

**REVIEWING TIMELY SUBMISSION OF
ACTION TAKEN NOTES (ATNs)
ON C&AG PARAS/REPORTS (COMMERCIAL)
BY THE MINISTRIES/DEPARTMENTS**

**DEPARTMENT OF PUBLIC ENTERPRISES
(MINISTRY OF FINANCE)**

**COMMITTEE ON PUBLIC UNDERTAKINGS
(2024-25)**

**ELEVENTH REPORT
(EIGHTEENTH LOK SABHA)**



LOK SABHA SECRETARIAT

NEW DELHI

**ELEVENTH REPORT
COMMITTEE ON PUBLIC UNDERTAKINGS
(2024-25)**

(EIGHTEENTH LOK SABHA)

**REVIEWING TIMELY SUBMISSION OF
ACTION TAKEN NOTES (ATNs)
ON C&AG PARAS/REPORTS (COMMERCIAL)
BY THE MINISTRIES/DEPARTMENTS**

**DEPARTMENT OF PUBLIC ENTERPRISES
(MINISTRY OF FINANCE)**



*Presented to Lok Sabha on 27 March, 2025
Laid in Rajya Sabha on 27 March, 2025*

**LOK SABHA SECRETARIAT
NEW DELHI**

March, 2025/ Chaitra, 1947(Saka)

Price : Rs.....

© 2025 By LOK SABHA SECRETARIAT

Published under Rule 382 of the Rules of Procedure and Conduct of Business in Lok Sabha (Seventeenth Edition)
and Printed by Lok Sabha Secretariat, New Delhi-110 001.

CONTENTS

| | PAGE |
|---|------|
| COMPOSITION OF THE COMMITTEE ON PUBLIC UNDERTAKINGS (2024-25) | v |
| COMPOSITION OF THE COMMITTEE ON PUBLIC UNDERTAKINGS (2023-24) | vi |
| INTRODUCTION | vii |
| ACRONYMS | viii |

REPORT

PART I

| | |
|--|----|
| Overview | 1 |
| I. Audit Reports of C&AG and Committee on Public Undertakings | 2 |
| II. Procedure to deal with Audit Reports | 2 |
| III. Action on Paras of Audit Reports - Provisions | 2 |
| IV. Settlement of Audit Reports/Paras | 4 |
| V. Previous Reports of Committee on Public Undertakings | 4 |
| VI. Re-emergence of the issue on non-submission/delayed submission of ATNs by the Ministries/Departments | 6 |
| VII. Status on pending Audit Paras | 8 |
| VIII. Role of Monitoring Cell, Controller General of Accounts of Dept. of Expenditure | 18 |
| IX. Recent Developments | 19 |

PART II

| | |
|---|----|
| Observations/Recommendations of the Committee | 20 |
|---|----|

ANNEXURES

| | |
|--|----|
| I. Extract of the Previous Reports of Committee on Public Undertakings | 30 |
| II. Minutes of the Inter-Departmental Meeting with the officials of Monitoring Cell, O/o Controller General Of Accounts, Dept. of Expenditure, Ministry of Finance | 33 |
| III. Status of settlement of the C&AG Audit Reports/Paras laid in Parliament since 2010-11 to 2021-22 | 35 |

APPENDICES

| | |
|--|-----|
| I. Minutes of the Sitting of the Committee on Public Undertakings (2023-24) held on 05.02.2024 | 108 |
| II. Minutes of the Sitting of the Committee on Public Undertakings (2024-25) held on 24.3.2025 | 111 |

COMPOSITION OF COMMITTEE ON PUBLIC UNDERTAKINGS (2024-25)

Shri Baijayant Panda - Chairperson

Members *Lok Sabha*

2. Shri Tariq Anwar
3. Shri Sudip Bandyopadhyay
4. Shri R.K. Chaudhary
5. Shri Chandra Prakash Joshi
6. Smt. Kanimozhi Karunanidhi
7. Shri Kaushalendra Kumar
8. Shri Shankar Lalwani
9. Smt. Poonamben Hematbhai Maadam
10. Shri B.Y. Raghavendra
11. Shri Mukesh Rajput
12. Shri Sukhjinder Singh Randhawa
13. Shri Pratap Chandra Sarangi
14. Shri Kodikunnil Suresh
15. Shri Prabhakar Reddy Vemireddy

Rajya Sabha

16. Shri Neeraj Dangi
17. Shri Milind Murli Deora
18. Shri Narain Dass Gupta
19. Dr. Bhagwat Karad
20. Shri Surendra Singh Nagar
21. Shri Debashish Samantaray
22. Shri Arun Singh

SECRETARIAT

- | | | | |
|----|------------------------|---|-------------------|
| 1. | Shri Neeraj Semwal | - | Joint Secretary |
| 2. | Smt. Jyochnamayi Sinha | - | Director |
| 3. | Smt. Mriganka Achal | - | Deputy Secretary |
| 4. | Smt. Smita Khade | - | Executive Officer |

COMPOSITION OF COMMITTEE ON PUBLIC UNDERTAKINGS (2023-24)

Shri Santosh Kumar Gangwar - Chairperson

Members

Lok Sabha

2. Shri Sudip Banyopadhyay
3. Shri Anil Firojiya*
4. Dr. Heena Vijaykumar Gavit
5. Shri Chandra Prakash Joshi
6. Smt. K. Kanimozhi
7. Shri Lavu Sri Krishna Devarayalu
8. Smt. Poonamben Hematbhai Maadam
9. Shri Arjunlal Meena
10. Shri Janardan Mishra
11. Shri Shri Nama Nageswara Rao
12. Dr. Arvind Kumar Sharma
13. Shri Ravneet Singh Bittu
14. Shri Sushil Kumar Singh
15. Shri Ramdas Chandrabhanji Tadas

Rajya Sabha

16. Dr. Radha Mohan Das Agrawal
17. Shri Syed Nasir Hussain
18. Dr. Anil Jain
19. Shri Prakash Javadekar
20. Dr. Amar Patnaik
21. Shri V. Vijayasai Reddy
22. Shri Binoy Viswam

*Elected as a Member of the Committee on Public Undertakings (2023-24) for the un-expired portion of the term of the Committee vide Bulletin Part-II Para No. 7765 dated 19.12.2023 vice Shri Uday Pratap Singh resigned as Member of Lok Sabha w.e.f. 06.12.2023.

INTRODUCTION

I, the Chairperson, Committee on Public Undertakings (2024-25) having been authorized by the Committee to submit the Report on their behalf, present this Eleventh Report (18th Lok Sabha) on 'Reviewing timely submission of Action Taken Notes (ATNs) on C&AG Paras/Reports (Commercial) by the Ministries/Departments'.

2. The Committee on Public Undertakings (2023-24) (17th Lok Sabha) had selected the said subject for detailed examination. As the examination of the subject remained inconclusive during the previous Committee term, the present Committee on Public Undertakings (2024-25) (18th Lok Sabha) decided to carry forward the subject so as to complete the unfinished task.

3. The Committee on Public Undertakings (2023-24) were initially briefed by the representatives of C&AG about the status of ATNs on pending Audit Paras/Reports (Commercial) and thereafter heard the representatives of Department of Public Enterprises, Ministry of Finance and Monitoring Cell, O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance on 5th February, 2024.

4. The Committee (2024-25) considered and adopted the draft Report at their sitting held on 24 March, 2025.

5. The Committee wish to express their thanks to the representatives of Department of Public Enterprises, Ministry of Finance and Monitoring Cell, O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance for tendering evidence before the Committee and furnishing the requisite information to them in connection with examination of the subject.

6. The Committee would also like to place on record their appreciation for the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

7. The Committee wish to express their sincere thanks to the predecessor Committee for their valuable contribution in examination of the subject.

8. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in bold letters in Part-II of the Report.

New Delhi:
25 March, 2025
04 Chaitra, 1947(S)

BAIJAYANT PANDA
Chairperson,
Committee on Public Undertakings

ACRONYMS

| | | |
|-----|-------|--|
| 1. | APMS | Audit Para Monitoring System |
| 2. | ATNs | Action Taken Notes |
| 3. | CoPU | Committee on Public Undertakings |
| 4. | C&AG | Comptroller and Auditor General of India |
| 5. | CAA | Chief Accounting Authority |
| 6. | CGA | Controller General of Accounts (CGA) |
| 7. | CMC | Centralised Monitoring Cell |
| 8. | CoS | Committee of Secretaries |
| 9. | CPSUs | Central Public Sector Undertakings |
| 10. | DAC | Departmental Audit Committee |
| 11. | DoE | Department of Expenditure |
| 12. | DPE | Department of Public Enterprises |
| 13. | FAs | Financial Advisors |
| 14. | PAC | Public Accounts Committee |
| 15. | MC | Monitoring Cell |

PART I

I. OVERVIEW

The Committee on Public Undertakings under Rule 312A of Rules of Procedure and Conduct of Business in Lok Sabha has been mandated to undertake examination of the working of the public undertakings specified in the Fourth Schedule. The functions *inter-alia* includes examination of the reports, if any, of the Comptroller and Auditor-General (C&AG) on the public undertakings.

2. Every year, the Committee at the beginning of the term, select subjects under three categories viz. Comprehensive, Horizontal and Audit based for in-depth study and Report. The subjects selected for examination are a mixed bag of the above-mentioned three categories and are selected in such a manner that the Committee are able to deliberate on maximum subjects within the limited time available and present Reports on these subjects.

3. As regards Audit Reports taken-up by the Committee on Public Undertakings (CoPU), the C&AG assists the Committee in pursuing such matters as have been raised in the Audit Reports (Commercial) or in the Audit Reports pertaining to the Government Companies or Statutory Corporations which have been taken up for examination.

I. Audit Reports of C&AG and Committee on Public Undertakings

4. The C&AG undertakes audit of the Government Companies and Corporation under Section 19 of C&AG's DPC Act, 1971. The audit of the accounts of Government companies are performed and exercised in accordance with the provisions of Section 143(6) of the Companies Act, 2013 (previously section 619 of Companies Act, 1956) and corporations established by or under law made by Parliament.

5. The Reports in relation to the accounts of a Government Company or Corporation are submitted to the Government by the C&AG under the provisions of Section 19-A of the C&AG's (DPC Service) Act, 1971, as amended in 1984. Thereafter, the Central Government lay these Reports before each House of Parliament.

II. Procedure to deal with Audit Reports

6. The Government lays number of Audit Reports in each House of Parliament. After this, as per laid down procedure, irrespective of the Audit Report/Para been/non-been selected by the Committee for examination, the CPSU through the administrative Ministry/Department is mandated to submit Action Taken Notes (ATNs) on the Audit Report/Para to the C&AG. The concerned Department/Ministry is required to submit follow-up ATNs duly vetted by the Audit, in respect of all Reports/Paras of C&AG (Commercial) presented to Parliament and furnish them to the Committee within 6 months of the presentation of the relevant Audit Report.

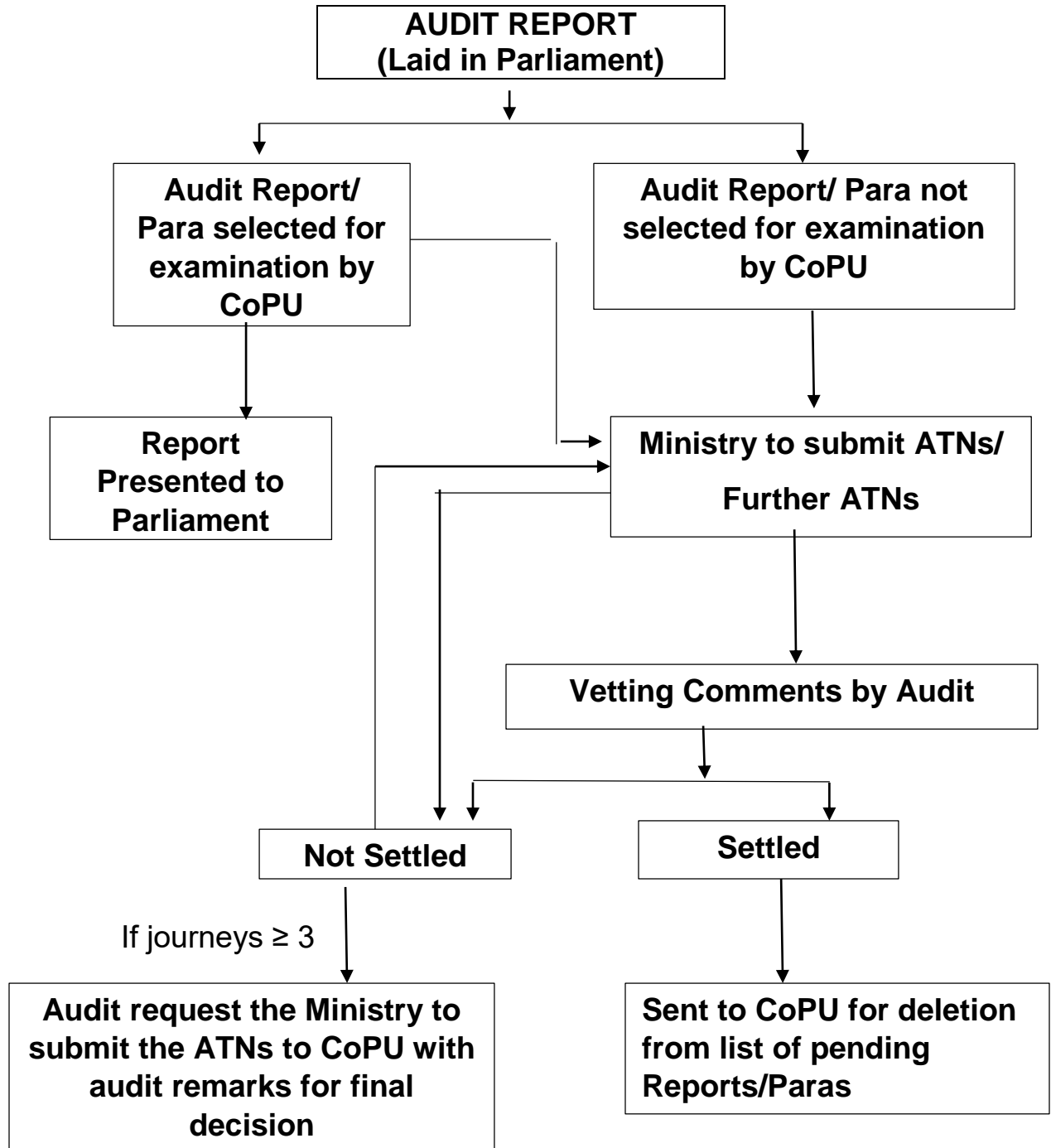
7. The Committee on Public Undertakings, due to paucity of time, selects few of the Audit Reports/Paras from the C&AG Reports for examination and report to Parliament during the term of the Committee. While examining the Audit Report/Para, the Committee deals each observation made by the Audit in detail in their Report and also review the ATNs submitted by the Ministry.

III. Action on Paras of Audit Reports - Provisions

8. As per Regulations on Audit and Accounts, 2020, Regulation 149 and 150, the Secretary to Government of the concerned department prepares the self-explanatory Action Taken Note(s) (ATNs) on the audit paragraph(s) relating to the department, that are included in the Audit Report (Commercial), for submission to the Committee on Public Undertakings. The Secretary shall send the requisite number of copies of the vetted note, as prescribed by the Committee on Public Undertakings, to the secretariat of the Committee on Public Undertakings in accordance with the time schedule prescribed and also forward a copy each to Ministry of Finance or Finance Department as the case may be, and the Accountant General (Audit).

9. Further, as per Regulation 151 it shall be the duty of the Government to establish and enforce adequate and reliable systems and procedures to ensure that the Action Taken Notes are sent within the prescribed time limit. Further, provision of Reporting of cases of delay to the Government has also been made under Regulation 152 wherein the Audit has to report cases of delay to the Secretary (Expenditure), Ministry of Finance.

PROCEDURE FOR ATNs ON AUDIT REPORTS/PARAS
(COMMERCIAL)



IV. Settlement of Audit Reports/Paras

10. As per practice, after the Audit Report is laid in Parliament, for settlement of observations contained in the Audit Report/Para, the Ministry is required to submit Action Taken Notes that are required to be vetted by the Audit. The submission of ATNs and vetting remarks by the Audit are repeated till the Audit Para is not settled.

11. On agreement of the matter between the Ministry and the Audit, the Audit while giving final vetting remarks in the ATNs to the concerned Department/Ministry makes a request to submit the final vetted ATN to CoPU and thereafter the Audit Report/Para is considered as settled. ATNs containing reply of the Ministry which have not been finally accepted by the Audit are considered as unsettled Audit Report/Para and the unsettled observations contained in the Audit Report/Para are referred to the Committee for final decision.

12. As regards the settled Audit Para/Report, the Department/Ministry of the concerned CPSU is advised to forward requisite number of hard copies of final ATNs to CoPU Secretariat for deletion from the list of Pending Audit Paras/Reports. The Secretariat, for last couple of years, on its receipt makes manual entry of the same in their system keeping a copy of final ATNs and discarding the remaining, leading to wastage of paper. Also, since the process involves manual movement of communication at each stage, right from laying of C&AG Report to Parliament to correspondence on furnishing of ATNs by the Department/Ministry and vetting remarks by the Audit till receipt of final request by the Department/Ministry for final settlement and deletion/dropping of Audit Para/Report from the list of pending Paras/Reports to CoPU making tracking of timelines challenging. The entire process involves snow-ball effect resulting in delay for final settlement of Audit Para/Reports, sometimes spanning in years as also making physical tracing of each ATNs record a tough task.

V. Previous Reports of Committee on Public Undertakings

13. In the past, the Committee on Public Undertakings, in their Reports, had dealt with non-submission/delay in submission of Action Taken Notes (ATNs) by the Ministries on the Reports of C&AG of India which are presented to Parliament every year *viz.*

- i. **7th Lok Sabha – Forty-Ninth Report (1981-82);**
- ii. **12th Lok Sabha- Second Report (Original) (1998-99)**

- (Recommendation Nos. 22 and 23);
- iii. **13th Lok Sabha – First Report (ATR) (1999-2000)**
(Recommendation Nos. 7 and 8); and
- iv. **13th Lok Sabha - Action Taken Statement** on the First Report (ATR) laid on 22 August, 2000.

Relevant extract of detailed observations/recommendations from the above-mentioned Reports are attached at **Annexure I (Page No. 30)**

14. The Committee in their Second Report of 12th LS had recommended the then Ministry of Industry (Department of Public Enterprises) to:-

- i. Take specific and immediate steps for **setting-up Monitoring Cell in each Ministry** to monitor the submission of the follow up action on Audit Reports (Commercial) on individual Undertakings; and
- ii. In case of Reports containing **Paras** relating to a number of Undertakings (under different Ministries), a **Monitoring Cell** should also be set-up **in the Department of Public Enterprises** to monitor the follow-up action on such Reports.

15. The above recommendations made by the Committee were eventually accepted and following actions were taken by the then Ministry of Heavy Industries and Public Enterprises (Department of Public Enterprises):-

- i. advised the Secretaries of all the administrative Ministries/Departments to **set-up a Monitoring Cell in each Ministry** to ensure the timely submission of follow-up action taken details in respect of the Public Undertakings that come under the purview of that Ministry (*First Report of 13th LS*); and
- ii. setting-up of a **centralized Monitoring Cell in the Dept. of Public Enterprises** to keep an account of the extent of **compliance by various Ministries** in respect of number of observations for which the follow-up ATNs have been sent by the Ministries/Departments and also **to keep a statistical count of the cases settled** by them. The same was approved by the then Minister (Heavy Industries & Public Enterprises) (*Action Taken Statement of 13th LS*). ”

VI. Re-emergence of the issue on non-submission/delayed submission of ATNs by the Ministries/Departments

16. Even after addressing the issue at length, subsequently during the Committee sittings where the Committee took up Audit based subject for examination, CAG had time and again brought to the notice of the Committee issue of non-submission/delayed submission of ATNs by the Department/Ministries.

17. While dealing with examination of Audit Para/Report of the concerned CPSU, instances on non-submission/delay in submission of ATNs by the Departments/Ministries on the Paras/Reports of C&AG (Commercial) have been observed in numerous cases. As brought out by the officials of the C&AG during meetings, only few Departments/Ministries comply on prompt submission of ATNs unless selected by CoPU for examination.

18. In the sitting of the Committee held on 30 May, 2016, C&AG officials *inter-alia* brought to the notice of the Committee that some Ministries/PSUs are not regular in furnishing Action Taken Notes on Audit Reports/Paras (Commercial) which have not been reported upon by the Committee on Public Undertakings. As a result, audit scrutiny remains ineffective and inconclusive on a range of important issues concerning the functioning of CPSUs. The then Committee deliberated on the issue and felt the need for evolving a mechanism to ensure that Action Taken Notes (ATNs) are regularly furnished by the concerned Ministry/CPSU irrespective of the Audit Paras/Reports taken up/not taken up by the Committee with the objective of ensuring effective Parliamentary oversight mechanism on the lines being followed by the Public Accounts Committee. In this connection, the Committee decided, at the first instance, to invite relevant information regarding pendency of Action Taken Notes from concerned Ministries/Departments/PSUs on Audit Paras pertaining to C&AG Reports (Commercial) laid in Parliament since 2010-11 onwards, so as to initiate follow up of pendency position by them.

19. Meanwhile observing *status-quo* in submission of ATNs by the Ministries/Departments, the Committee Secretariat held an Inter-Departmental Meeting (IDM) with the officials of Monitoring Cell, O/o Controller General of Accounts, Department of Expenditure on 6 December, 2022 to explore the modalities on setting-up of exclusive Audit Para Monitoring System Portal for the Audit Paras/Reports pertaining to

Commercial Reports of C&AG for the CPSUs under the purview of Committee on Public Undertakings. Minutes of the IDM are attached at **Annexure II (Page 33)**

20. Initially the O/o C&AG on 29 December, 2022 were requested to furnish status on settlement of the C&AG Audit Reports/Paras laid in Parliament from 2010-11 to 2021-22 relating to each CPSUs (Ministry-wise) viz.(i) Number of Audit Paras - Ministry & CPSU wise; and (ii) Details of pending Audit Reports/Paras. Analysis of the data furnished by the O/o C&AG (as on 31st December, 2022) are as under:-

A. Number of Audit Paras – Ministry & CPSU wise

| Name of Ministry/Department (all CPSUs) | Total No. of Audit Reports/Paras | No. of settled Audit Reports/Paras | No. of unsettled Audit Reports/Paras |
|---|----------------------------------|------------------------------------|--------------------------------------|
| Department of Atomic Energy | 8 | 3 | 5 |
| Ministry of Chemicals and Fertilizers | 3 | 1 | 2 |
| Ministry of Civil Aviation | 44 | 18 | 26 |
| Ministry of Coal | 51 | 36 | 15 |
| Ministry of Commerce and Industry | 18 | 15 | 03 |
| Ministry of Communications | 48 | 38 | 10 |
| Ministry of Consumer Affairs, Food and Public Distribution | 122 | 107 | 15 |
| Ministry of Defence | 61 | 33 | 28 |
| Ministry of Development of the North Eastern Region | 01 | 00 | 01 |
| Ministry of Education | 01 | 01 | 00 |
| Ministry of Electronics and Information Technology | 03 | 00 | 03 |
| Ministry of Finance/Department of Financial Services | 77 | 41 | 36 |
| Ministry of Heavy Industries | 37 | 26 | 11 |
| Ministry of Home Affairs | 04 | 03 | 01 |
| Ministry of Housing & Urban Affairs | 07 | 03 | 04 |
| Ministry of Mines | 12 | 04 | 08 |
| Ministry of Minority Affairs | 01 | 00 | 01 |
| Ministry of New and Renewable Energy | 02 | 00 | 02 |
| Ministry of Petroleum and Natural Gas | 182 | 129 | 53 |
| Ministry of Power | 156 | 137 | 19 |
| Ministry of Railways | 09 | 05 | 04 |
| Ministry of Road Transport & Highways | 37 | 19 | 18 |
| Ministry of Science and Technology | 04 | 01 | 03 |
| Ministry of Shipping Ports, and Waterways | 19 | 11 | 08 |
| Ministry of Social Justice & Empowerment | 01 | 00 | 01 |
| Ministry of Steel | 94 | 59 | 35 |
| Ministry of Textiles | 07 | 01 | 06 |
| Ministry of Tribal affairs | 01 | 00 | 01 |
| Ministry of Water Resources, River Development & Ganga Rejuvenation | 02 | 01 | 01 |
| Total | 1002 | 692 | 310 |

Remarks on the above information, as stated by C&AG - As per the 2nd Report of COPU (1998-99) 12th Lok Sabha, period of six months from the presentation of the report in Parliament was given to Ministries/Departments to submit the duly vetted ATN to COPU. However, ATNs were vetted beyond the given timeline for want of ATNs from the concerned Ministries.

B. Analysis of Data on Details of Pending Paras

| Sl.No. | Status of ATNs | Total |
|--------------|---|------------|
| 1. | First ATNs sent by the Ministry to O/o C&AG within 6 months | 50 |
| 1. | ATNs not sent by the Ministry to the O/o C&AG within the stipulated time period of 6 months | 166 |
| 2. | First ATNs yet to be received to the O/o C&AG (As on 31 December, 2022) | 70 |
| 3. | Date of first reply by the Ministry to O/o C&AG not mentioned/quoted | 37 |
| TOTAL | | 323 |

21. Thereafter, taking into account the information furnished by C&AG as the basis of going further in the matter, the Department of Public Enterprises in June, 2023 was requested to furnish the updated status of settlement of the C&AG's Audit Reports/Paras (as on 31st March, 2023) laid in Parliament from 2010-11 to 2021-22. In response, DPE (in their communication dated 28 August, 2023) stated as under:-

“Each of the Administrative Ministry/Department is already required to have a mechanism for regular monitoring for the settlement of the C&AG Audit Reports/Paras alongwith their compliance, observations and settlement. DPE will reiterate the above and make the Financial Advisers (FA) of the concerned Ministry/Department the Nodal Officer for collation of all data”.

VII. Status on pending Audit Paras

22. The Committee in their sitting held on 5 February, 2024 selected the subject “Reviewing timely submission of Action Taken Notes (ATNs) on CAG Paras/Reports (Commercial) by the Ministries/ Departments” for examination and Report. The officials

of C&AG thereafter made a Power Point Presentation on Status of ATNs on pending Audit Paras/Reports related to Commercial Reports presented to Parliament by C&AG.

23. As per information made available to the Committee, the following is the gist of details provided by C&AG w.r.to the pendency of Audit Reports/Paras:-

A. Details of pendency of Audit Reports/Paras

| | |
|------------------------------|--------------------|
| Period of pendency: | 2010-11 to 2021-22 |
| Ministries involved: | 28 |
| CPSE's involved | 141 |
| Total Reports/Paras | 967 |
| Reports/Paras finally vetted | 654 |
| Reports/Paras pending | 313 |

Out of 313 pending Audit Reports/Paras, in case of 76 paras – First ATN were awaited and in case of 237 paras – Revised ATN were awaited.

B. Summary of Ministry-wise pending Audit Reports/Paras

| SI No. | Name of Ministry | Number of CPSEs | Total Paras/ Reports | Number of pending Paras/Reports | Status of ATNs awaited |
|--------|--|-----------------|----------------------|---------------------------------|-------------------------|
| 1. | Petroleum and Natural Gas | 15 | 182 | 53 | First- 15 Revised-38 |
| 2. | Finance/Department of Financial Services | 17 | 77 | 36 | First- 15 Revised-38 |
| 3. | Steel | 10 | 94 | 35 | First- 15 Revised-38 |
| 4. | Defence | 10 | 61 | 28 | First- 15 Revised-38 |
| 5. | Civil Aviation | 4 | 44 | 26 | First- 15 Revised-38 |
| 6. | Power | 18 | 159 | 22 | First- 15 Revised-38 |
| 7. | Road Transport & Highways | 1 | 37 | 18 | First- 15 Revised-38 |
| 8. | Coal | 11 | 51 | 15 | First- 15 Revised-38 |
| 9. | Consumer Affairs, Food and Public Distribution | 1 | 122 | 15 | First- 15 Revised-38 |
| 10. | Heavy Industries | 7 | 37 | 11 | First- 15 Revised-38 |

| | | | | | |
|-----|---|---|----|---|-------------------------|
| 11. | Mines | 3 | 12 | 8 | First- 15 Revised-38 |
| 12. | Ports, Shipping and Waterways | 5 | 19 | 8 | First- 15 Revised-38 |
| 13. | Textiles | 4 | 7 | 6 | First- 15 Revised-38 |
| 14. | Atomic Energy | 3 | 8 | 5 | First- 15 Revised-38 |
| 15. | Housing & Urban Affairs | 5 | 7 | 4 | First- 15 Revised-38 |
| 16. | Railways | 5 | 9 | 4 | First- 15 Revised-38 |
| 17. | Commerce and Industry | 6 | 18 | 3 | First- 15 Revised-38 |
| 18. | Electronics and Information Technology | 1 | 3 | 3 | First- 15 Revised-38 |
| 19. | Science and Technology | 2 | 4 | 3 | First- 15 Revised-38 |
| 20. | Chemicals and Fertilizers | 3 | 3 | 2 | First- 15 Revised-38 |
| 21. | New and Renewable Energy | 1 | 2 | 2 | First- 15 Revised-38 |
| 22. | Development of the North Eastern Region | 1 | 1 | 1 | First- 15 Revised-38 |
| 23. | Home Affairs | 3 | 4 | 1 | First- 15 Revised-38 |
| 24. | Minority Affairs | 1 | 1 | 1 | First- 15 Revised-38 |
| 25. | Social Justice & Empowerment | 1 | 1 | 1 | First- 15 Revised-38 |
| 26. | Tribal affairs | 1 | 1 | 1 | First- 15 Revised-38 |
| 27. | Water Resources, River Development & Ganga Rejuvenation | 1 | 2 | 1 | First- 15 Revised-38 |
| 28. | Education | 1 | 1 | 0 | First- 15 Revised-38 |

24. In continuation of the information sought by the Committee Secretariat in June, 2023, DPE (in their communication dated 2 February, 2024) furnished *the updated status of settlement of the C&AG's Audit Reports/Paras (as on 31st March, 2023) laid in Parliament from 2010-11 to 2021-22 relating to each CPSUs (Ministry-wise) including 7 Public Sector Insurance Companies (Life Insurance Corporation of India, General Insurance Corporation of India, National Insurance Co. Ltd., New India Assurance Co. Ltd., Oriental Insurance Co. Ltd., United India Insurance Co. Ltd. and Agriculture*

Insurance Co. of India Ltd.) and Public Undertakings established by Central Acts (Damodar Valley Corporation, Central Warehousing Corporation, Food Corporation of India, Airports Authority of India and National Highways Authority of India) that are under the purview of the Committee.

A. Status on Details of List of Department/Ministries furnishing ATN on C&AG Paras/Reports

| Name of Departments/Ministries that have furnished FULL information on CPSUs under their administrative control | Name of Departments/Ministries that have furnished PARTIAL information on CPSUs under their administrative control | Name of Departments/Ministries that have not furnished information on CPSUs under their administrative control |
|--|---|---|
| — | Ministry of Civil Aviation | Department of Atomic Energy |
| | Ministry of Coal | Ministry of Chemicals and Fertilizers |
| | Ministry of Commerce and Industry | Ministry of Education |
| | Ministry of Communication | Ministry of Finance |
| | Ministry of Consumer, Food and Public Distribution | Ministry of Home Affairs |
| | Ministry of Development of the North Eastern Region | Ministry of Housing and Urban Affairs |
| | Ministry of Electronics and Information Technology | Ministry of Minorities Affairs |
| | Ministry of Heavy Industries | Ministry of Railways |
| | Ministry of Mines | Ministry of Water & Resources River Development & Ganga Rejuvenation |
| | Ministry of New and Renewable Energy | |
| | Ministry of Petroleum and Natural Gas | |
| | Ministry of Power | |
| | Ministry of Road Transport and Highways | |
| | Ministry of Science and Technology | |
| | Ministry of Steel | |
| | Ministry of Port, Shipping and Waterways | |
| | Ministry of Social Justice & Empowerment | |

| | | |
|--|----------------------------|--|
| | Ministry of Textiles | |
| | Ministry of Tribal Affairs | |

**B. Summary of status of ATNs replies regarding pending paras of CPSUs
(As per DPE OM dt. 21.02.2025)**

| Status as on 9 th June 2023 | | | Remarks of DPE Monitoring Cell as on 21.02.2025 | | |
|--|-------------------------------------|---------------------------------------|--|--|--|
| Total No. of Audit Reports/ Paras | No. of settled Audit Reports/ Paras | No. of unsettled Audit Reports/ Paras | Number of Paras on which ATN has been sent to CoPU/C&AG # (out of Col.3) | Number of Paras on which reply is awaited from Ministry/ Department (Out of Col.3) | Number of Paras Reported by Ministry/ Department as settled # (out of Col.3) |
| Col (1) | Col (2) | Col (3) | Col (4) | Col (5) | Col (6) |
| 1015 | 692 | 323 | 195 | 87 | 41 |

as per replies submitted by Ministries/Departments.

**C. Status of settlement of the C&AG Audit Reports/Paras laid in Parliament since 2010-11 to 2021-22 (Number of Audit Paras- Ministry wise)
(As per DPE OM dt. 21.02.2025)**

| Name of Ministry/ Department | Status as on 9 th June, 2023 | | | Remarks of DPE Monitoring Cell | | |
|---------------------------------------|---|-------------------------------------|--|---|--|---|
| | Total no. of Audit Reports/ Paras | No. of settled Audit Reports/ Paras | No. of unsettled Audit Reports / Paras | Number of Para on which ATN/Revised ATN has been sent to COPU/ C&AG (as per replies submitted by Ministries/ Department)* | Number of Para on which reply is awaited from Ministry/ Department | Number of Para Reported by Ministry/ Department as settled* |
| Department of Atomic Energy | 8 | 3 | 5 | 0 | 5 | 0 |
| Ministry of Chemicals and Fertilizers | 3 | 1 | 2 | 0 | 2 | 0 |
| Ministry of Civil Aviation | 44 | 18 | 26 | 26 | 0 | 0 |
| Ministry of Coal | 51 | 36 | 15 | 13 | 2 | 0 |
| Ministry of Commerce and Industry | 18 | 15 | 3 | 0 | 3 | 0 |

| | | | | | | |
|---|------------|------------|-----------|-----------|-----------|-----------|
| Ministry of Communications | 48 | 38 | 10 | 0 | 10 | 0 |
| Ministry of Consumer Affairs, Food and Public Distribution | 122 | 107 | 15 | 15 | 0 | 0 |
| Ministry of Defence | 61 | 33 | 28 | 9 | 19 | 0 |
| Ministry of Development of the North Eastern Region | 1 | 0 | 1 | 1 | 0 | 0 |
| Ministry of Education | 1 | 1 | 0 | 0 | 0 | 0 |
| Ministry of Electronics and Information Technology | 3 | 0 | 3 | 3 | 0 | 0 |
| Ministry of Finance/Department of Financial Services | 77 | 41 | 36 | 27 | 9 | 0 |
| Ministry of Heavy Industries | 37 | 26 | 11 | 4 | 6 | 1 |
| Ministry of Home Affairs | 4 | 3 | 1 | 0 | 1 | 0 |
| Ministry of Housing & Urban Affairs | 7 | 3 | 4 | 1 | 3 | 0 |
| Ministry of Mines | 12 | 4 | 8 | 8 | 0 | 0 |
| Ministry of Minority Affairs | 1 | 0 | 1 | | 1 | |
| Ministry of New and Renewable Energy | 2 | 0 | 2 | | 2 | |
| Ministry of Petroleum and Natural Gas | 182 | 129 | 53 | 40 | 12 | 1 |
| Ministry of Power | 159 | 137 | 22 | 7 | 1 | 14 |
| Ministry of Railways | 9 | 5 | 4 | | | 4 |
| Ministry of Road Transport & Highways | 37 | 19 | 18 | 6 | 7 | 5 |
| Ministry of Science and Technology | 4 | 1 | 3 | 2 | | 1 |
| Ministry of Shipping Ports, and Waterways | 19 | 11 | 8 | 8 | 0 | 0 |
| Ministry of Social Justice & Empowerment | 1 | 0 | 1 | 1 | 0 | 0 |

| | | | | | | |
|--|-------------|------------|------------|------------|-----------|-----------|
| Ministry of Steel | 94 | 59 | 35 | 20 | | 15 |
| Ministry of Textiles | 7 | 1 | 6 | 4 | 2 | 0 |
| Ministry of Tribal Affairs | 1 | 0 | 1 | 0 | 1 | 0 |
| Ministry of Water Resources, River Development & Ganga Rejuvenation | 2 | 1 | 1 | 0 | 1 | 0 |
| Total | 1015 | 692 | 323 | 195 | 87 | 41 |

The details of CPSU-wise pending paras is reproduced at **Annexure III (Page 35)**

25. DPE while submitting the above information further submitted that:-

“ Despite best efforts of DPE, the complete information is still not available. In this regard, it is advisable that, in addition to the DPE, the representative of selected Ministries/Department which have large number of important audit paras viz. Department of Financial Services, Ministry of Petroleum and Natural Gas, Ministry of Civil Aviation, Ministry of Steel, Ministry of Consumer Affairs, Food and Public Distribution and Ministry of Communications, are also called in the sitting of the CoPU, so that audit scrutiny becomes effective and conclusive”.

26. The Committee heard the representatives of Department of Public Enterprises (DPE) and Controller General of Accounts (CGA), Department of Expenditure on the subject and took note of the non-submission/delayed submission of Action Taken Notes by the Ministries/Departments. At the sitting, information was sought from DPE on effective steps taken in setting-up of centralized Monitoring Cell by them to keep an account of the extent of compliance by various Ministries on follow up action on Audit Paras/Reports of individual CPSU and also to keep a statistical count of the cases settled.

27. The representatives of CGA also briefly apprised the Committee on the existing Audit Para Monitoring System that has been made operational by them for monitoring of Audit Paras/Reports (Civil) pertaining to Public Accounts Committee and briefly apprised the Committee on role of Monitoring Cell as coordinator to collect the ATNs from various Ministries/Department and making the information available on APMS Portal at each stage of movement for those Audit Reports/Paras.

28. At being pointed out to make the system more efficacious and also in view that all the financial implications related proposals of the CPSUs, through the administrative Ministry, will go to the Department of Expenditure, the Dept. of Public Enterprises in their reply stated as under:-

“ The representatives of selected Ministries which have large number of pending paragraphs for CPSEs may be called in the sitting of CoPU. The names of these Ministries have been mentioned in our submission dated 02.02.2024”.

Further, while deliberating the Secretary, DPE submitted the following information with respect to overall picture on unsettled Audit Paras :-

“ Sir, the figures have been given. Out of 1000 Paras, 692 Paras have been settled. About 300 Paras are unsettled. This is the overall picture.”

29. On the issue of monitoring of the ATNs with the intention to improve the working of PSUs, the Secretary, DPE made following submission :-

“ xxxx xxxx xxxx xxxx

We can also adopt this (APMS) for better monitoring. There are two kinds of paras. One is related to the operation of CPSEs. The second is related to financial irregularities or violations of DPE guidelines.

Now, they have a system in which the Dept. of Expenditure can also give its comments”

30. In view of the statement made by DPE, the Committee during 17th Lok Sabha had selected ‘Review of Administrative Mechanism for resolution of CPSUs disputes’. For cases involving cases of commercial disputes, DPE has established ‘Administrative Mechanism for Resolution of CPSUs Disputes (AMRCD)’ on 22 May, 2018 and further widened its mandate on 20 February, 2020 to enable the AMRCD to resolve all disputes (except those relating to taxation matters) among CPSUs and also between CPSU and the Government. The AMRCD has 2 Level (Tier) mechanism to resolve commercial disputes First Level (Tier) – Committee of Secretaries (CoS) (In case of dispute remaining unresolved, it is referred to Second Level) and Second Level (Tier) – Cabinet Secretary (CS) (The decision will be final and binding on all concerned).

31. On being asked, whether all Department/Ministries complied to DPE's advise for setting up of Monitoring Cell in their concerned Departments and if they were not set-up in time by them, did DPE come back to the Committee on this issue, DPE furnished the following information:-

"DPE vide OM dated 19 August 1999 had requested all Administrative Ministries/Departments to take immediate steps for setting up Monitoring Cell for PSUs under their Administrative control. DPE vide same OM had also requested all Administrative Ministries/Departments to ensure timely submission of ATN on all pending CAG paras, duly vetted by the audit to the Committee on Public Undertakings (CoPU)"

From the above reply it can be inferred that DPE is silent on timeline by which each Administrative Ministry/Department had actually set-up Monitoring Cell for PSUs under them and lack of proactive monitoring mechanism for the same.

32. On being further asked, when did DPE set-up and made operational their Centralised Monitoring Cell to keep a check on compliance by Ministries/Departments, DPE submitted as under:-

"DPE in their statement dated 19 May 2000 in action taken on the recommendations on the First Report of CoPU (13th Lok Sabha) has stated about setting-up of a Monitoring Cell in the Dept. of Public Enterprises, (then under Ministry of Heavy Industries & Public Enterprises) to keep an account of the extent of compliance by various Ministries and keep a statistical count of the cases settled by them.

DPE under Ministry of Finance is presently monitoring the C&AG paras of CPSE through correspondence with concerned Ministries/Departments.

We can adopt the online tracking system used by CGA in the Department of Expenditure for better monitoring with suitable modifications. Through the online system, the status and delay in submission of the ATN of pending paragraphs can be monitored."

33. On being further asked about how did DPE kept statistical count of settled cases, the following information has been submitted :-

“ This office, after receipt of the list of pending ATN on C&AG Audit Para of the CPSEs vide letter dated 9 June 2023, forwarded the same to the concerned Ministries/Departments. The relevant comments received from the different Ministries have been incorporated in the Remarks’ column of the Table B submitted for sitting of CoPU vide F.No. DPE/4(02)/2023-Survey dt. 02.02.2024. The number of the C&AG Paras has been counted accordingly from the data provided vide letter dated 9 June, 2023”

From the above submissions it can be gathered that the DPE has been evasive in giving clear information sought and seems had only taken half-hearted efforts for establishment of effective system for monitoring of timely submission and statistical count of ATNs by CPSUs under various Ministries/Departments until the same was taken-up by the Committee.

34. On being asked about DPE’s role as the first administrative department who is supposed to monitor the status of ATN submission by the Ministries/Department for the PSUs under them, the DPE made the following submission on the matter :-

“ DPE is presently monitoring C&AG paras of CPSE through correspondence with concerned Ministries/Departments. We can adopt the online tracking system used by CGA in the Department of expenditure for better monitoring, with suitable modifications. Through the online system, the status and delay in submission of the ATN of pending paragraphs can be monitored.”

35. Further, on need to have robust audit system for CPSUs, DPE made following submission:-

“ The system being used by CGA is effective and after adopting the same suitably, a better control is expected”

VIII. Role of Monitoring Cell, Controller General of Accounts of Dept. of Expenditure

36. The Committee of Secretaries (CoS) on Internal Affairs in its meeting held on 25th June, 1976 decided to set up Monitoring Cell (MC) in the Ministry of Finance (MoF) to coordinate and watch the progress on submission of Action Taken Replies (ATRs) on PAC reports.

37. The Reports of the Comptroller and Auditor-General of India relating to the accounts of the Union are required to be submitted in terms of Article 151 to the President who causes them to be laid in Parliament are referred to the Public Accounts Committee for their scrutiny.

38. Till 1981, there was no practice of ascertaining the action taken by the Ministries/Departments on the audit paragraphs not selected by the Committee for detailed examination. However, with a view to ensure accountability of the Executive in respect of all the issues dealt with in various Audit Reports, the Public Accounts Committee decided in 1982 that the Audit Reports from the year 1980-81 onwards be referred to the Ministries/Departments concerned for furnishing notes duly vetted by Audit showing remedial/corrective action taken on all the paragraphs contained therein.

39. Taking note of the inordinate delays and persistent failures on the part of a large number of Ministries in reporting to the Committee the corrective action taken by them on audit paragraphs, the Committee recommended that the Action Taken Notes on all the paragraphs of the Report of Comptroller and Auditor General (C&AG) of India may be furnished to the Committee through the Ministry of Finance (Department of Expenditure) within a period of 4 months from the date of laying of Audit Reports on the Table of the House and that the Monitoring Cell, Department of Expenditure may develop and operationalise the Audit Para Monitoring System (APMS) Portal for real time monitoring of the same. At present, due to the persistent efforts of the Committee, the entire process of Audit Para settlement is online. As a result of the initiatives taken by the Public Accounts Committee, the respective Ministries/Departments have toned up their

administrative machinery for timely submission of the Remedial Action Taken Notes and the Action Taken Replies on the recommendations made by the Committee, pendency figures have drastically come down, and the Committee is aiming to achieve zero pendency.

IX. Recent Developments

40. After the sitting of the Committee, keeping in mind the urgency of issue and streamlining timely submission of ATNs, DPE and CGA have been holding meetings for initiating the process and deciding modalities for online real-time submission and monitoring of ATNs. Also activity-wise timelines for ATNs of C&AG Paras of CPSUs for incorporation in Module for CPSEs in APMS have been chalked out that shall be made operational on directions of CoPU.

PART II

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

1. Overview

The Committee on Public Undertakings (CoPU) under Rule 312A of the Rules of Procedure and Conduct of Business in Lok Sabha is entrusted to examine the functioning of Public Sector Undertakings (PSUs) and scrutinize reports of the Comptroller and Auditor General (C&AG) regarding their performance. The C&AG, under Sections 19 of C&AG's (Duties, Powers and Conditions of Service) Act, 1971 audits Government Companies and Corporations in accordance with the provisions of Section 143(6) of the Companies Act, 2013 and the Audit reports thereon are subsequently presented to Parliament.

The administrative Ministries/Departments of the Central Public Sector Undertakings (CPSUs) are required to submit Action Taken Notes (ATNs) on audit observations within six months of the presentation of C&AG Reports (Commercial) in Parliament in accordance with Section 19-A of C&AG's (DPC) Act, 1971. However, widespread delays and non-compliance by Ministries/Departments have rendered audit scrutiny ineffective, leading to unresolved governance and accountability issues in CPSUs. Failure to comply also results in a backlog of unsettled audit paras, delaying parliamentary oversight and remedial actions thereon.

As per the Regulations on Audit and Accounts, 2020, Secretaries of concerned Ministries/Departments are responsible for timely submission of ATNs, duly vetted by the Audit before the settled Audit Para/Report is finally

sent to the Committee on Public Undertakings (CoPU). Despite clear regulations, the Committee have repeatedly observed non-submission or delayed submission of ATNs, with some cases spanning multiple years. An analysis of details of pendency of Audit Reports/Paras revealed that from the 967 Reports/Paras involving 141 CPSUs across 28 Ministries, 313 Reports/Paras remained pending with 76 Reports/Paras awaiting first ATNs and 237 Reports/Paras requiring revised ATNs. Ministries such as Petroleum & Natural Gas, Finance (Dept. of Financial Services), Steel, Defence, Civil Aviation, Power and Road Transport & Highways have the highest number of pending audit paras, reflecting a significant compliance gap.

The Committee observe that a major challenge contributing to this issue is the lack of a centralized monitoring system for tracking ATN submissions related to CPSUs. Unlike the Public Accounts Committee (PAC), which benefits from the Audit Para Monitoring System (APMS), similar platform for CoPU is yet to be made functional for monitoring CPSUs related Audit Paras, resulting in inefficient manual tracking and difficulty in record-keeping.

Further, past recommendations (including those in 49th Report of 7th Lok Sabha, 2nd Report of 12th Lok Sabha and 1st Report of 13th Lok Sabha) had emphasized the need for Monitoring Cells (MCs) in Ministries and a Centralised Monitoring Cell (CMC) in the Department of Public Enterprises (DPE) to oversee timely compliance with ATN submission. However, these measures did not seem to have yielded the desired improvements and as stated by C&AG and DPE officials, several Ministries have failed to establish robust internal tracking systems for compliance.

The delayed or non-submission of ATNs is a major hurdle in ensuring effective parliamentary oversight, transparency and financial discipline in

CPSUs. Given the magnitude of the issue and to address this systemic issue at its root cause, the Committee strongly feel a dire need for urgent reforms, including the development of an APMS-like digital platform under the Controller General of Accounts (CGA), Department of Expenditure, for real-time tracking of ATNs. Further, prompt action and setting of strict deadlines have to be enforced for non-compliant CPSUs and reviewing them through their administrative Ministry/Department. Also regular inter-ministerial coordination meetings should be convened between C&AG &CPSUs Administrative Ministries/Departments; Department of Public Enterprises; and Department of Expenditure to monitor progress. Since Government holds majority share in these CPSUs, to enhance governance, ensure strict enforcement mechanism and accountability across all Ministries and CPSUs, the Committee desire that a structured system of reporting delayed submissions may be brought forth periodically, on annual basis by the Department of Public Enterprises and Department of Expenditure (DoE) before the Committee of Secretaries (CoS) headed by Cabinet Secretary so that the seriousness of the matter can be impressed upon the concerned Secretaries. Details of streamlining the procedure for submission of ATNs and working towards achievement of zero pendency has been illustrated in succeeding paragraphs.

2. Delayed Submission of ATNs beyond the stipulated six-months period

The Committee note that despite clear guidelines under Regulations on Audit and Accounts, 2020, several Ministries and Departments have failed to submit ATNs within the stipulated six months from the date of the presentation of the Audit Report to Parliament. As per data provided by C&AG as of December 31, 2022, reveal that out of 313 pending Audit Paras, 76 first ATNs were awaited, while 237 revised ATNs were yet to be submitted.

The delay in ATN submission results in prolonged audit scrutiny and ineffective corrective action, ultimately undermining financial accountability.

The information furnished by C&AG has highlighted that many Ministries do not submit ATNs unless the concerned Audit Paras are selected for examination by the CoPU. This results in large-scale pendency and failure to implement corrective actions. The DPE while acknowledging the issue has stated that despite regular reminders, several Ministries/Departments have either submitted incomplete information or have not responded at all. To this, Controller General of Accounts (CGA) has suggested that an automated tracking system for ATNs (Audit Para Monitoring System - APMS) may be implemented to ensure real-time monitoring of submission timelines.

The Committee while dealing with the issue in detail find that mandatory compliance with ATNs submission deadlines is need of the hour and every administrative Ministry/Department of the CPSUs should have been adhered to promptly long back. (i) Henceforth, with no exception, complete action on furnishing of ATNs, with number of journeys not exceeding two between the concerned Ministry/Department followed by vetting comments of Audit, must be adhered to within six months of the presentation of the Audit Report to Parliament; (ii) Any Ministry/Department failing to comply should be required to submit an explanation within 30 days after the six-month deadline to the DPE and DoE for placing it before the Committee of Secretaries (CoS). In this regard, DPE may prepare the list of non-compliant Ministries/Department annually (as on 31st December) for placing before CoS. While placing the compliance data before CoS, DPE may classify the Ministries/Departments under three categories viz., Low pendency, Medium pendency and High pendency depending on the pendency percentage of ATNs as more than 0-25 %, 25-50 % and more than

50% respectively. The final compliance on progress made after placing the data before CoS may be sent by DPE to the Committee Secretariat for perusal of the Committee along with the annual information sought with regard to various CPSUs for being considered by the Committee at their first sitting held for Selection of Subjects for examination; and (iii) The Financial Advisors (FAs) of concerned Ministry/Department, made as Nodal Officer for collation of all data must submit quarterly reports on ATN status to DPE; and (iv) In addition to this, the accountability of Secretary of the Ministry/Department, who also acts as Chief Accounting Authority (CAA), should be upheld in case of recurring non-compliance with ATN submission timelines, as well.

3. Lack of a Centralized Monitoring System for ATN Submission

The Committee find that the existing process for ATN submission is largely manual, leading to delays, inefficiencies and difficulty in tracking pending ATNs. The absence of a centralized monitoring system has resulted in a lack of real-time data on ATN submission across Ministries/Departments. The DPE and the Committee Secretariat manually tracks the status of pending ATNs, leading to difficulties in tracing records and updating the status of settlement.

The C&AG during deliberation on various occasions have expressed concerns over the absence of a dedicated digital system to track ATNs, leading to ineffective follow-ups. The DPE has also affirmatively agreed with the need for an integrated digital monitoring system and suggested that ATN compliance be monitored in coordination with CGA under DoE and finally to CoPU. The CGA supporting the proposal has shown their preparedness to immediately make provisions for operationalization of the Audit Para Monitoring System (APMS), on the directions of the Committee, which would

allow Ministries/Departments, C&AG, DPE, DoE and CoPU to track ATN submission status in real time.

To give effect to this, the Committee desire (i) Immediate action on implementation and operationalization of the APMS Portal by CGA within next six months, in consultation with the stakeholders *viz.*, CPSUs through their concerned Ministry/Department, C&AG and DPE to make audit system for CPSUs more efficacious. The CGA should develop a customized APMS Portal involving the stakeholders and maintain the same under the Department of Expenditure. The portal should invariably include real-time tracking, automated alerts and a dashboard to display ATN submission status across all Ministries/Department. The portal should also generate automatic reminders for pending ATNs to the concerned Ministries and their Secretaries, in case of breach of any submission timeline; and (ii) The Portal should invariably have mandatory digital submission of ATNs by the Ministries/Departments and vetting remarks by C&AG through the APMS to eliminate inefficiencies in manual record-keeping. Hard copy submissions should immediately be discontinued and a digital acknowledgment receipt may be generated for tracking purposes.

4. High Pendency in Specific Ministries with Large Number of Audit Paras

The Committee note that certain key Ministries, including Ministries such as Petroleum & Natural Gas, Finance (Dept. of Financial Services), Steel, Defence, Civil Aviation, Power and Road Transport & Highways, have disproportionately high numbers of pending ATNs. Ministries fail to submit ATNs even after multiple reminders, delaying corrective actions and undermining financial discipline. Further, as submitted by DPE before the Committee, two kinds of paras, one is related to the operation of CPSUs and the second related to financial irregularities or violations of DPE guidelines are the majority where timely settlement of ATNs could not be achieved.

The Committee note that those Ministries that have a history of non-compliance in ATN submission, urge stricter monitoring mechanisms. The DPE has stated that while reminders were issued, Ministries often cite resource constraints or pending legal proceedings as reasons for delays. To arrive at amicable resolution of the matter, the Committee find that it would be a wise step to have accountability of the Financial Advisors (FAs) of high-pendency Ministries under the ambit and supervision of the DPE and DoE.

To meet the intended objective, the Committee find that time has come where (i) Priority on monitoring of high-pendency Ministries should be taken-up by DPE where Ministries with over 20 pending ATNs should be placed under stricter scrutiny and their Financial Advisors (FAs) should present a compliance action plan, detailing steps taken to clear the backlog; (ii) Escalation mechanism for long-pending ATNs be made functional if ATNs remain pending beyond one year and the matter should be escalated to the Cabinet Secretariat through CoS; (iii) The cases involving unsettled Audit Paras may be classified under the sub-heads - DPE Guidelines, AMRCD, Court/Arbitration, Systemic and Other categories; (iv) For such cases where Ministries/Departments have cited ongoing legal proceedings as a reason for delayed ATNs, the Committee recommend the establishment of a legal advisory panel in consultation with Department of Legal Affairs, Ministry of Law to review such cases and recommend appropriate legal reforms, if necessary; and (v) Further, non-compliant Ministries should be required to submit a written explanation on the APMS Portal for being viewed by the Secretaries of DPE and DoE with final responsibility to CoPU.

5. Number of Journeys and turnaround time for finalization of ATNs

The Committee note inconsistent time taken and coordination issues between the Ministries/Departments and C&AG in furnishing the ATNs and

vetting remarks respectively. There are hardly any cases where the timeline of six months has been adhered to for sending the final ATNs to CoPU for settlement/dropping of Audit para in view of no further comments by the Audit. Many Ministries/Departments delay final ATN submission due to long turnaround times in the vetting process. In several instances, ATNs were returned by CAG with comments, but Ministries failed to provide revised ATNs in a timely manner. The C&AG time and again have also brought to the notice of Committee that some Ministries take excessive time to resubmit revised ATNs after receiving initial audit observations. It has been found that the overall process sometimes takes years with several rounds of journey between the Ministry/Department and C&AG before reaching settlement on the matter.

The Committee are of the view that regular inter-departmental meetings should be held to streamline the vetting process. To streamlining the vetting process, the Ministry and C&AG each should set a maximum timeline of 30 days for reviewing and providing ATNs and vetting comments on them.

To give effect to this, (i) the Ministries/Departments may establish Internal Monitoring Committees to oversee the timely preparation and submission of ATNs. These Committees can meet at regular intervals, chaired by senior officials such as the Additional Secretary or Financial Advisor; (ii) The Ministry/Department should also have Departmental Audit Committee (DAC), chaired by the Secretary of the Ministry/Department that may hold review meetings to expedite the processing and finalization of ATNs before submission to C&AG for vetting; and (iii) Finally, structured workflow and timeline for the ATN submission process alongwith regular follow-ups and joint meetings between the Ministry's Audit Wing and the C&AG Office may also take place to facilitate vetting and resolve queries at

an early stage. Such meetings should help to reduce delays due to repeated revisions of ATNs.

The measures suggested above and reducing number of journeys to two between the Ministries/Departments should be able to meet the intended purpose of completion of action on ATNs submission within six months timeline.

6. Need for a Stronger Enforcement Mechanism

The Committee observed that existing mechanisms lack strict penalties for non-compliance with ATN submission deadlines. Ministries/Departments often delay ATNs without facing any consequences, leading to continued inefficiency.

The C&AG, also in agreement that Ministries failing to submit ATNs should be subject to stricter Parliamentary scrutiny, the Committee are of the view that (i) ATN compliance may be included as part of Performance Appraisal (PA) system of the Financial Advisors of the Ministry/Department, being the Nodal Officer nominated by DPE in this regard. Further, each CPSU while bringing their Annual Report should include information on data pertaining to settled and pending ATNs that should help bring enhanced transparency and compliance in public domain; (ii) The Committee further desire for layers of answerability at first level, to DPE and DoE and second level of CoS should act as deterrence for the non-compliant Ministries/Departments before being brought finally to CoPU. Failure at first and second level, the Secretaries of flagged non-compliant Ministries should be required to appear before CoPU for an explanation. Further, Annual Performance Reviews of Secretaries should include ATN compliance as a metric.

7. Conclusion

The issue of delayed and non-submission of ATNs is a critical gap in the parliamentary oversight of CPSUs. Without timely submission, key audit observations remain unresolved, affecting the transparency, financial discipline, and governance of CPSUs. The Committee strongly recommend immediate implementation of a centralized digital monitoring system [APMS(CoPU)] and strict compliance measures to ensure effective oversight and accountability in Central Public Sector Undertakings.

**New Delhi:
25 March, 2025
04 Chaitra, 1947(S)**

**BAIJAYANT PANDA
Chairperson,
Committee on Public Undertakings**

Extract of the Previous Reports of Committee on Public Undertakings

7th Lok Sabha – Forty-Ninth Report (1981-82)

The Committee on Public Undertakings (1981-82) in their 49th Report (7th LS) *inter-alia* observed that there was no system in the Ministries to monitor the follow-up action by public undertakings on the conventional Audit Reports of C&AG although the comments of C&AG incorporated in the Annual Report of public undertakings were taken note of by the Ministries. The Committee, therefore, recommended that there should be some automatic follow-up action on the reports of C&AG by the Ministries.

12th Lok Sabha- Second Report (Original) (1998-99)
(Recommendation Nos. 22 and 23)

22. The Committee on Public Undertakings in their 49th Report (7th Lok Sabha) *inter-alia* had recommended that there should be some automatic follow up action on the reports of CAG (Commercial) presented to Parliament by Ministries. This recommendation was accepted by Government. Subsequently, In June, 1985 and February, 1992 all the Ministries/Departments were asked to furnish brief notes on the review of the follow up action taken on each of the C&AG reports (Commercial) presented to the Parliament after 1985. The Committee are deeply perturbed to note that even after accepting the recommendation of the Committee, the Ministries/Departments have not implemented it in right earnest. Follow up section on the reports of C&AG presented to the Parliament even as far back as 1993 are also pending. In fact there was no system of monitoring at the Government level for follow up action on the reports of C&AG (Commercial). As a result, the follow up action taken notes have not been received regularly and in time. As per information furnished by Audit, out of the 57 Reports of C&AG (Commercial) presented to the Parliament from March 1993 to July 1998, Action Taken Notes in respect of as many as 865 paragraphs of various reports pertaining to 39 Ministries/Departments were pending as on 16th December, 1998. In addition, such action taken notes in respect of comprehensive appraisal conducted by audit on 11 undertakings have also not been received.

23. The Committee took serious view of the casual attitude shown by the Ministries/Departments in finalizing the Action-taken notes on the Reports of the C&AG of India (Commercial). The Committee, therefore, called for evidence the representatives of Ministries/Department of Chemicals and Fertilizers (Department of Chemicals & Petrochemicals), Civil Aviation, Coal, Communications

(Department of Telecommunications), Finance (Insurance Division), Ministry of Petroleum and Natural Gas, Railways, Steel and Textiles, in whose case action taken note on a large number audit paras were pending for a long time. Almost of all of them have admitted that there was no strong and effective mechanism available in the Ministries/Departments for coordinating and monitoring the submission of follow up action on the Reports of C&AG (Commercial) which resulted in the huge pendency in their Ministries/Departments. It was only after the matter was taken up for examination by this Committee that some of them have set up monitoring mechanism for streamlining the existing system. Keeping in view the huge pendency of follow up on Audit paragraphs, this Committee would emphasize the need for evolving an effective monitoring mechanism in each Ministry to ensure timely submission of the action taken notes on each report of C&AG presented to Parliament. The Committee, therefore, strongly recommend that specific and immediate steps be taken by the Government for setting up monitoring cell in each Ministry to monitor the submission of the follow up action on Audit Reports (Commercial) on individual undertakings. Besides, in case of reports containing paras relating to a number of undertakings, (under different Ministries) a monitoring cell should also be set up in the Department of Public Enterprises to monitor the follow-up action on such reports. Thereafter, the follow up action taken notes duly vetted by audit in respect of all reports of C&AG (Commercial) presented to Parliament should be furnished to the Committee within six months from the date of presentation of the relevant audit reports.

13th Lok Sabha – First Report (ATR) (1999-2000)
(Recommendation Nos. 7 and 8)

7. The Committee note the steps taken by the Department of Public Enterprises to bring the Observations and recommendations of the Committee regarding the undue delay in furnishing details of follow-up action taken on the Audit Observations contained in the Report of the Comptroller and Auditor General of India (Commercial) to the pointed attention of the Secretaries of all the administrative Ministries/Departments and to advise them to set up a Monitoring Cell in each Ministry to ensure the timely submission of follow-up action taken details in respect of the Public Undertakings that come under the purview of that Ministry. The Committee, however regret to note that the Department of Public Enterprises has taken an unduly long period of four months after date of presentation of their Report to simply pass on the recommendation of the Committee to the Ministries to set up a Monitoring Cell in each Ministry/Department. The Committee do not appreciate the inordinate delay on the part of the Department of Public Enterprises in processing the recommendation of the Committee which involved only a Post Office job. The Committee, however, expect that individual Ministries/Departments would have promptly acted upon the recommendation of the Committee to set up a Monitoring Cell in this regard. They desire that the details of the name of Ministries/Departments which have set up the Monitoring Cells so far and the dates on which these Monitoring Cells actually

started working should be submitted to the Committee for their information within a month from the date of presentation of this Report. Name of Ministries/Departments who have not set up the Monitoring Cell so far should be submitted to the Committee within one month.

8. The Committee regret to note that the Department of Public Enterprises have not accepted the recommendations of the Committee to set up a separate Monitoring Cell in the Department of Public Enterprises itself to monitor the follow-up action by various Ministries/Departments on the observations contained in the Audit Reports (Commercial) on individual undertakings. The Committee do not agree with the reason given by the Department that the setting up of a Monitoring Cell in the Department of Public Enterprises will duplicate the efforts of collecting and collating enormous data/information already being collected by the administrative Ministries/Departments for finalizing the follow-up action taken notes on various Reports of the C&AG (Commercial). The Committee feel that the original recommendation of the Committee has not been viewed in the proper perspective by the Department as the Committee intended that the Monitoring Cell in the Department of Public Enterprises would only keep an exclusive watch over this particular aspect by merely keeping an account of the extent of compliance by various Ministries in respect of the number of observations for which the follow up Action Taken Notes have been sent by the Ministry/Department. The Committee feel that such a centralized monitoring mechanism which only keeps a mere statistical count of the cases settled is necessary in the Department of Public Enterprises, as after a lapse of certain time, the Monitoring Cells in individual Ministries/Departments would become either dysfunctional or slack in their work as in the past and under those circumstances there should be a centralized cell which should keep reminding them of their duties which have to be performed well in time. Therefore, the Committee urge upon the Department of Public Enterprises to consider the recommendation of the Committee in its proper perspective and take constructive action to ensure a permanent centralized monitoring arrangement for this much neglected activity, as the Committee do not want the Government to repeat its poor performance of 1985 and 1992 once again on this count.

Action Taken Statement on First Report laid on 22 August, 2000
(Reply of the Government on Recommendation Para Sl. No. 8 above)

As per the recommendation of the Committee, a Monitoring Cell in the Department of Public Enterprises has been set up to keep an account of the extent of compliance by various Ministries in respect of number of observations for which the follow up action take notes have been sent by Ministries/Departments and keep a statistical count of the cases settled by them.

2. This has the approval of the Minister (Heavy Industries & Public Enterprises).

PU BRANCH

**MINUTES OF THE INTER-DEPARTMENTAL MEETING WITH THE OFFICIALS OF
MONITORING CELL, O/o CONTROLLER GENERAL OF ACCOUNTS,
DEPT. OF EXPENDITURE, MINISTRY OF FINANCE.**

The meeting held on Tuesday, the 6th December, 2022 from 1530 hrs. to 1645 hrs. in Committee Room 'D', Ground Floor, Parliament House Annexe, New Delhi.

PRESENT

SECRETARIAT

- | | | | |
|----|---------------------|---|---------------------|
| 1. | Shri Santosh Kumar | - | Director |
| 3. | Shri G.C. Dobhal | - | Additional Director |
| 4. | Smt. Mriganka Achal | - | Deputy Secretary |

**REPRESENTATIVES OF MONITORING CELL, O/o CONTROLLER GENERAL OF
ACCOUNTS, DEPT. OF EXPENDITURE, MINISTRY OF FINANCE.**

1. Shri Vishwa Nath Dwivedi - Under Secretary
 2. Shri S.N. Mandal - AAO
2. At the outset, the officials of Department of Expenditure were welcomed to the Inter-Departmental meeting and requested them to make a brief on background and conceptualization of the present system at the behest of Public Accounts Committee for monitoring of Action Taken Notes (ATNs) on the Audit Reports/Paras on real-time submission and monitoring of Action Taken Notes in respect of non-selected Audit Reports/Paras.
3. Thereafter, the representatives of Monitoring Cell, O/o Controller General of Accounts, Dept. of Expenditure, Ministry of Finance made power point presentation highlighting different features of Audit Para Monitoring System (APMS) Portal. They stated that adequate provisions have been made for all stages involved in Monitoring/Settlement of Audit Para/Report right from entry in Portal by officials of CAG

from sending of settled report by Monitoring Cell in a time-bound manner to making provisions for alerts/notifications for concerned Ministry. Provisions have also been made for submission of Revised ATN in case of disagreement till settlement and the system is secured through Login and Password for each user. The main highlights of the presentation are as under:-

- i. Mechanism and steps followed on APMS Portal after an Audit Reports/Para is laid in Parliament viz.
 - a) C&AG uploading Audit Report/Para on the Portal for submission of ATNs by concerned Ministry;
 - b) Thereafter the concerned Ministry(ies) uploading the Draft ATNs on the Portal with the concerned JS level approval;
 - c) Vetting Remarks of the C&AG on the Draft Reply submitted by the Ministry(ies); and
 - d) Repetition of steps (b) and (c) till the settlement of raised Audit objection by the Ministry;
- ii. Nomination of Nodal Officers in every Ministry to deal with Audit Report/Para;
- iii. Oversight role of PAC in monitoring of Audit Reports/Paras under them.

4. The representatives of Monitoring Cell further added that they have made provision of a Tab in the existing APMS Portal for Audit Reports/Paras that may deal with Commercial Reports relating to the CPSUs on similar line of PAC. However, the exercise to prepare and operate on the line of PAC would be possible only after having recommendation from the Committee on Public Undertakings to undertake development of APMS Module for Audit Reports/Paras for CPSUs. The representatives of Monitoring Cell were informed that the decision would be communicated after placing the matter before the Committee.

The meeting, then, adjourned.

**Status of settlement of the C&AG Audit Reports/Paras laid in Parliament since
2010-11 to 2021-22**
(Status as on 9 June 2023)

(A) Number of Audit Paras- Ministry & CPSU wise

| Sl. No. | Name of CPSU | Total no. of Audit Reports/Paras | No. of settled Audit Reports/Paras | No. of unsettled Audit Reports/Paras | Remarks of DPE Monitoring Cell | | |
|--|--|----------------------------------|------------------------------------|--------------------------------------|--|---|--|
| | | | | | Number of Para on which ATN/Revised ATN has been sent to COPU/C&AG (as per replies submitted by Ministries /Department)* | Number of Para on which reply is awaited from Ministry / Department | Number of Para Reported by Ministry/Department as settled* |
| Department of Atomic Energy | | | | | | | |
| 1. | Nuclear Power Corp. of India Ltd. | 5 | 1 | 4 | 0 | 4 | 0 |
| 2. | Uranium Corporation of India Limited | 2 | 2 | 0 | 0 | 0 | 0 |
| 3. | Bharatiya Nabhikiya Vidyut Nigam Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| | Total | 8 | 3 | 5 | 0 | 5 | 0 |
| Ministry of Chemicals and Fertilizers | | | | | | | |
| 1 | National Fertilizers Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 2 | Hindustan Organic | 1 | 1 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|-----------------------------------|---------------------------------------|-----------|-----------|-----------|-----------|----------|----------|
| | Chemicals Limited | | | | | | |
| 3 | Rashtriya Chemicals & Fertilizers | 1 | 0 | 1 | 0 | 1 | 0 |
| | Total | 3 | 1 | 2 | 0 | 2 | 0 |
| Ministry of Civil Aviation | | | | | | | |
| 1 | Airports Authority of India | 38 | 16 | 22 | 22 | 0 | 0 |
| 2 | Air India Charter Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 3 | Alliance Air Services Limited | 2 | 0 | 2 | 2 | 0 | 0 |
| 4 | Pawan Hans Limited | 3 | 1 | 2 | 2 | 0 | 0 |
| | Total | 44 | 18 | 26 | 26 | 0 | 0 |
| Ministry of Coal | | | | | | | |
| 1 | Bharat Coking Coal Limited | 6 | 5 | 1 | 1 | 0 | 0 |
| 2 | Central Coalfields Limited, | 6 | 5 | 1 | 1 | 0 | 0 |
| 3 | Coal India Limited & its subsidiaries | 10 | 9 | 1 | 1 | 0 | 0 |
| 4 | Eastern Coalfields Limited | 5 | 5 | 0 | 0 | 0 | 0 |
| 5 | Mahanadi Coalfields Limited | 2 | 2 | 0 | 0 | 0 | 0 |
| 6 | Neyveli Uttar Pradesh Power Limited | 1 | 0 | 1 | 1 | 0 | 0 |
| 7 | NLC India Limited | 11 | 2 | 9 | 8 | 1 | 0 |
| 8 | NLC Tamil Nadu Power Limited | 2 | 0 | 2 | 1 | 1 | 0 |
| 9 | Northern Coalfields Limited | 2 | 2 | 0 | 0 | 0 | |

| | | | | | | | |
|---|--|-----------|-----------|-----------|-----------|-----------|----------|
| 10 | South Eastern Coalfields Limited | 3 | 3 | 0 | 0 | 0 | 0 |
| 11 | Western Coalfields Limited | 3 | 3 | 0 | 0 | 0 | 0 |
| | Total | 51 | 36 | 15 | 13 | 2 | 0 |
| Ministry of Commerce and Industry | | | | | | | |
| 1 | Export Credit Guarantee Corporation of India | 2 | 1 | 1 | 0 | 1 | 0 |
| 2 | Government e-Marketplace | 1 | 0 | 1 | 0 | 1 | 0 |
| 3 | Metals and Minerals Trading Corporation of India Limited | 3 | 2 | 1 | 0 | 1 | 0 |
| 4 | Neelachal Ispat Nigam Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 5 | The Project and Equipment Corporation of India Ltd | 3 | 3 | 0 | 0 | 0 | 0 |
| 6 | The State Trading Corporation of India Limited | 8 | 8 | 0 | 0 | 0 | 0 |
| | Total | 18 | 15 | 3 | 0 | 3 | 0 |
| Ministry of Communications | | | | | | | |
| 1 | Bharat Sanchar Nigam Ltd. | 43 | 34 | 9 | 0 | 9 | 0 |
| 2 | Mahanagar Telephone Nigam Ltd. | 4 | 4 | 0 | 0 | 0 | 0 |
| 3 | ITI Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| | Total | 48 | 38 | 10 | 0 | 10 | 0 |
| Ministry of Consumer Affairs, Food and Public Distribution | | | | | | | |

| | | | | | | | |
|----------------------------|---|-----------|-----------|-----------|----------|-----------|----------|
| 1. | Food Corporation of India | 122 | 107 | 15 | 15 | 0 | 0 |
| Ministry of Defence | | | | | | | |
| 1 | Hindustan Aeronautics Limited | 18 | 8 | 10 | 0 | 10 | 0 |
| 2 | Bharat Earth Movers Limited | 15 | 11 | 4 | 0 | 4 | 0 |
| 3 | Bharat Electronics Limited | 16 | 7 | 9 | 9 | 0 | 0 |
| 4 | Mazagoan Dock Shipyard Limited | 2 | 2 | 0 | 0 | 0 | 0 |
| 5 | Bharat Dynamics Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 6 | Garden Reach Shipbuilders and Engineers Limited | 3 | 2 | 1 | 0 | 1 | 0 |
| 7 | Goa Shipyard Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 8 | Hindustan Shipyard Limited | 2 | 1 | 1 | 0 | 1 | 0 |
| 9 | Mishra Dhatu Nigam Limited | 2 | 1 | 1 | 0 | 1 | 0 |
| 10 | Vignyan Industries Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| | Total | 61 | 33 | 28 | 9 | 19 | 0 |

| Ministry of Development of the North Eastern Region | | | | | | | |
|---|--|----------|----------|----------|----------|----------|----------|
| 1. | North Eastern Regional Agricultural Marketing Corporation Limited. | 1 | 0 | 1 | 1 | 0 | 0 |
| Ministry of Education | | | | | | | |
| 1 | Educational Consultants India Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| Ministry of Electronics and Information Technology | | | | | | | |
| 1. | National Informatics Centre Services Inc. | 3 | 0 | 3 | 3 | 0 | 0 |
| TOTAL | | 3 | 0 | 3 | 3 | 0 | 0 |
| Ministry of Finance/Department of Financial Services | | | | | | | |
| 1. | Canbank factors limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 2 | Cent Bank Home Finance Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 3 | General Insurance Corporation of India | 7 | 5 | 2 | 2 | 0 | 0 |
| 4 | IFCI Factors Limited | 3 | 2 | 1 | 1 | 0 | 0 |
| 5 | IFCI Infrastructure Development Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 6 | IFCI Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 7 | IFCI Venture Capital Fund Limited | 2 | 1 | 1 | 0 | 1 | 0 |
| 8 | India Infrastructure Finance Company Limited | 6 | 2 | 4 | 4 | 0 | 0 |
| 9 | Metropolitan Stock | 1 | 1 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|-------------------------------------|--|-----------|-----------|-----------|-----------|----------|----------|
| | Exchange of India Limited | | | | | | |
| 10 | Nabfins limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 11 | National Insurance Company Limited | 14 | 10 | 4 | 4 | 0 | 0 |
| 12 | New India Assurance Company Limited | 14 | 8 | 6 | 5 | 1 | 0 |
| 13 | SBI Cards and Payment Services Limited | 2 | 0 | 2 | 0 | 2 | 0 |
| 14 | SBI Global Factors Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 15 | STCI Finance Limited | 1 | 0 | 1 | 0 | 1 | 0 |
| 16 | The Oriental Insurance Company Limited | 14 | 6 | 8 | 8 | 0 | 0 |
| 17 | United India Insurance Company Limited | 7 | 4 | 3 | 3 | 0 | 0 |
| | Total | 77 | 41 | 36 | 27 | 9 | 0 |
| Ministry of Heavy Industries | | | | | | | |
| 1 | Bharat Heavy Electricals Limited | 28 | 23 | 5 | 0 | 5 | 0 |
| 2 | Cement Corporation of India Limited | 1 | 1 | 0 | 0 | 0 | 0 |
| 3 | Heavy Engineering Corporation Limited | 3 | 0 | 3 | 3 | 0 | 0 |
| 4 | Hindustan Paper Corporation Limited | 2 | 1 | 1 | 0 | 0 | 1 |
| 5 | HMT machine tools limited | 1 | 1 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|--|---|-----------|-----------|-----------|----------|----------|----------|
| 6 | Sambhar Salts Limited | 1 | 0 | 1 | 1 | 0 | 0 |
| 7 | Tungbhadra steel products limited | 1 | 0 | 1 | 0 | 1 | 0 |
| | Total | 37 | 26 | 11 | 4 | 6 | 1 |
| Ministry of Home Affairs | | | | | | | |
| 1 | Chandigarh Industrial and Tourism Development Corporation Limited | 2 | 2 | 0 | 0 | | |
| 2 | Omnibus Industrial Development Corporation of Daman, Diu & Dadra and Nagar Haveli Limited | 1 | 1 | 0 | | | |
| 3 | DNH Power Distribution Corporation Limited | 1 | 0 | 1 | | 1 | |
| | Total | 4 | 3 | 1 | 0 | 1 | 0 |
| Ministry of Housing & Urban Affairs | | | | | | | |
| 1 | Chennai Metro Rail Limited | 2 | 1 | 1 | | 1 | |
| 2 | Delhi Metro Rail Corporation | 2 | 1 | 1 | | 1 | |
| 3 | National Building | 1 | 0 | 1 | 1 | | |

| | | | | | | | |
|--|---|-----------|----------|----------|----------|----------|----------|
| | construction Corporation | | | | | | |
| 4 | Maharashtra Metro Rail Corporation Limited | 1 | 0 | 1 | | 1 | |
| 5 | The Housing and Urban Development Corporation | 1 | 1 | 0 | | | |
| | Total | 7 | 3 | 4 | 1 | 3 | 0 |
| Ministry of Mines | | | | | | | |
| 1 | Bharat Gold Mines Limited | 1 | 0 | 1 | 1 | | |
| 2 | Hindustan Copper Limited | 6 | 4 | 2 | 2 | | |
| 3 | National Aluminum Company Limited | 5 | 0 | 5 | 5 | | |
| | Total | 12 | 4 | 8 | 8 | 0 | 0 |
| Ministry of Minority Affairs | | | | | | | |
| 1 | National Minority Development & Finance Corporation | 1 | 0 | 1 | | 1 | |
| Ministry of New and Renewable Energy | | | | | | | |
| 1. | Karnataka Solar Power Development Corporation Limited | 2 | 0 | 2 | | 2 | |
| Ministry of Petroleum and Natural Gas | | | | | | | |
| 1 | Balmer Lawrie Co. Ltd. | 3 | 2 | 1 | 1 | | |
| 2 | Bharat Petroleum Corporation Limited | 12 | 5 | 7 | 2 | 5 | |
| 3 | Brahmaputra Cracker & Polymer Limited | 1 | 0 | 1 | | 1 | |

| | | | | | | | |
|--------------------------|---|------------|------------|-----------|-----------|-----------|----------|
| 4 | Chennai Petroleum Corporation Limited | 2 | 1 | 1 | | 1 | |
| 5 | Engineers India Limited | 3 | 3 | 0 | | | |
| 6 | GAIL Gas Limited | 1 | 1 | 0 | | | |
| 7 | GAIL (India) Limited | 19 | 18 | 1 | | 1 | |
| 8 | Hindustan Petroleum Corporation Limited | 17 | 9 | 8 | 4 | 3 | 1 |
| 9 | HPCL Biofuels Limited | 1 | 0 | 1 | 1 | | |
| 10 | Indian Oil Corporation Limited | 50 | 41 | 9 | 9 | | |
| 11 | Mangalore Refinery and Petrochemicals Limited | 3 | 1 | 2 | 2 | | |
| 12 | Numaligarh Refinery Limited | 2 | 0 | 2 | 2 | | |
| 13 | Oil India Limited | 6 | 3 | 3 | 3 | | |
| 14 | Oil and Natural Gas Corporation | 56 | 41 | 15 | 14 | 1 | |
| 15 | ONGCVidesh Limited | 6 | 4 | 2 | 2 | | |
| | Total | 182 | 129 | 53 | 40 | 12 | 1 |
| Ministry of Power | | | | | | | |
| 1 | Damodar Valley Corporation | 18 | 10 | 8 | 1 | | 7 |
| 2 | Kanti Bijlee Utpadam Nigam Limited | 1 | 0 | 1 | | | 1 |
| 3 | Nabinagar Power Generating Company Limited | 1 | 0 | 1 | 1 | | |

| | | | | | | | |
|----|---|----|----|---|---|---|---|
| 4 | National High Power Test Laboratory Pvt Limited | 1 | 1 | 0 | | | |
| 5 | Narmada Hydroelectric Development Corporation Limited | 10 | 10 | 0 | | | |
| 6 | National Thermal Power Corporation Limited | 23 | 23 | 0 | | | |
| 7 | North Eastern Electric Power Corporation Limited | 1 | 1 | 0 | | | |
| 8 | NHPC Limited | 18 | 15 | 3 | | 1 | 2 |
| 9 | NTPC-SAIL Power Company Limited | 4 | 1 | 3 | 1 | | 2 |
| 10 | NTPCVidyut Vyapar Nigam Limited | 3 | 3 | 0 | | | |
| 11 | Power Finance Corporation Limited | 15 | 14 | 1 | 1 | | |
| 12 | PFC Consulting Ltd | 1 | 1 | 0 | | | |
| 13 | Power Grid Corporation of India Limited | 18 | 16 | 2 | 1 | | 1 |
| 14 | Ratnagiri Gas and Power Private Limited | 3 | 3 | 0 | | | |
| 15 | REC Limited | 16 | 15 | 1 | 1 | | |
| 16 | REC Power Development | 3 | 3 | 0 | | | |

| | | | | | | | |
|--|--|------------|------------|-----------|----------|----------|-----------|
| | and Consultancy Limited | | | | | | |
| 17 | SJVN Limited | 14 | 14 | 0 | | | |
| 18 | THDC India Limited | 9 | 7 | 2 | 1 | | 1 |
| | Total | 159 | 137 | 22 | 7 | 1 | 14 |
| Ministry of Railways | | | | | | | |
| 1. | Pipavav Railway Corporation of India Ltd. | 2 | 2 | Nil | | | |
| 2. | Rail Vikas Nigam Ltd. | 3 | 2 | 1 | | | 1 |
| 3. | Container Corporation of India Ltd. | 2 | 0 | 2 | | | 2 |
| 4. | Railtel Corporation of India Ltd. | 1 | 1 | Nil | | | |
| 5. | RITES Ltd. | 1 | 0 | 1 | | | 1 |
| | Total | 9 | 5 | 4 | | | 4 |
| Ministry of Road Transport & Highways | | | | | | | |
| 1 | National High ways Authority of I ndia | 37 | 19 | 18 | 6 | 7 | 5 |
| Ministry of Science and Technology | | | | | | | |
| 1. | National Research Development Corp. | 1 | 1 | 0 | | | |

| | | | | | | | |
|---|---|-----------|-----------|----------|----------|----------|----------|
| 2. | Central Electronics Limited | 3 | 0 | 3 | 2 | | 1 |
| | Total | 4 | 1 | 3 | 2 | | 1 |
| Ministry of Shipping Ports, and Waterways | | | | | | | |
| 1 | Cochin Shipyard Limited | 1 | 0 | 1 | 1 | | |
| 2 | Dredging corporation of India limited | 8 | 6 | 2 | 2 | | |
| 3 | Inland Waterways Authority of India | 1 | 0 | 1 | 1 | | |
| 4 | Sethusamudram Corporation Limited | 1 | 0 | 1 | 1 | | |
| 5 | The Shipping Corporation of India Limited | 8 | 5 | 3 | 3 | | |
| | Total | 19 | 11 | 8 | 8 | 0 | 0 |
| Ministry of Social Justice & Empowerment | | | | | | | |
| 1 | National Backward Caste Development & Finance Corporation | 1 | 0 | 1 | 1 | 0 | 0 |
| Ministry of Steel | | | | | | | |

| | | | | | | | |
|-----------------------------|--|-----------|-----------|-----------|-----------|---|-----------|
| 1 | Bisra Stone Lime Company Limited | 2 | 0 | 2 | 2 | | |
| 2 | Hindustan Steelworks Construction Limited | 1 | 1 | 0 | | | |
| 3 | Kudremukh Iron Ore Company Limited | 4 | 4 | 0 | | | |
| 4 | MECON Limited | 2 | 2 | 0 | | | |
| 5 | Metal Scrap Trade Corporation Limited (MSTC) | 8 | 3 | 5 | 5 | | |
| 6 | MOIL Limited (Manganese Ore (India) Limited | 9 | 9 | 0 | | | |
| 7 | National Mineral Development Corporation Limited | 7 | 3 | 4 | | | 4 |
| 8 | Orissa Minerals Development Company Limited | 2 | 0 | 2 | 2 | | |
| 9 | Rashtriyaspata Nigam Limited | 13 | 8 | 5 | 5 | | |
| 10 | Steel Authority of India Limited | 46 | 29 | 17 | 6 | | 11 |
| | Total | 94 | 59 | 35 | 20 | | 15 |
| Ministry of Textiles | | | | | | | |
| 1 | British India Corporation Limited | 1 | 0 | 1 | | 1 | |
| 2 | India United Textile Mills Limited | 1 | 0 | 1 | 1 | | |
| 3 | National Handloom | 1 | 0 | 1 | | 1 | |

| | | | | | | | |
|--|--|-------------|------------|------------|------------|-----------|-----------|
| | Development Corporation | | | | | | |
| 4 | National Textile Corporation | 4 | 1 | 3 | 3 | | |
| | Total | 7 | 1 | 6 | 4 | 2 | 0 |
| Ministry of Tribal affairs | | | | | | | |
| 1 | National Scheduled Tribe Development & Finance Corporation | 1 | 0 | 1 | 0 | 1 | 0 |
| Ministry of Water Resources, River Development & Ganga Rejuvenation | | | | | | | |
| 1. | National Project & Constructions Corp. | 2 | 1 | 1 | 0 | 1 | 0 |
| | Grand Total | 1015 | 692 | 323 | 195 | 87 | 41 |

(B) Details of pending paras: -

| Name of CPSU with their Ministry | Audit Report/Para No. and Subject | Laid in Parliament (Date) | Date of submission of ATN | Date of first Reply by Ministry and CPSU to C&AG | Status as on 20.02.2025 | Remarks |
|--|--|----------------------------------|----------------------------------|---|--------------------------------|---------------------------|
| Department of Atomic Energy | | | | | | |
| 2010-11 to 2014-15 -NIL | | | | | | |
| 2015-16 | | | | | | |
| Nuclear Power Corporation of India Limited | Para no.1.3 of Report no.21 of 2015- Procurement contracts. | 31.07.2015 | 30.01.2016 | 07.04.2017 | Revised ATN Awaited | ATNs reply awaited |
| Bharatiya Nabhiya Vidyut Nigam Limited | Para no. 1.1 of Report no.21 of 2015-Procurement Contracts. | 31.07.2015 | 30.01.2016 | 01.08.2017 | Revised ATN Awaited | ATNs reply awaited |
| 2016-17 | | | | | | |
| Nuclear Power Corporation of India Limited | Para no.1.1 of Report no 15 of 2016- Payment of City/ Site Conveyance Allowance of officials provided with Transport facility. | 08.08.2016 | 07.02.2017 | 19.04.2017 | Revised ATN Awaited | ATNs reply awaited |
| 2017-18 | | | | | | |
| Nuclear Power Corporation of India Limited | Para no.1.1 of Report no 9 of 2017- Extra expenditure on purchase of power from external source due to delay in completion of power supply system. | 05.04.2017 | 04.10.2017 | 18.09.2017 | Revised ATN Awaited | ATNs reply awaited |

| 2018-19 to 2019-20 -NIL | | | | | | |
|--|---|------------|------------|-----------------------------|-----------------------------------|---------------------------|
| 2021-22 | | | | | | |
| Nuclear Power Corporation of India Ltd., | Para no 4.5 of Report no. 2 of 2021 - Payment of inadmissible Family Planning Allowance to employees. | 24.03.2021 | 23.09.2021 | FirstATN yet to be received | First ATN yet to be received | ATNs reply awaited |
| Ministry of Chemicals and Fertilizers | | | | | | |
| 2010-11- NIL | | | | | | |
| 2011-12 | | | | | | |
| National Fertilizers Limited | Report No. 3 of 2011/ Para 8.1 Marketing of products | 25.07.2011 | 24.01.2012 | 4-2-2013 | Revised ATN Awaited from Ministry | ATNs reply awaited |
| 2012-13 to 2016-17 -NIL | | | | | | |
| 2017-18 | | | | | | |
| Rashtriya Chemicals & Fertilizers | Report No. 9 of 2017/ Para 6.1 Failure of safeguard the interest of Rashtriya Chemicals & Fertilizers | 05.04.2017 | 04.10.2017 | - | Revised ATN Awaited from Ministry | ATNs reply awaited |
| 2017-18 to 2021-22 -NIL | | | | | | |
| Ministry of Civil Aviation | | | | | | |
| 2010-11- Nil | | | | | | |
| 2011-12 | | | | | | |
| Airports Authority of India | Report No. 3 of 2011/ Para 2.4 Injudicious investment on development of airport at Coochbehar | 25.08.2011 | 24.02.2012 | | Reply sent to C&AG on 06/10/2016 | CAG Reply awaited |
| 2012-13 | | | | | | |
| Airports Authority of India | Report No. 8 of 2012/ Para 2.4 Irregular Appointment of Consultants | 04.09.2012 | 03.03.2013 | | Reply sent to CoPU on 23/04/2014 | CoPU Reply awaited |
| | Report No. 8 of 2012/Para 2.5 | 04.09.2012 | 03.03.2013 | 08.12.2013 | Reply sent to C&AG | CAG Reply awaited |

| | | | | | | |
|-------------------------------|---|------------|------------|------------|--|-------------------------------------|
| | Favour to a contractor by awarding a construction contract against unacceptable offer and allotment of land free of charge | | | | on 10/07/2017 | |
| Alliance Air Services Limited | Report No. 8 of 2012/Para 2.3 Review of Operations of AASL | 04.09.2012 | 03.03.2013 | | Second reply send to CoPU on 07/04/2021 | CoPU Reply awaited |
| 2013-14 | | | | | | |
| Airports Authority of India | Report No. 13 of 2013/Para 3.1 Land Management in AAI | 08.08.2013 | 07.02.2014 | 25.03.2019 | replies sent to C&AG and CoPU on 28/06/2023 | CAG & CoPU Reply awaited |
| 2014-15-Nil | | | | | | |
| 2015-16 | | | | | | |
| Airports Authority of India | Report No. 21 of 2015(Vol. I) / Para 8.1 Irregular payment of allowances and perks beyond admissible ceiling | 31.07.2015 | 30.01.2016 | | Remarks received on 06/07/2023 from CAG to review ATN | |
| 2016-17 | | | | | | |
| Airports Authority of India | Report No. 15 of 2016/ Para 2.1 Potential loss of revenue to AAI resulting from flaw in agreement between MIAL and Private developer HDIL for removal of encroachments from Airport Land | 05.08.2016 | 04.02.2017 | 01.03.2017 | ATN submitted to CoPU on 30/09/2022 | CoPU Reply awaited |
| | Report No. 15 of 2016/ Para 2.2 Short realization of Annual fee from MIAL resulting in loss of revenue to MIAL | 05.08.2016 | 04.02.2017 | 07.09.2017 | Reply sent to C&AG on 19/04/2021 | CAG Reply awaited |

| | | | | | | |
|-----------------------------|--|------------|------------|------------|----------------------------------|--------------------|
| | Report No. 15 of 2016/ Para 2.3 Non-realisation of revenue share as per provisions of agreement | 08.08.2016 | 07.02.2017 | | Reply sent to C&AG on 24/03/2021 | CAG Reply awaited |
| | Report No. 15 of 2016/ Para 2.4 Irregular payments towards encashment of half-pay leave | 08.08.2016 | 07.02.2017 | | ATN send to CoPU on 26/09/2022 | CoPU Reply awaited |
| | Report No. 15 of 2016/Para 2.5 Poor utilization of infrastructure developed with Govt. funds at Birsi airport, Gondia resulting in recurring losses for its maintenance | 05.08.2016 | 04.02.2017 | 31.01.2017 | Reply sent to C&AG on 05/06/2017 | CAG Reply awaited |
| 2017-18-Nil | | | | | | |
| 2018-19 | | | | | | |
| Airports Authority of India | Report No. 11 of 2018/ Para 2.2 Review of execution of contracts for construction of runway, buildings and other structures at airports in Northern Region | 07.08.2018 | 06.02.2019 | 14.01.2019 | Reply sent to C&AG on 25/03/2021 | CAG Reply awaited |
| | Report No. 11 of 2018/ Para 2.4 Undue favor to the contractor | 07.08.2018 | 06.02.2019 | 30.10.2018 | Reply sent to CoPU on 30/08/2022 | CoPU Reply awaited |
| | Report No. 11 of 2018/ Para 2.5 Levy of liquidated damages – AAI | 07.08.2018 | 06.02.2019 | 03.10.2019 | Reply sent to C&AG on 30/10/2019 | C&AG reply awaited |
| | Report No. 11 of 2018/Para 2.1 | 07.08.2018 | 06.02.2019 | | Reply sent to C&AG | C&AG reply awaited |

| | | | | | | |
|-------------------------------|--|------------|------------|------------|--|--|
| | Review of operation of AASL | | | | on 07/01/2022 | |
| Alliance Air Services Limited | Report No. 11 of 2018/Para 2.1 Review of operation of AASL | 07.08.2018 | 06.02.2019 | | Revised ATN Awaited | |
| 2019-20 | | | | | | |
| Airports Authority of India | Report No. 13 of 2019/Para 1.1 Review of revenue generation and its realization | 25.11.2019 | 23.05.2020 | | Reply sent to C&AG on 18/08/2023 | C&AG reply awaited |
| | Report No. 13 of 2019/Para 1.2 Review of security at airports operated by Airports Authority of India | 25.11.2019 | 23.05.2020 | 22.09.2022 | Reply sent to C&AG on 26/08/2022 | C&AG reply awaited |
| | Report No. 13 of 2019/Para 1.3 Information Technology Audit of SAP ERP | 25.11.2019 | 23.05.2020 | 07.10.2022 | | Reply sent to C&AG on 08/09/2022 and the reply of same has been Received on 23/08/2023 |
| | Report No. 13 of 2019/Para 1.4 Loss of revenue crore due to allotment of hanger space at lower rate of license fee | 25.11.2019 | 25.05.2020 | | Reply sent to C&AG on 27/02/2023 revised ATN | C&AG reply awaited |
| Pawan Hans Limited | Report No. 13 of 2019/ Para 1.8 Improper management of rescue operation | 25.11.2019 | 23.05.2020 | | Reply sent to C&AG on 22/04/2022 and Request has sent to drop para on 25/08/2023 | C&AG reply awaited |
| | Report No. 13 of 2019/ Para 1.9 Payment of the executives, pilots | 25.11.2019 | 23.05.2020 | | Reply sent to C&AG on 09/09/2020 | C&AG reply awaited |

| | | | | | | |
|---------------------------------|--|------------|------------|-------------------|---|--------------------|
| | and aircraft maintenance engineers | | | | and Request has sent to drop para | |
| 2020-21 | | | | | | |
| Airports Authority of India | Report No. 18 of 2020/Para 2.1 Payment of Performance Related Pay due to non-adherence of conditions of 'Bell Curve Approach | 09.02.2021 | 08.08.2021 | | Reply send to C&AG on 28/09/2022 and the same is still awaited from AAI | C&AG reply awaited |
| | Report No. 18 of 2020/ Para 2.2 Short recovery of liquidated damages from a contractor | 09.02.2021 | 09.08.2021 | 17-11-2021 | Reply sent to C&AG on 24/05/2023 | C&AG reply awaited |
| 2021-22 | | | | | | |
| Airports Authority of India | Report No. 14 of 2021/Para 9.1 Loss of revenue due to inadequate assessment of electricity load | 21.12.2021 | 20.06.2022 | | Reply sent to C&AG on 18/07/2023 | C&AG reply awaited |
| | Report. No. 14 of 2021/Para 9.2 Non-reimbursement of electricity charges due to lack of proper follow-up and pursuance | 21.12.2021 | 20.06.2022 | First ATN Awaited | IFD returned file with observation on 08/06/2023 | C&AG reply awaited |
| | Report No. 14 of 2021/Para 9.3 Avoidable extra expenditure due to unilateral increase of royalty | 21.12.2021 | 19.06.2021 | | Reply sent to C&AG on 08/05/2023 | C&AG reply awaited |
| Ministry of Coal | | | | | | |
| 2010-11 to 2012-13 - NIL | | | | | | |
| 2013-14 | | | | | | |
| Central Coalfields Limited | Report No 13 of 2013/ Para 4.1 Non-revision of beneficiation | 08.08.2013 | 08.02.2014 | 02.07.2016 | Reply Sent to CAG on 08-01-2017 | C&AG reply awaited |

| | | | | | | |
|---|--|------------|------------|-------------------|--|---------------------------------|
| | charges Rs.73.63 crore. | | | | | |
| 2014-15- NIL | | | | | | |
| 2015-16 | | | | | | |
| NLC India Limited | 15 of 2016/ Para 3.2 Avoidable expenditure – NLC | 08-08-2016 | 08-02-2017 | | Reply Sent to CAG on 8/11/2017 through email | C&AG reply awaited |
| 2017-18 | | | | | | |
| Coal India Limited and its subsidiaries | Report No. 9 of 2017/ Para 3.2 Loss due to incorrect fixation of reserve price of coal under e-auction sale | 05.04.2017 | 05.10.2017 | 11.05.2018 | Reply Sent to CAG on 25/06/2019 sent to CoPU on 17/09/2019 | reply awaited from CAG and COPU |
| NLC India Limited | 9 of 2017/ Para 3.5 Operational Performance of Power Plants | 05-04-2017 | 05-10-2017 | August-2017 | Reply Sent COPU 9/2/2021. | Reply awaited from COPU |
| | 9 of 2017/ Para 18.1 Excess payment of performance related pay to the employees | 05-04-2017 | 05-10-2017 | First ATN awaited | First ATN awaited | Informed awaited PSU/concerned |
| 2018-19 | | | | | | |
| Bharat Coking Coal Limited | Report No. 11 of 2018/ Para 3.1 Blending of precious steel grade coal with inferior washery grade coal | 07.08.2018 | 07.02.2019 | 04.02.2020 | Reply Sent to CAG on 20/04/2023 | Reply awaited from CAG |
| NLC India Limited | 11 of 2018/ Para 3.4 Excess payment of perks and allowances | 07-08-2018 | 07-02-2019 | | Reply Sent to COPU on 12/04/2023 | Reply awaited from COPU |
| 2019-20 | | | | | | |
| NLC India Limited | 13 of 2019/ Para 2.2 | 25-11-2019 | 25-05-2020 | 23-04-2020 | Request to settle/ drop para om | Reply awaited |

| | | | | | | |
|-------------------------------------|---|------------|------------|-------------------|---|--------------------------------|
| | Irregular payment of ex-gratia, honorarium, rewards etc. in violation to DPE guidelines resulted in avoidable expenditure of Rs.26.83 crore-NLC | | | | 23.06.2023 to audit concern | |
| | 13 of 2019/ Para 2.3 Loss of revenue due to non-observance of CERC Guidelines - Graded Rebate - Rs. 21.70 | 25-11-2019 | 25-05-2020 | 23-04-2020 | Audit remark sent to CoPU on 15/6/2023 | Reply awaited from COPU |
| 2020-21 | | | | | | |
| NLC India Limited | 18 of 2020/ Para 3.2 Avoidable expenditure on excavation outsourcing in South West Area of Mine II | 07-02-2021 | 07-08-2021 | 28-09-2021 | Sent to CAG on 29.9.2021 | Reply awaited from CAG |
| NLC Tamil nadu Power Limited | 18 of 2020/ Para 3.3 Avoidable payment of demurrage charges of Rs. 9.45 crore to M/s SICAL in contravention of the agreement | 07-02-2021 | 07-08-2021 | December - 2021 | As suggested by CAG Audit remarks has been sent to CoPU on 15.6.2023 | Reply awaited from COPU |
| 2021-22 | | | | | | |
| Neyveli Uttar Pradesh Power Limited | Report 14 of 2021/Para 1.3 Violation of CVC guidelines resulted in undue benefit to private contractors | 21.12.2021 | 19.06.2022 | 26.07.2022 | Reply Sent to CAG 10.08.2022 | Reply awaited from CAG |
| NLC Tamil nadu Power Limited | 14 of 2021/ Para 1.4 Avoidable payment of | 21-12-2021 | 21-06-2022 | First ATN Awaited | First ATN Awaited | Pending with PSU |

| | | | | | | |
|---|---|------------|------------|------------|--------------------------|---|
| | compensation charges due to defective agreement clause. | | | | | |
| 2022-23(upto December 2022) | | | | | | |
| NLC India Limited | 33 of 2022/ Para 1.1 Payment of allowances in contravention of DPE guidelines - Rs. 27.79 crore | 21-12-2022 | 21-06-2023 | 18.8.2023 | Sent to CAG on 18.8.2023 | Remark from audit awaited |
| | 33 of 2022/ Para 1.2 Payment of Performance Related Pay in contravention of DPE guidelines | 21-12-2022 | 21-06-2023 | 18.8.2023 | Sent to CAG on 18.8.2023 | Remark from audit awaited |
| Ministry of Commerce and Industry | | | | | | |
| 2010-11 and 2011-12 – NIL | | | | | | |
| 2012-13 | | | | | | |
| Export Credit Guarantee Corporation of India | Report No.12 of 2012 PA on Operational Performance of ECGC and its role in export promotion of the country | 12.05.2012 | 11.11.2012 | 14.06.2013 | | |
| 2013-14 | | | | | | |
| Metals and Minerals Trading Corporation of India Limited (MMTC Limited) | Report No. 13 of 2013/ Para 5.1 Non-recovery of dues due to lapses in bullion transaction and camouflaged accounting | 08.08.2013 | 08.02.2014 | 18.07.2014 | Revised ATN Awaited | Audit has no further comments the issue can be treated as settled. <u>treated as settled</u> |
| 2014-15 to 2019-20- NIL | | | | | | |
| 2020-21 | | | | | | |
| Government e-Marketplace | Report No. 18 of 2020/ Para 4.1 Information Systems Audit of | 09.02.2021 | 09.08.2021 | 21.10.2021 | Revised ATN Awaited | |

| | | | | | | |
|-----------------------------------|--|------------|------------|------------|--|--|
| | Government E-Marketplace | | | | | |
| 2021-22-NIL | | | | | | |
| Ministry of Communications | | | | | | |
| 2010-11 -NIL- | | | | | | |
| 2011-12 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 03 of 2011-12/ Para 5.1 Basic telephone services in BSNL | 25.08.2011 | 24.02.2012 | 11.03.2012 | Para is partly pending for want of further information from the Ministry. | |
| Bharat Sanchar Nigam Ltd. | 03 of 2011-12/ Para 5.3 Leased Circuits in Bharat Sanchar Nigam Ltd. | 25.08.2011 | 24.02.2012 | 20.04.2012 | -do- | |
| Bharat Sanchar Nigam Ltd. | 03 of 2011-12/ Para 5.6 Blocking of funds due to non-commissioning of optical fibre routes | 25.08.2011 | 24.02.2012 | 13.07.2014 | -do- | |
| 2012-13 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 08 of 2012-13/ Para 5.2 Inefficient management of procurement of costly microwave equipment) | 04.09.2012 | 03.03.2013 | 05.02.2013 | Para is pending for want of further information from the Ministry since September 2015 | |
| Bharat Sanchar Nigam Ltd. | 08 of 2012-13/ Para 5.4 Avoidable payment of interest on delayed payment for BWA spectrum | 04.09.2012 | 03.03.2013 | 11.06.2013 | Para is pending for want of further information from the Ministry since | |

| | | | | | | |
|----------------------------------|--|------------|------------|------------|---|--|
| | | | | | December 2013. | |
| 2013-14 and 2014-15 –NIL | | | | | | |
| 2015-16 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 20 of 2015/ Para 5.9 Non auto-disconnection of services by the billing system due to non-payment resulted in accumulation of dues from subscribers | 08.05.2015 | 07.11.2015 | 09.06.2016 | Para is pending for want of further information from the Ministry since May 2018. | |
| 2016-17 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 29 of 2016/ Para 5.3 Delay in billing of Multi Protocol Label Switching (MPLS) link | 22.11.2016 | 21.05.2017 | 20.03.2017 | Para is pending for want of further information from the Ministry since April 2017. | |
| 2018-19 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 21 of 2018/ Para 4.1 Telecom services provided by Bharat Sanchar Nigam Limited in North Eastern Region of India | 08.01.2019 | 07.07.2019 | 22.04.2019 | Para is partly pending for want of further information from the Ministry in respect of para 4.1.4.2 and 4.1.5 | |
| 2019-20 and 2020-21 – NIL | | | | | | |
| 2021-22 | | | | | | |
| Bharat Sanchar Nigam Ltd. | 03 of 2021/ Para 5.2 BSNL's failure to invoke terms of Interconnect Agreements in time exposed it to | 29.11.2021 | 28.05.2022 | 08.06.2022 | Para is pending for want of further information from the Ministry. | |

| | | | | | | |
|---|--|------------|------------|------------|------------------------------------|--|
| | risk of loss of revenue | | | | | |
| ITI Limited | 03 of 2021/ Para 5.1 Management of Land and Estate at Bengaluru by ITI Limited | 29.11.2021 | 28.05.2022 | 05.12.2022 | Under examination at O/o PDA F & C | 1 st Journey of the ATN. ITI reply to DoT |
| Ministry of Consumer Affairs, Food and Public Distribution | | | | | | |
| 2010-11 –NIL | | | | | | |
| 2011-12 | | | | | | |
| Food Corporation of India | Report No. of 3 of 2011/Para 6.2 Import of Food grains by FCI | | | 04.10.2011 | Revised ATN Awaited from Ministry | ATNs Reply provided 15-05-2014 by Department of Food & Public Distribution |
| 2012-13 to 2014-15 | | | | | | |
| 2015-16 | | | | | | |
| Food Corporation of India | Report No. 21 of 2015/Para 5.3.FCI made excess payment of Rs. 16.96 core to the Govt. of Uttar Pradesh and its agencies during the Year 2010 and 2011-12 due to reimbursement of inadmissible element as part of Mandi labour charges on procurement of wheat. | 31.07.2015 | 30.01.2016 | 6.03.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided 01-01-2018 by Department of Food & Public Distribution |
| | Report No. 21 of 2015/Para 5.5 Avoidable payment of terminal charges of Rs.5.01 crore | 31.07.2015 | 30.01.2016 | 20.01.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided July-2018 by Department of Food & Public Distribution |
| | Report No. 31 of 2015/ PA on Procurement and Milling of Paddy for the Central Pool | 08.08.2015 | 07.02.2015 | 08.02.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided by Department of Food & Public Distribution in stages. |
| 2016-17 | | | | | | |

| | | | | | | |
|---------------------------|--|------------|------------|------------|-----------------------------------|--|
| Food Corporation of India | Report No. 15 of 2016/ Para 5.1 Export of Wheat | 08.07.2016 | 07.01.2016 | 06.03.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided 22/11/2019 by Department of Food & Public Distribution |
| | Report No. 15 of 2016/Para 5.2 IT Audit on implementation of Financial Accounting Package. | 08.07.2016 | 07.01.2016 | 11.02.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided 27/09/2022 & in stages by Department of Food & Public Distribution |
| | Report No. 15 of 2016/ Para 5.5 Extra expenditure transportation food grains | 08.07.2016 | 07.01.2016 | 20.01.2017 | Revised ATN Awaited from Ministry | ATNs Reply provided 02/11/2023 by Department of Food & Public Distribution |
| 2017-18 | | | | | | |
| Food Corporation of India | Report No.18 of 2017/ CA on Compliance Audit Report on Food Corporation of India | 04.08.2017 | 03.02.2018 | | Reply awaited from Ministry | ATNs Reply provided 31/01/2020 by Department of Food & Public Distribution |
| 2018-19 | | | | | | |
| Food Corporation of India | Report No. 4 of 2018/ Para No. 5.1 Management of gunnies in Punjab region | 03.04.2018 | 02.10.2018 | 19-6-2018 | Revised ATN Awaited from Ministry | |
| | Report No. 4 of 2018/ Para No. 5.2 Management of road transport contract Assam & Shillong region | 03.04.2018 | 02.10.2018 | 15-8-2018 | Revised ATN Awaited from Ministry | ATNs Reply provided 28/11/2023 by Department of Food & Public Distribution |
| | Report No. 4 of 2018/ Para No. 5.3 Excess payment of mandi labour charges | 03.04.2018 | 02.10.2018 | 6-1-2018 | Revised ATN Awaited from Ministry | ATNs Reply provided 12/03/2021 by Department of Food & Public Distribution |
| | Report No. 4 of 2018/ Para No. 5.4 Irregular payment of guarantee fee charges | 03.04.2018 | 02.10.2018 | 5-7-2018 | Revised ATN Awaited from Ministry | ATNs Reply provided 09/01/2024 by Department of Food & Public Distribution |
| | Report No. 4 of 2018/ Para 5.6 Irregular payment of custody & | 03.04.2018 | 02.10.2018 | 17-7-2018 | Revised ATN Awaited | ATNs Reply provided 03/07/2024 & in stages by |

| | | | | | | |
|-------------------------------|--|------------|------------|------------------------|-----------------------------------|--|
| | Maintenance charges | | | | from Ministry | Department of Food & Public Distribution |
| 2019-20 – NIL | | | | | | |
| 2020-21 | | | | | | |
| Food Corporation of India | Report No.2 of 2021/ Para 4.1 Non - availments of concessional Railway freight | 24.03.2021 | 23.09.2021 | 28.10.2022 | Revised ATN Awaited from Ministry | ATNs Reply provided 27/08/2024 by Department of Food & Public Distribution |
| | Report No.2 of 2021/ Para 4.2 “ Avoidable expenditure due to inordinate delay in finalization and transport Contract | 24.03.2021 | 23.09.2021 | 02.08.2021 | Revised ATN Awaited from Ministry | ATNs Reply provided 27/12/2024 without Departmental approval by Department of Food & Public Distribution |
| 2021-22 –NIL | | | | | | |
| Ministry of Defence | | | | | | |
| Hindustan Aeronautics Limited | Report No 10 of 2010-/Chapter III Production and supply of Advanced Light Helicopter- HAL | 05.08.2010 | 04.02.2011 | 18.01.2011 | Pending with Ministry | |
| 2011-12 – NIL | | | | | | |
| 2012-13 | | | | | | |
| Hindustan Aeronautics Limited | Report No.8 of 2012 / 7.2 Excess payment of Performance Related Pay | 04.09.2012 | 03.03.2012 | First ATN not received | First ATN awaited | |
| 2013-14 | | | | | | |
| Hindustan Aeronautics Limited | Report No.13 of 2013/ Para 7.9 Loss in sale of Advanced Light Helicopters | 08.08.2013 | 07.02.2014 | 25.02.2014 | Pending with Ministry | |
| Bharat Dynamics Limited | Report No 13 of 2013/ Para 7.3 Procurement, Production and Supply of Konkurs M Missile | 08.08.2013 | 07.02.2014 | 03.10.17. | Pending with Ministry | |
| 2014-15 | | | | | | |

| | | | | | | |
|---|--|------------|------------|------------------------|--|--|
| Hindustan Aeronautics Limited | Report No 13 of 2014/ Para 7.1 Irregular encashment of casual leave | 01.08.2014 | 31.01.2015 | 20.12.2022 | Pending with Ministry | |
| Bharat Earth Movers Limited | Report No. 35 of 2014/ Para 9.2 Loss due to non utilization of power for captive consumption | 19.12.2014 | 18.06.2015 | 11.05.2015 | Outcome of the Appeal against order of KERC awaited. | |
| 2015-16 | | | | | | |
| Hindustan Aeronautics Limited | Report No.38 of 2015/ Para 4.3) Acceptance of contract for DARIN-III with fixed delivery schedule led to liquidated damages | 18.12.2015 | 17.06.2016 | 28.12.2017. | Revised ATN awaited | |
| 2016-17 | | | | | | |
| Mishra Dhatu Nigam Limited | Report No.19 of 2016/ Para 8.2 Avoidable loss due to non availing of custom duty exemption | 26.07.2016 | 25.01.2017 | First ATN not received | First ATN not received | |
| 2017-18 | | | | | | |
| Hindustan Aeronautics Limited | Report No.19 of 2017/ Para 3.1 Licence Production and Supply of Hawk Mk 132 AJT aircraft | 21.07.2017 | 20.01.2018 | 19.07.2022 | First ATN not received | |
| Garden Reach Shipbuilders and Engineers Limited | Report No.19 of 2017/ Chapter II Performance Audit on Construction and Delivery of Anti Submarine Warfare (ASW) Corvettes – GRSE | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | |

| | | | | | | |
|-----------------------------|---|------------|------------|------------------------|------------------------|--|
| | | | | | | |
| Bharat Electronics Limited | Report No 19 of 2017/ Para 3.2 Injudicious decision of the company resulted in loss of Rs. 36.84 crore | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | ATNs reply received vide DDP- 25/5/2016-D(BEL) Dt. 27.06.2016 |
| Bharat Electronics Limited | Report No 19 of 2017 Para 3.3 Development of Bharani Mark II in L-Band without customer requirement resulted in expenditure of Rs. 11.45 crore being rendered futile | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | ATNs reply received vide DDP- E0033/5/2023 -D(BEL) Dt. 04.07.2024 |
| Bharat Electronics Limited | Report No 19 of 2017/ Para 3.4 Delay in supply of Low Intensity Conflict Electronic Warfare System resulted in loss of Rs. 47.46 crore besides levy of liquidated damages of Rs. 8.97 | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | ATNs reply received vide DDP- E0033/1/2017 -D(BEL) Dt. 24.06.2024 |
| Bharat Earth Movers Limited | Report No 19 of 2017/ Para 3.5 Avoidable loss of Rs. 9.56 crore due to delay in erection and commissioning of Walking Dragline | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | |
| Bharat Earth Movers Limited | Report No 19 of 2017/ Para 3.6 Idle investment due to procurement of machine wihokukt ensuring requires infrastructure | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | |

| | | | | | | |
|-------------------------------|---|------------|------------|------------------------|--|--|
| Vignyan Industries Limited | Report No 19 of 2017/ Para 3.8 Avoidable loss due to abnormal rejection of steel casting | 21.07.2017 | 20.01.2018 | First ATN not received | First ATN not received | |
| 2018-19 | | | | | | |
| Hindustan Aeronautics Limited | Report No.7 of 2018 /Para 2.1 Production and Supply of 159 Advanced Light Helicopter to Army and Indian Air Force by HAL | 07.08.2018 | 06.02.2019 | 09.09.22 | Information called from Hindustan Aeronautics Limited still awaited. | |
| Hindustan Aeronautics Limited | Report No 7 of 2018/ Para 2.2 Loss of `33.67 crore due to non-sustenance of TPE331 Manufacturing Centre | 07.08.2018 | 06.02.2019 | 11.08.22 | Revised ATN awaited | |
| Bharat Electronics Limited | Report No 7 of 2018/ Para 2.3 Audit of Implementation of Electronic Warfare projects | 07.08.2018 | 06.02.2019 | First ATN not received | First ATN not received | |
| Bharat Electronics Limited | Report No 7 of 2018/ Para 2.4 Inadequate assessment of scope of work for Command Management System (CMS) leading to a loss of Rs. 48.23 crore | 07.08.2018 | 06.02.2019 | First ATN not received | First ATN not received | |
| Bharat Electronics Limited | Report No 7 of 2018/ Para 2.5 Expansion of solar plant at a cost of Rs. 12 crore | 07.08.2018 | 06.02.2019 | First ATN not received | First ATN not received | ATNs reply received vide DDP-E0033/6/2023 |

| | | | | | | |
|-------------------------------|---|------------|------------|------------------------|------------------------|--------------------------------------|
| | despite existing capacity being unutilized | | | | | -D(BEL) Dt. 11.07.2024 |
| Bharat Electronics Limited | Report No 7 of 2018/ Para 2.6 Loss in upgradation of CCTV system at Parliament House and acceptance of irregular contract clause on Liquidated damages | 07.08.2018 | 06.02.2019 | 22.06.2020. | Revised ATN awaited | |
| 2019-20 –NIL | | | | | | |
| 2020-21 | | | | | | |
| Hindustan Aeronautics Limited | Report No 12 of 2020 / Para 2.6 Fixation of new revised pay without confirming to DPE guidelines resulted in excess payment of Rs.34.58 crore | 23.09.2020 | 22.03.2021 | First ATN not received | First ATN not received | |
| 2021-22 | | | | | | |
| Hindustan Aeronautics Limited | Report No. 25 of 2021/ Para 4.3 Infructuous expenditure on design and Development of Mini Unmanned Aerial Vehicles | 06.04.2022 | 05.10.2022 | 20.12.22 | Pending with Ministry | |
| Hindustan Shipyard Limited | Report No.25 of 2021/ Para No.4.2 Construction of five Inshore Patrol Vessels for Indian Coast Guard led to a loss of Rs. 200.43 crore- HSL, Vishakhapatnam | 06.04.2022 | 05.10.2022 | First ATN not received | First ATN not received | |
| Bharat Electronics Limited | Report No.25 of 2021/ Para 4.4 Failure to timely | 06.04.2022 | 05.10.2022 | First ATN not received | First ATN not received | ATNs reply received vide DDP- |

| | | | | | | |
|--|--|------------|------------|------------------------|---|---|
| | upgrade ABC Tanks resulted in extra expenditure to the Company | | | | | E0033/8/2023 -D(BEL) Dt. 25.06.2024 |
| Bharat Electronics Limited | Report No 25 of 2021/ Para 4.5 Blocking of funds due to non-receipt of full initial advance from the customer | 06.04.2022 | 05.10.2022 | First ATN not received | First ATN not received | |
| Bharat Earth Movers Limited | Report No 25 of 2021/ Para 4.6 Avoidable expenditure of Rs. 10.01 crore on supply of 41 Surface Mine Clearing Systems to Indian Army | 06.04.2022 | 05.10.2022 | First ATN not received | First ATN not received | |
| 2022-23 –NIL | | | | | | |
| Ministry of Development of the North Eastern Region | | | | | | |
| 2010-11 to 2014-15- NIL | | | | | | |
| 2015-16 | | | | | | |
| North Eastern Regional Agricultural Marketing Corporation Limited. | Report No.21 of 2015/ Para 6.1 Misappropriation of cash | 31-07-2015 | 30.01.2016 | 05-05-2016 | Notice sent for disclosure of Assets by Judgement Debtor (JD) next hearing on 4.11.2023 | ATNs reply received vide NEC/6/2022- O/o US (NEC) Dt. 22.09.2023 |
| 2016-17 to 2021-22 –NIL | | | | | | |
| Ministry of Education | | | | | | |
| - | | - | | - | - | - |
| Ministry of Electronics and Information Technology | | | | | | |
| 2010-11 to 2014-15 – NIL | | | | | | |
| 2015-16 | | | | | | |
| National Informatics | 55 of 2015/ Para 5.6 Irregular Payment of | 11.03.2016 | 10.09.2016 | 29.08.2016 | Para is pending for want of | Provisional ATNs reply received |

| | | | | | | |
|---|---|------------|------------|------------|---|--|
| Centre Service Inc. (NICS) | Project Incentive, Transport Allowance, House Rent Allowance and LTC by National Informatics Centre Services Inc to its staff | | | | further information from the Ministry since June 2018. | from CGM &FA (NICS) Dt. 24.10.2024 |
| 2016-17- NIL | | | | | | |
| 2017-18 | | | | | | |
| National Informatics Centre Service Inc. (NICS) | 21 of 2017/ Para 4.4 Unfruitful expenditure of C 15.54 crore on hiring of building and interior fit-outs –National Informatics Centre Services Inc. | 21.07.2017 | 20.01.2018 | 11.10.2017 | Para is pending for want of further information from the Ministry since May 2018. | Provisional ATNs reply received from CGM &FA (NICS) Dt. 24.10.2024 |
| 2018-19 to 2020-21 – NIL | | | | | | |
| 2021-22 | | | | | | |
| National Informatics Centre Service Inc. (NICS) | 03 of 2021/ Para 6.1 Procurement of hardware/software items to the tune of ` 890.34 crore through Strategic Alliance | 29.11.2021 | 28.05.2022 | -- | | Provisional ATNs reply received from CGM &FA (NICS) Dt. 24.10.2024 Two COPU meeting have taken place during 2022 on the topic. COPU hearing was also held on 11.10.2022 |
| Ministry of Finance/Department of Financial Services | | | | | | |
| 2010-11 | | | | | | |

| | | | | | | |
|--|---|------------|------------|---------------|-----------------------------|---|
| The Oriental Insurance Company Limited | Report No. 9 of 2009/ Para 9.3.1 Short Collection of Premium in violation of IRDAI instructions | 05.08.2010 | 05.02.2011 | | Revised ATN Awaited | “Record is not available” as reported. |
| | Report No. 10 of 2010/Chapter 5 Health Service Insurance | 05.08.2010 | 05.02.2011 | . | Details are being collected | Vetted ATN sent to CoPU on 19.09.2023 |
| 2011-12 | | | | | | |
| General Insurance Corporation of India | Report No. 3 of 2011/Para No. 9.1 IT Audit “SAP Reinsurance Module | 25.08.2011 | 24.02.2012 | 22.03.2013 | Revised ATN Awaited | Vetted ATN sent to CoPU on 23.11.2023 |
| 2012-13 | | | | | | |
| New India Assurance Company Limited | Report No. 8 of 2012/Para No. 8.4 Investment in Equities | 04.09.2012 | 03.03.2013 | 16.09.2014 | Revised ATN Awaited | Vetted ATN sent to CoPU on 09.08.2018 |
| The Oriental Insurance Company Limited | Report No. 8 of 2012/ Para 8.5 Undue favor extended to M/s. Paramount Airways Private Limited in underwriting of credit insurance policies | 04.09.2012 | 04.03.2013 | February 2013 | Revised ATN Awaited | Vetted ATN sent to CoPU on 23.11.2023 |
| 2013-14 | | | | | | |
| SBI Cards and Payment Services Limited | Report No. 13 of 2013/Para 9.5 Avoidable loss due to short payment of Service Taxes | 08.08.2013 | 08.02.2014 | . | Details are being collected | |
| | Report No. 13 of 2013/ Para 9.6 Avoidable expenditure on expired cards | 08.08.2013 | 08.02.2014 | | Revised ATN Awaited | |
| The Oriental Insurance | Report No. 13 of 2013/Para 9.2 Avoidable loss in | 08.08.2013 | 08.02.2014 | | Details are being collected | Vetted ATN sent to CoPU |

| | | | | | | |
|--|--|------------|------------|-----------------------|-----------------------------|---|
| Company Limited | Group Health Insurance Scheme | | | | | on 22.05.2018 |
| 2014-15 | | | | | | |
| The Oriental Insurance Company Limited | Report No. 13 of 2014/ Para 9.1 IT Audit of Integrated Non-Life Insurance Application Software | 01.08.2014 | 02.02.2015 | | Revised ATN Awaited | Vetted ATN sent to CoPU on 17.12.2024 |
| 2015-16 | | | | | | |
| India Infrastructure Finance Company Limited | Report No. 21 of 2015/Para 7.1 Fund Management and Financing | 31.07.2015 | 31.01.2016 | 19.04.2016. | Revised ATN Awaited | ATN submitted to CoPU 08.05.2018 (Annexure I.) |
| 2016-17 | | | | | | |
| STCI Finance Limited | Report No. 15 of 2016 (Vol.I)/Para 7.3 Blocking of funds in bad loans | 08.08.2016 | 07.02.2017 | 07.04.2022 | Revised ATN Awaited | |
| 2017-18 | | | | | | |
| Canbank factors limited | Report. No. 9 of 2017/ Para 7.1 Thematic Para on "Non-Performing Assets | 05/04/2017 | 04/06/2017 | First ATN Awaited | First ATN Awaited | |
| IFCI Limited | Report No. 16 of 2017-18 Credit Risk Management in IFCI Limited | 21.07.2017 | 21.01.2018 | 13.04.2022 | Revised ATN Awaited | <u>Pending.</u> MoCA has been requested to furnish finally composite investigation report to DFS |
| 2018-19 | | | | | | |
| Cent Bank Home Finance Limited | Report No. 11 of 2018/ Para 5.1 Non-adherence to Credit Policy | 07.08.2018 | 07.02.2019 | 08.04.2022 | Revised ATN Awaited | |
| India Infrastructure Finance | Report No. 11 of 2018/Para 5.3 Doubtful recovery of dues | 07.08.2018 | 07.02.2019 | Details not available | Details are being collected | ATN submitted to CoPU 25.10.2024 |

| | | | | | | |
|-------------------------------------|--|------------|------------|------------|-----------------------------|---|
| Company Limited | | | | | | (Annexure II.) |
| | Report No. 11 of 2018/Para 5.4 Inconsistency in credit appraisal and non-compliance with RBI guidelines | 07.08.2018 | 07.02.2019 | | Details are being collected | ATN submitted to CoPU 20.01.2021 (Annexure III.) |
| 2019-20 | | | | | | |
| New India Assurance Company Limited | Report No. 18 of 2019/ Para No. 8.10.2 Non-achievement of MPS norms in listed CPSEs | 10.12.2019 | 09.06.2020 | 21.09.2020 | Revised ATN Awaiting | Letter sent to CAG on 06.09.2023 for dropping the para. Vetting comments received from C&AG on 26.10.2023 wherein C&AG has stated that para may be retained for further progress made by NIACL, in the compliance of MPS norms. |
| 2020-21 | | | | | | |
| IFCI Factors Limited | | 09.02.2021 | 09.08.2021 | 18.05.2022 | Revised ATN Awaiting | ATN submitted to CoPU 21.03.2024 (Annexure IV.) |

| | | | | | | |
|--|---|------------|------------|------------|---------------------|--|
| | Factoring and Loan Services | | | | | |
| National Insurance Company Limited | Report No. 18 of 2020/ Para 5.6 Failure to collect motor insurance premium from discontinued dealer outlets resulted in loss of Rs. 16.58 crore | 09.02.2021 | 09.08.2021 | 03.11.2021 | Revised ATN Awaited | Revised ATN sent to CAG on 12.12.2024 |
| United India Insurance Company Limited | | 09.02.2021 | 09.08.2021 | 04.08.2022 | Revised ATN Awaited | Vetted ATN sent to CoPU on 26.07.2023 |

| | | | | | | |
|--|---|------------|------------|----------------------|-------------------------|--|
| | | | | | | |
| SBI Global Factors Ltd | Report no.18 of 2020/ Para No. 5.8 Non-liquidation of factoring facility to a client despite clear signs of incipient sickness leading to non-recovery | 09.02.2021 | 08.08.2021 | 18.07.2022 | Revised ATN Awaited | |
| 2021-22 | | | | | | |
| IFCI Venture Capital Funds Limited | Report No. 14 of 2021/ Para 4.2 Non-recovery of dues from borrowers | 21.12.2021 | 21.06.2022 | 15.09.2022 | Revised ATN Awaited | <u>Pending.</u> IFCI vide email dated 29.08.2024 has provided partial response. |
| India Infrastructure Finance Company Limited | Report No. 14 of 2021/ Para 4.1 Doubtful recovery of loan and interest | 21.12.2021 | 21.06.2022 | First ATN awaited | First ATN awaited | ATN submitted to CoPU 07.06.2024 (Annexure V.) |
| New India Assurance Company Limited | Audit Report 14 of 2021/Para No. 4.4 Failure to obtain stop loss insurance cover resulted in loss of Rs.63.76 crore | 21.12.2021 | 20.06.2022 | 04.10.2022 | Revised ATN Awaited | Vetted ATN sent to CoPU on 19.02.2024 |
| | 14 of 2021/ Para 4.5 Short collection of premium – Rs. 14.61 crore | 21.12.2021 | 21.06.2022 | 07.10.2022 | Revised ATN awaited. | Vetted ATN sent to CoPU on 12.07.2023 |
| National Insurance | Report No. 14 of 2021/ Para 4.3 Non-recovery of | 21.12.2021 | 21.06.2022 | First ATN awaited | First ATN awaited | Vetted ATN sent to CoPU |

| | | | | | | |
|--|--|------------|------------|-------------------|---------------------|--|
| Company Limited | service tax from other insurers under reinsurance acceptances | | | | | on 05.06.2023 |
| The Oriental Insurance Company Limited | Report No. 14 of 2021/ Para 4.6 Short-collection of insurance premium | 21.12.2021 | 21.06.2022 | 19.10.2022 | Revised ATN Awaited | Vetted ATN sent to CoPU on 14.02.2024 |
| 2022-23 (upto December 2022) | | | | | | |
| General Insurance Corporation Limited | Report No. 33 of 2022/Para 4.1 Erosion of investments due to non-adherence to stop loss limit | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | ATN was sent to CAG on 09.07.2024. Further inputs have been sought from GIC for preparing revised ATN. |
| National Insurance Company Limited | Report No. 01 of 2022 Compliance Audit of Third-party administrators in health insurance business of Public Sector Insurance Companies. | 05.08.2022 | 04.02.2023 | First ATN awaited | First ATN awaited | First ATN was sent to CAG on 08.12.2023. Further inputs have been sought from PSGICs for preparing revised ATN. |
| | Report No. 33 of 2022/Para 4.2 Loss of input tax credit against Goods and Service Tax | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Vetted ATN sent to CoPU on 02.04.2024 |
| New India Assurance Company Limited | Report No. 33 of 2022/Para 4.3 Short charging of motor insurance premium | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Revised ATN sent to CAG on 04.11.2024 |
| | Report No. 01 of 2022 Compliance Audit of Third-party administrators in health insurance business of Public Sector Insurance Companies. | 05.08.2022 | 04.02.2023 | First ATN awaited | First ATN awaited | |

| | | | | | | |
|--|---|------------|------------|-------------------|---------------------|--|
| The Oriental Insurance Company Limited | Report No. 33 of 2022/Para 4.3 Short charging of motor insurance premium | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | |
| | Report No. 01 of 2022 Compliance Audit of Third party administrators in health insurance business of Public Sector Insurance Companies. | 05.08.2022 | 04.02.2023 | First ATN awaited | First ATN awaited | |
| United India Insurance Company Limited | 33 of 2022/ Para 4.4 Avoidable loss due to failure to exit from equity shares as per Investment Policy | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Vetted ATN sent to CoPU on 07.05.2024 |
| | Report No. 01 of 2022 Compliance Audit of Third-party administrators in health insurance business of Public Sector Insurance Companies. | 05.08.2022 | 04.02.2023 | First ATN awaited | First ATN awaited | |
| Ministry of Heavy Industries | | | | | | |
| 2010-11 to 2014-15 –NIL | | | | | | |
| 2015-16 | | | | | | |
| Hindustan Paper Corporation Limited | Report No.21/2015 / (Vol-II)Para 1.7 Idle investment | 31.07.2015 | 27.06.2016 | 23.06.2016 | Revised ATN Awaited | Para dropped as informed by OM dated 24.08.2023 |
| Sambhar Salts Limited | Report No. 21 of 2015 (Vol. II)/Para 1.8 Unfruitful investment in salt refinery | 31.07.2015 | 31.01.2016 | 23.05.2016 | Revised ATN Awaited | ATN reply on 08.08.2024 as Annexure I provided |
| 2016-17-NIL | | | | | | |
| 2017-18 | | | | | | |

| | | | | | | |
|---------------------------------------|---|------------|------------|------------|----------------------|--|
| Bharat Heavy Electricals Limited | PA Report 29 of 2017-18 Competitiveness of BHEL in Emerging Market | 08.08.2017 | 04.02.2018 | 15.06.2022 | Revised ATN Awaiting | |
| 2018-19- NIL | | | | | | |
| 2019-20 | | | | | | |
| Bharat Heavy Electricals Limited | Report No. 13 of 2019/Para 4.1 Undue benefit to employees towards Late Night Snacks Allowance | 25/11/2019 | 24/05/2020 | 08/06/2021 | Revised ATN Awaiting | |
| 2020-21 | | | | | | |
| Bharat Heavy Electricals Limited | Report 18 of 2020 /Para 6.1 Compliance on loss due to non-performance under a contract | 09.02.2021 | 08.08.2021 | 30.03.2022 | Revised ATN Awaiting | |
| Heavy Engineering Corporation Limited | Report No. 18 of 2020/ Para No.6.3 Land and Township Management (HEC) | 09-02-2021 | 09/08/2021 | 13-09-2022 | Revised ATN Awaiting | Matter is presently sub judiciary, High Court of Jharkhand |
| Tungbhadra steel products limited | Report. No. 18 of 2020/Para.6.4 Avoidable payment of income tax | 09/02/2021 | 08/08/2021 | 28/02/2022 | Revised ATN Awaiting | |
| 2021-22 | | | | | | |
| Bharat Heavy Electricals Limited | Report 14 of 2021/ Para 5.1 Avoidable loss of Rs.13.69 crore due to laxities in supply of ACEMU Traction Electrics Multiple Unit | 21.12.2021 | 19.06.2022 | 31.05.2022 | Revised ATN Awaiting | |
| | Report No. 14 of 2021/Para 5.2 Non-safeguarding of financial interest resulted in | 21/12/2021 | 20/06/2022 | 17/01/2022 | Revised ATN Awaiting | |

| | | | | | | |
|--|---|------------|------------|-------------------|--|--|
| | additional burden towards payment of safeguard duty | | | | | |
| Heavy Engineering Corporation Limited | Report No. 14 of 2021/ Para 5.3 Loss due to failure of Heavy Engineering Corporation Limited to ensure guaranteed availability of draglines ¹⁴ | 21-12-2021 | 21/6/2022 | 13-09-2022 | Revised ATN Awaited | ATN reply on 20.10.2023 as Annexure I provided |
| | Report No. 14 of 2021/ Para 5.4 Infructuous expenditure on technical audit-HEC | 21-12-2021 | 21/6/2022 | 13-09-2022 | Revised ATN Awaited | ATN reply on 20.10.2023 as Annexure I provided |
| Ministry of Home Affairs | | | | | | |
| 2018-19 | | | | | | |
| DNH Power Distribution Corporation Limited | Report No.3 of 2018/ Para.4.1 Purchase and Sale of Power by DNH Power Distribution Corporation Limited. | 05.04.2018 | 04.10.2018 | 26.10.2018 | Vetting comments on the Management's ATN dated 27.11.2019 were sent to MAB-IV's Mumbai branch office. Further action on the ATN is not traceable due to non-availability of records. | ATN reply awaited |
| Ministry of Housing & Urban Affairs | | | | | | |
| 2010-11 to 2019-20 – NIL | | | | | | |
| 2020-21 | | | | | | |
| National Building construction Corporation | Report no. 18 of 2020/ Para 7.1 Unauthorised payment to employees | 09.02.2021 | 08.08.2021 | 02.08.2022 | Revised ATN Awaited | Provisional ATN reply from CPSE received 15.05.2024 |
| 2021-22 | | | | | | |
| Delhi Metro Rail Corporation | Report No. 11 of 2021 Performance Audit on "Implementation | 02.12.2021 | 01.06.2022 | First ATN Awaited | First ATN Awaited | |

| | | | | | | |
|--|--|------------|------------|-------------------|---------------------|--|
| | of Phase-III, Delhi Mass Rapid Transit System” | | | | | |
| 2022-23 (Upto December 2022) | | | | | | |
| Chennai Metro Rail Limited | 33 of 2022/ Para 6.1 Avoidable payment of compensation charges - Chennai Metro Rail Limited | 21-12-2022 | 20-06-2023 | First ATN awaited | First ATN awaited | |
| Maharashtra Metro Rail Corporation Limited | Report No. 34 of 2022 Performance Audit on implementation of Nagpur metro rail project by Maharashtra Metro Rail Corporation Limited | 21.12.2022 | 20.06.2023 | First ATN Awaited | First ATN Awaited | |
| Ministry of Mines | | | | | | |
| 2010-11 | | | | | | |
| Bharat Gold Mines Limited | Report. No. 9 of 2009/Para 12.1 Inept handling of estate | 05/08/2010 | 04/02/2010 | 01/04/2014 | Revised ATN Awaited | ATN reply vetted by C&AG and observations incorporated in ATN |
| 2011-12- NIL | | | | | | |
| 2012-13 | | | | | | |
| National Aluminium Company Limited | Report No.8 of 2012/ Para 10.2 Avoidable loss due to continuation of uneconomical operation of Special Grade Alumina plant | 04.08.2012 | 03.03.2013 | 04.08.2013 | Revised ATN Awaited | Revised ATN avoidable loss due to continuation |
| | Report No.8 of 2012/Para 10.1 Second Phase Capacity Expansion | 04.09.2012 | 03.03.2013 | 08.04.2013 | Revised ATN Awaited | |
| 2013-14- NIL | | | | | | |

| 2014-15 | | | | | | |
|------------------------------------|---|------------|------------|-------------------|--|--|
| National Aluminium Company Limited | Report No.13 of 2013/ Para 13.1 Irregular payment towards encashment of Half Pay Leave/Sick Leave/Earned Leave as well as employers share of EPF contribution on leave. | 01.08.2014 | 28.01.2015 | 13.07.2018 | Revised ATN Awaited | Revised ATN on irregular payment |
| 2015-16 to 2017-18 – NIL | | | | | | |
| 2018-19 | | | | | | |
| Hindustan Copper Limited | Report No. 11 of 2018/ Para 8.1 Avoidable expenditure due to deficient contract clause | 07.08.2018 | 03.02.2019 | 15.03.2019 | Revised ATN Awaited | ATN reply vetted by C&AG and observations incorporated in ATN |
| 2019-20 | | | | | | |
| National Aluminium Company Limited | Report No.6 of 2019 PA on Operational Performance and Productivity of the Refinery and Smelter Plants of NALCO | 17.07.2019 | 13.01.2020 | 18.09.2020 | Revised ATN Awaited | Action taken by the management |
| 2020-21- NIL | | | | | | |
| 2021-22 | | | | | | |
| Hindustan Copper Limited | Report No. 14 of 2021/Para 6.1 Unfruitful expenditure towards construction of Copper Ore Tailings Beneficiation Plant | 21.12.2021 | 19.06.2022 | First ATN Awaited | ATN sent to CAG on 14.07.2023 with a request to drop the audit para. | Reply awaited from CAG |
| National Aluminium Company Limited | Report No. 14 of 2021/Para 6.2 Avoidable expenditure towards stamp duty and | 21.12.2021 | 19.06.2022 | First ATN Awaited | First ATN Awaited | Action taken by NALCO |

| | | | | | | |
|---|---|------------|------------|------------------------------|---------------------------------|--|
| | registration fee for Mining Lease. | | | | | |
| Ministry of Minority Affairs | | | | | | |
| 2010-11 to 2011-12 –NIL | | | | | | |
| 2012-13 | | | | | | |
| National Minority Development & Finance Corporation | Report No. 8 of 2012/ Para 9.4 Fund management in Government Companies incorporated U/s 25 of Companies Act ,1956 | 04-09-2012 | 03.03.2012 | 20-05-2014 | Revised ATN Awaited | Provisional ATN reply from CPSE received 16.05.2024 |
| 2013-14 to 2021-22 –NIL | | | | | | |
| Ministry of New and Renewable Energy | | | | | | |
| 2010-11 to 2019-20 –NIL | | | | | | |
| 2020-21 | | | | | | |
| Karnataka Solar Power Development Corporation Limited | Report No. 6 of 2020/ Para 13.1 Non availing of CENVAT credit in time on inputs/capital goods procured | 23.09.2020 | 22.03.2021 | First ATN yet to be received | Reply sent to CAG on 04.06.2021 | With a Request of deletion of Para from account of MNRE as KSPDCL is joint venture formed by KREDL working under Energy Department of Karnataka Govt. |
| | Report No. 6 of 2020/Para 13.2 - Payment of tax deducted at source (TDS) on behalf of land owners. | 23.09.2020 | 22.03.2021 | First ATN yet to be received | Reply sent to CAG on 15.06.2021 | With a Request of deletion of Para from account of MNRE as KSPDCL is joint venture formed by KREDL working under Energy Department |

| | | | | | | |
|--|---|------------|------------|--------------|---------------------|---|
| | | | | | | of Karnataka Govt. |
| 2021-22- NIL | | | | | | |
| Ministry of Petroleum and Natural Gas | | | | | | |
| 2010-11 | | | | | | |
| Oil and Natural Gas Corporation | Report No 3 of 2010/ Para 14.1 Payment of perquisite tax for providing housing accommodations to the employees' ultra-virus the power of the Board-HPCL & ONGC | 23.08.2011 | 22.02.2012 | 13.04.2012 | Revised ATN Awaited | No Para in Report No 03 of 2010 |
| 2011-12 | | | | | | |
| Indian Oil Corporation Limited | Report No.3/2011/Para 12.4 Early payment of Running Account bills before due date – Loss of interest/IOCL, by releasing 'On account' payments earlier than the due date to the contractors of lumpsum turnkey contracts, incurred a loss of Rs. 5.37 crore | 23.08.2011 | 22.02.2012 | Not received | ATN Awaited | |
| Oil India Limited | Report No 3 of 2011/ Para 14.1 Non-recovery of perquisite tax (Oil India Limited (OIL) -Rs. 29.11 crore) | 25.08.2011 | 25.02.2012 | 15.05.2012 | Revised ATN Awaited | 1st ATN - 13.04.2012 2nd ATN- 27.08.2012 3rd ATN - 19.01.2017 |
| 2012-13- NIL | | | | | | |
| 2013-14 | | | | | | |

| | | | | | | |
|---|---|------------|------------|------------|--|--|
| Hindustan Petroleum Corporation Limited | Report No. 13 of 2013/ Para 12.1 Irregular payment towards encashment Half Pay Leave and Sick Leave | 08/08/2013 | 07/02/2014 | 01/03/2017 | Revised ATN Awaited | ATN sent to C&AG on 27.01.2017. C&AG returned the ATN for compliance. Matter is under examination for sending revised ATN. |
| Mangalore Refinery and Petrochemicals Limited | 13 of 2013-14/ Para 12.1 Irregular payment towards encashment of HPL and sick leave | 08-08-2013 | 08-02-2014 | 27.05.2014 | Revised ATN awaited. | Last ATN sent to C&AG on 29/08/2018 reply from C&AG is pending. Pending with C&AG |
| Oil and Natural Gas Corporation | Report No 3 of 2012/ Para 10.8 Loss due to award of contract to an incompetent party based on forged documents- | 08.08.2013 | 07.02.2014 | 13.11.2014 | Remarks sent to Ministry on 01.07.19. Case is sub judice | 1 st ATN sent to C&AG on 18.01.2012. Matter is sub judice |
| | Report No 3 of 2012/ Para 10.9 Non receipt of credit and loss of interest due to delay in installation of interest due to delay in installation of ABT meters | 08.08.2013 | 07.02.2012 | 18.01.2014 | Remarks sent to Ministry on 17.09.20. Case is sub judice | 1 st ATN sent to C&AG on 19.01.2012. Matter is sub judice |
| 2014-15 | | | | | | |
| Bharat Petroleum Corporation Limited | Report No.21 of 2015/ Para 8.1 Irregular payment towards encashment of Half Pay Leave/Earned Leave/Sick Leave as well as employer's share of EPF | 30.07.2015 | 01.01.2016 | 14.02.2017 | Revised ATN Awaited | C&AG returned the ATN for compliance. Matter is under examination for sending revised ATN. |

| | | | | | | |
|---|--|------------|------------|------------|---------------------|---|
| | contribution on leave encashment | | | | | |
| 2015-16 | | | | | | |
| Hindustan Petroleum Corporation Limited | Report No.21 of 2015/Para 8.1 Irregular payment towards encashment of Half Pay Leave/Earned Leave/Sick Leave as well as employer's share of EPF contribution on leave encashment | 30.07.2015 | 01.01.2016 | 14.02.2017 | Revised ATN Awaited | C&AG returned the ATN for compliance. Matter is under examination for sending revised ATN. |
| Oil India Limited | PA Report No. 42 of 2015 Performance Audit on Hydrocarbon Exploration Efforts of Oil India Limited, Union Government, Ministry of Petroleum and Natural Gas | 09.12.2015 | 09.06.2015 | 03.03.2020 | Revised ATN Awaited | Last ATN on vetting remarks of C&AG dated 17.06.2022 sent to C&AG on 06.06.2023. No further remarks received from C&AG. Pending with C&AG. |
| 2016-17 | | | | | | |
| Bharat Petroleum Corporation Limited | Report No. 15 of 2016 (Vol-II)/ Para 1.1 Extension of credit facility to a defaulter company without security led to non-recovery of sales revenues amounting to Rs. 23.50 crore | | | | Revised ATN Awaited | Revised ATN sent on 04.09.2019 which was returned by C&AG matter is sub judice. |
| Indian Oil Corporation Limited | Report No.15 of 2016 (Vol II)/Para 1.6 Undue benefit extended to the executives in the form of shift allowance | 08.08.2016 | 04.02.2017 | | Revised ATN Awaited | C&AG returned the ATN for compliance. Matter is under examination for sending revised ATN. |

| | | | | | | |
|---|--|------------|------------|------------|---------------------|---|
| Oil and Natural Gas Corporation | Report No. 15 of 2016/ Para 1.7 Delay in appraisal and non-monetization of the discoveries in KG DWN 98/2 block | 05.08.2016 | 04.02.2014 | | Revised ATN Awaited | ATN sent to C&AG on 31.12.2020 vetting remarks is awaited from C&AG. Pending with C&AG |
| | Report No15 of 2016 Para 1.8 Non-achievement of objective of enquiring Coal Bed Methane Blocks | 05.08.2016 | 04.02.2017 | 08.05.2017 | Revised ATN Awaited | ATN sent to C&AG on 18.02.2020 vetting remarks is awaited from C&AG. Pending with C&AG |
| 2017-18 | | | | | | |
| Bharat Petroleum Corporation Limited | Report No9/2017/Para 18.2 Undue benefit extended to the executives in the form of shift allowance | 05.04.2017 | 04.10.2017 | 25.09.2017 | Revised ATN Awaited | 1 st ATN sent to C&AG vide letter dated 18.09.2017. BPCL kept payment of shift allowance on hold w.e.f.01.12.2018. Matter is under examination for sending revised ATN |
| Hindustan Petroleum Corporation Limited | Report No.9 of 2017/Para 10.3 Additional burden on RGGLV consumers due to incorrect declaration of Retail Selling Price of LPG | 05.04.2017 | 02.10.2017 | 28.12.2020 | Revised ATN Awaited | Vetting remarks received from C&AG vide letter dated 18.02.2021. <u>Para has been settled.</u> |
| | Report No. 9 of 2017/Para18.2 Undue benefit extended to the executives in the form of shift allowance | 05.04.2017 | 04.10.2017 | 25.09.2017 | Revised ATN Awaited | 1 st ATN sent to C&AG vide letter dated 18.09.2017. HPCL has kept payment of |

| | | | | | | |
|---|--|------------|------------|------------|---------------------|--|
| | | | | | | shift allowance on hold w.e.f.01.12.2018. Matter is under examination for sending revised ATN. |
| Mangalore Refinery and Petrochemicals Limited | PA Report No. 33 of 2017 Performance Audit on Implementation of Phase 3 project in MRPL | 02-08-2017 | 02-02-2018 | 02.11.2018 | Revised ATN awaited | ATN sent to C&AG on 02.11.2018 vetting remarks is awaited from C&AG. Pending with C&AG |
| Oil and Natural Gas Corporation | Report No 9 of 2017/ Para 10.7 Supply of gas without security deposit resulted in non-recovery from customers | 05.04.2017 | 04.10.2017 | | Revised ATN awaited | 5 ATN - 27.01.2020 vetting remark received from C&AG. Matter is under examination. <u>Para Unsettled</u> |
| | Report No.15 of 2017/ Para 10.9 Failure to obtain the share of cost of Immediate Support Vessels purchased by ONGC for security of offshore assets from private Exploration & Production | 05.04.2017 | 04.10.2017 | | Revised ATN Awaited | <u>Para Unsettled.</u> Reply received from ONGC on 11.02.2022 is under examination |
| 2018-19 | | | | | | |
| Balmer Lawrie Co. Ltd | Report No.11 of 2018 /Para.9.1 Inadequate due diligence resulting in non-recovery of dues | 07.08.2018 | 03.02.2019 | | Revised ATN Awaited | 1 st ATN - 12.12.2018 2 nd ATN - 25.06.2019 Matter is sub judice <u>Para Unsettled</u> |

| | | | | | | |
|---|--|------------|------------|------------|---------------------|--|
| Bharat Petroleum Corporation Limited | Report No 11 of 2018/Para 9.2 Irregular payment to employees in contravention of DPE Guidelines | 07.08.2018 | 06.02.2019 | 21.01.2019 | Revised ATN Awaited | Received ATN sent on 05.01.2022 vetting remark is awaited from C&AG |
| Indian Oil Corporation Limited | Report No.11 of 2018-19/Para 9.8 Irregular payment to the executives in the form of Project Allowance | 07.08.2018 | 03.02.2019 | | Revised ATN Awaited | Matter is under examination for sending revised ATN. <u>Para Unsettled.</u> |
| Oil and Natural Gas Corporation | Report No.11 of 2018/ Para 9.11 Failure to recover the pending cash calls and loss of interest thereon | 07.08.2018 | 06.02.2019 | 14.12.2018 | Revised ATN Awaited | ATN sent to C&AG on 27.01.2020 vetting remarks is awaited from C&AG. <u>Para Unsettled</u> |
| 2019-20 | | | | | | |
| Bharat Petroleum Corporation Limited | Report No 13 of 2019/Para 6.1 Irregular expenditure on employees under long service award scheme in contravention of Ministry's guidelines | 25.11.2019 | 24.05.2020 | 16.12.2020 | Revised ATN Awaited | Matter is under examination for sending revised ATN <u>Para Unsettled</u> |
| Hindustan Petroleum Corporation Limited | Report No. 13 of 2019/ Para 6.3 Additional expenditure due to non-utilisation of pipeline in economical manner | 25/11/2019 | 24/05/2020 | 15/05/2020 | Revised ATN Awaited | ATN was sent to C&AG is still awaited <u>Para Unsettled</u> |
| Indian Oil Corporation Limited | Report No 13 of 2019/Para 6.1 Irregular expenditure on employees under long service award | 25.11.2019 | 24.05.2020 | 16.12.2020 | Revised ATN Awaited | Matter is under examination for sending revised ATN |

| | | | | | | |
|---------------------------------------|---|------------|------------|---------------------|---------------------|---|
| | scheme in contravention of Ministry's guidelines | | | | | <u>Para Unsettled</u> |
| | Report No.13 of 2019/Para 6.5 Unjust burden of avoidable entry tax on the consumer | 25.11.2019 | 23.05.2020 | 22.09.2020 | Revised ATN Awaited | No correspondence received from C&AG on 31/03/2023 |
| Numaligarh Refinery Limited | Report No.13 of 2019 /Para 6.8 Undue benefit to the executive in the form of running and maintenance expenses of vehicles | 25.11.2019 | 23.05.2020 | 18.06.2020 | Revised ATN Awaited | Vetting remarks is awaited from C&AG. <u>Para Unsettled</u> |
| Oil and Natural Gas Corporation | Report No.7 of 2019 PA on Marine Logistics Operations | 17.07.2019 | 16.01.2020 | 09.10.2020 | Revised ATN Awaited | <u>Para Dropped.</u> Finaly copy's sent to CoPU on 11.08.2023 |
| | Report No.13 of 2019/ Para 6.10 Avoidable payment of equipment standby rental | 25.11.2019 | 24.05.2020 | Revised ATN Awaited | Revised ATN Awaited | ATN sent to C&AG on 20.03.2020. Vetting remark is awaited. <u>Para Unsettled</u> |
| 2020-21 | | | | | | |
| Brahmaputra Cracker & Polymer Limited | Report No.18 of 2020 /Para 9.1 Irregular payment of Performance Related Pay | 09.02.2021 | 08.08.2021 | 28.11.2022 | Revised ATN Awaited | 1st ATN - 14.11.2021 2nd ATN - 28.06.2023 File is current under examination. <u>Para Unsettled</u> |
| Oil and Natural Gas Corporation | Report No.13 of 2021/ Para 9.2 Follow up IT Audit of the Financial and Controlling | 09.02.2021 | 08.08.2021 | Revised ATN Awaited | Revised ATN Awaited | Vetting remark awaited from C&AG <u>Para Unsettled</u> |

| | | | | | | |
|-------------------------------------|---|------------|------------|------------|----------------------|--|
| | (FICO) modules - ONGC | | | | | |
| 2021-22 | | | | | | |
| Indian Oil Corporation Limited | Report No.14 of 2021/Para 2.2 Non-adherence to statutory requirement of pollution clearance resulted in infructuous expenditure | 21.12.2021 | 19.06.2022 | 21.11.2022 | Revised ATN Awaiting | File is under approval for fresh ATN to C&AG. <u>Para Unsettled</u> |
| Numaligarh Refinery Limited | Report No.14 of 2021/Para 2.3 Idle investment towards installation of Naph Splitter Unit | 21.12.2021 | 19.06.2022 | 14.06.2022 | Revised ATN Awaiting | Vetting remarks received from C&AG vide letter Dt. 21.06.2023. Reply from NRL awaited. <u>Para Unsettled</u> |
| Oil and Natural Gas Corporation | Report No.14 of 2021/ Para 2.6 Avoidable extra expenditure of Rs. 21.56 crore due to delay in procurement of casing pipes | 21.12.2021 | 20.06.2022 | 23.08.2022 | Revised ATN Awaiting | <u>Para Dropped.</u> Final copies sent to CoPU on 25.08.2023. |
| | Report No.14 of 2021/ Para 2.4 Loss due to flaring of high-pressure gas | 21.12.2021 | 20.06.2022 | 17.10.2022 | Revised ATN Awaiting | 1st ATN - 17.10.2022 2nd ATN - 29.03.2023 Vetting remarks received from C&AG and forwarded to ONGC. |
| ONGCVidesh Limited | Report 14 of 2021 /Para 2.10 Undue benefit extended to private parties by awarding work in violation of CVC guidelines | 21-12-2021 | 19-06-2022 | 15-11-2022 | Revised ATN Awaiting | 1st ATN - 15.11.2022 2nd ATN - 27.06.2023 Vetting remarks awaited from C&AG. |
| 2022-23 (upto December 2022) | | | | | | |

| | | | | | | |
|---|--|------------|------------|-------------------|-------------------|---|
| Bharat Petroleum Corporation Limited | Report No. 33 of 2022/Para 2.1 Avoidable expenditure of Rs. 16.93 crore due to delay in renewal of lease | 21.12.2022 | 19.06.2023 | First ATN Awaited | First ATN Awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| | Report No. 13 of 2022 PA on supply logistics operations of MS, HSD & LPG in oil marketing companies | 22.12.2022 | 21.06.2023 | First ATN Awaited | First ATN Awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| Chennai Petroleum Corporation Limited | Report No.33 of 2022/ Para 2.2 Irregular payment to employees in contravention of DPE guidelines | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| GAIL (India) Limited | Report No. 33 of 2022/ Para 2.3 Undue benefit to the executives in the form of payment of running and maintenance expenses of vehicles | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| Hindustan Petroleum Corporation Limited | Report No. 13 of 2022 PA on supply logistics operations of MS, HSD & LPG in oil marketing companies | 22.12.2022 | 21.06.2023 | First ATN awaited | ATN Awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| | Report No. 33 of 2022/ Para 2.5 Infructuous expenditure on creation of propylene handling facilities | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Pending for submission of ATN to C&AG. Para <u>Unsettled</u> |
| | Report No. 33 of 2022/ Para 2.6 Opportunity forgone to conserve energy | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Matter is under examination for sending ATN. para <u>Unsettled</u> |
| HPCL Bio fuels limited | Report No. 33 of 2022/ Para 2.4 | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | 1st ATN - 14.07.2023 |

| | | | | | | |
|---------------------------------|---|------------|------------|-------------------|-------------------|---|
| | Loss due to non-realisation of export subsidy | | | | | vetting remarks from C&AG awaited. <u>Para Unsettled</u> |
| Oil India Limited | Report No. 33 of 2022/ Para 2.9 Imprudent decision making in finalisation of tender for sale of condensate resulted in short realisation of revenue | 21.12.2022 | 21.06.2023 | First ATN Awaited | First ATN Awaited | 1st ATN - 19.04.2023 vetting remarks received from C&AG The same forwarded to OIL for comments. |
| Indian Oil Corporation Limited | Report No. 13 of 2022 PA on supply logistics operations of MS, HSD & LPG in oil marketing companies. | 22.12.2022 | 21.06.2023 | First ATN awaited | First ATN Awaited | Pending for submission of ATN to C&AG. |
| | Report No. 33 of 2022/ Para 2.3 Undue benefit to the executives in the form of payment of running and maintenance expenses of vehicles | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Matter is under examination for sending ATN. |
| | Report No. 33 of 2022/ Para 2.7 Infructuous expenditure of Rs. 145 crore due to participation in a low hydrocarbon and risky exploration & production block | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Matter is under examination for sending ATN. |
| Oil and Natural Gas Corporation | Report No. 33 of 2022/ Para 2.3 Undue benefit to the executives in the form of payment of running and maintenance expenses of vehicles | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | New para received on 09.02.2023 file is submitted for approval of competent authority. |

| | | | | | | |
|-------------------------------|---|------------|------------|-------------------|---------------------|---|
| | Report No. 33 of 2022/ Para 2.8 Avoidable expenditure on unviable NELP blocks after their relinquishment | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | New para received on 09.02.2023 file is submitted for approval of competent authority. |
| ONGC Videsh Limited | Report No. 33 of 2022/ Para 2.3 Undue benefit to the executives in the form of payment of running and maintenance expenses of vehicles | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | ATN sent to C&AG on 28.06.2023. pending with C&AG. |
| Ministry of Power | | | | | | |
| 2010-11 to 2013-14-NIL | | | | | | |
| 2014-15 | | | | | | |
| THDC India Limited | Report No. 13 of 2014/ Para 13.1 Irregular payment towards employer's share of EPF Contribution on leave encashment | 01.08.2014 | 28.01.2015 | 10.11.2022 | Revised ATN Awaited | Settled on 07.02.2023 <u>Para Settled</u> |
| 2015-16 | | | | | | |
| Damodar Valley Corporation | Report No. 22/2015 PA Capacity expansion in respect of Power Generation in DVC | 06.08.2015 | 02.02.2016 | 05.08.2016 | Revised ATN Awaited | <u>Para Settled</u> |
| 2016-17- NIL | | | | | | |
| 2017-18 | | | | | | |
| Damodar Valley Corporation | Report No. 9 of 2017/Para 11.3 Water Resource Management | 05.04.2017 | 02.10.2017 | 27.09.2017 | Revised ATN Awaited | <u>Para Settled</u> |
| 2018-19 | | | | | | |

| | | | | | | |
|---|---|------------|------------|------------|----------------------|--|
| NTPC-SAIL Power Company Limited | Report No. 11 of 2018/ Para 10.2 Extra expenditure on water by NSPCL, Bhilai | 07-08-2018 | 07/02/2019 | 14-08-2019 | Revised ATN Awaiting | Settled on 16.04.2024 <u>Para Settled</u> |
| 2019-20 | | | | | | |
| Damodar Valley Corporation | Report No.13 of 2019/ Para 7.2 Imprudent decision to implement RTPS-II | 25.11.2019 | 25.05.2020 | 03.11.2020 | Revised ATN Awaiting | Settled on 11.04.2022 <u>Para Settled</u> |
| | Report No.13 of 2019/ Para 7.3 Avoidable loss due to non-recovery of fixed charges | 25.11.2019 | 25.05.2020 | 03.08.2021 | Revised ATN Awaiting | Settled on 26.10.2022 <u>Para Settled</u> |
| | Report No.13 of 2019/ Para 7.4 Imprudent decision to relocate Research and Development Centre led to idling of high end equipment | 25.11.2019 | 25.05.2020 | 03.08.2021 | Revised ATN Awaiting | Settled on 30.05.2023 <u>Para Settled</u> |
| | Report No.13 of 2019/ Para 7.1 Marketing of Power | 25.11.2019 | 25.05.2020 | 08.03.2021 | Revised ATN Awaiting | Settled on 26.10.2022 <u>Para Settled</u> |
| NTPC-SAIL Power Company Limited (NSPCL) | Report No. 13 of 2019/ Para 7.6 Irregular payment to executives in contravention of DPE guidelines | 25-11-2019 | 25/05/2020 | 07-04-2021 | Revised ATN Awaiting | <u>Para Unsettled</u> |
| Power Finance Corporation Limited | Report 13 of 2019/ Para 7.8 Irregular payment of the allowances and perks beyond admissible ceiling | 25.11.2019 | 23.05.2020 | 15.03.2021 | Revised ATN Awaiting | <u>Para Unsettled</u> |
| REC Limited | Report 13 of 2019/Para 7.8 Irregular payment of the allowances | 25.11.2019 | 23.05.2019 | 26.08.2020 | Revised ATN Awaiting | <u>Para Unsettled</u> |

| | | | | | | |
|---|---|------------|------------|-------------------|---|---|
| | and perks beyond admissible ceiling | | | | | |
| THDC India Limited | Report 13 of 2019/ Para 7.9 Irregular Payment of Pre requisites beyond the ceiling limit fixed by the DPE | 25.11.2019 | 23.05.2020 | 23.12.2021 | Revised ATN Awaited | <u>Para Unsettled</u> |
| 2020-21 | | | | | | |
| NTPC-SAIL Power Company Limited (NSPCL) | Report No. 18 of 2020/ Para 10.2 Undue favour by NSPCL in award of contracts on nomination basis | 09-02-2021 | 09/08/2021 | 24-11-2021 | Revised ATN Awaited | <u>Settled on 17.11.2023</u> <u>Para Settled</u> |
| Power Grid Corporation of India Limited | PA Report 9 of 2020 Performance Audit on Planning and Implementation of Transmission projects by Power Grid Corporation of India Limited | 18.09.2020 | 17.03.2021 | 08.03.2021 | Ministry of Power comment - Agreed with Reply – With Request that Para may be dropped/settle sent to CAG on 09.05.2023 | <u>Para Settled</u> |
| 2021-22 | | | | | | |
| NHPC Limited | Report 14 of 2021/ Para 3.1 Undue benefit to the contractor - NHPC Limited | 21.12.2021 | 19.06.2022 | 02.09.2022 | Revised ATN Awaited | <u>Settled on 29.02.2024</u> <u>Para Settled</u> |
| 2022-23 (Upto December 2022) | | | | | | |
| Damodar Valley Corporation | Report No.33 of 2022/Para 3.1 Loss due to non-compliance to statutory requirement | 22.12.2022 | 19.06.2023 | First ATN Awaited | First ATN Awaited | <u>Settled on 16.01.2024</u> <u>Para Settled</u> |
| | Report No.9 of 2022/ Para 2.1 Fuel Management in DVC | 2.08.2022 | 1.02.2022 | 02.09.2022 | Revised ATN Awaited | <u>Para Unsettled</u> |

| | | | | | | |
|--|---|------------|------------|-------------------|---|---|
| Kanti Bijlee Utpadam Nigam Limited | Report No. 9 of 2022/ Para 1.1 Operational performance of Kanti Bijlee Utpadam Nigam Limited | 2.08.2022 | 1.02.2022 | 07.09.2022 | Revised ATN Awaited | Settled on 16.01.2024 <u>Para Settled</u> |
| Nabinagar Power Generating Company Limited | Report No.33 of 2022/Para 3.2 Avoidable expenditure of Rs. 85.35 crore | 22.12.2022 | 19.06.2023 | First ATN Awaited | First ATN Awaited | <u>Para Unsettled</u> |
| Power Grid Corporation of India Limited | CA Report 9 of 2022 Srinagar Leh Transmission Limited | 2.08.2022 | 1.02.2022 | 28.10.2022 | Reply sent to CAG on 30.05.2023 to settle of Audit para | <u>Para Unsettled</u> |
| NHPC Limited | Report No. 33 of 2022/Para 3.3 Loss of Rs.13.09 crore by NHPC | 22.12.2022 | 19.06.2023 | First ATN Awaited | First ATN Awaited | Settled on 29.01.2024 <u>Para Settled</u> |
| | Report No. 33 of 2022/Para 3.4 Infructuous expenditure on gas conversion | 22.12.2022 | 19.06.2023 | First ATN Awaited | First ATN Awaited | |
| Ministry of Railways | | | | | | |
| 2022-23 | | | | | | |
| Container Corporation of India Ltd. | Report No. 22 of 2021/ Para 3.18 Imprudent decision of opting for Freight Advance Scheme resulted into loss of interest | 5-4-2022 | 04.10.2022 | 13-7-2022 | Further Audit Comment on sent on 02/11/22 | Finalised on 25.08.2023. <u>Para Settled</u> |
| | Report No. 22 of 2021/ Para 3.19 Unauthorised payment of additional increments to employees | 5-4-2022 | 04.10.2022 | Not received | Not received from Ministry | Finalised on 24.08.2023. <u>Para Settled</u> |
| Rail Vikas Nigam Ltd. | Report No. 22 of 2021/ Para 3.20 Avoidable expenditure in violation of Department of Public Enterprises guidelines | 5-4-2022 | 04.10.2022 | Not received | Not received from Ministry | Finalised on 28.06.2023. <u>Para Settled</u> |

| | | | | | | |
|--|--|------------|------------|------------|---|--|
| RITES Ltd. | Report No. 22 of 2021/Para 3.22 Irregular payment of allowances | 5-4-2022 | 04.10.2022 | 3-8-2022 | Pending with Zonal Railway Audit Office | Finalised on 23.02.2023. Para Settled |
| Ministry of Road Transport and Highways | | | | | | |
| 2010-11 to 2015-16 –NIL | | | | | | |
| 2016-17 | | | | | | |
| National Highways Authority of India | Report No. 15 of 2016/ Para 2.1 Undue benefit to the concessionaire (PIU-Begusarari) | 08-08-2016 | 08/02/2017 | 21-11-2017 | Action Pending with NHAI (Arbitration case) | Action Pending with NHAI (Arbitration case) |
| | Report No. 15 of 2016/ Para 2.2 Undue benefit of Rs.47.05 crore extended by NHAI to the concessionaire relating to Hazaribagh-Ranchi section of NH 33 | 08-08-2016 | 08/02/2017 | 08-08-2017 | Dropped on 6.10.2017 no action required | Dropped |
| | Report No. 15 of 2016 / Para 2.3 Undue benefit to the concessionaire (PIU-Darbhanga) | 08-08-2016 | 08/02/2017 | 19-12-2017 | Dropped on 31.10.2022 no action required | Dropped |
| 2017-18 | | | | | | |
| National Highways Authority of India | Report No. 9 of 2017/Para 12.1 Undue benefit to the concessionaire resulted in accumulation of dues | 05/04/2017 | 04/06/2017 | 27/12/2017 | Action pending with NHAI | Action pending with NHAI |
| 2018-19 | | | | | | |
| National Highways Authority of India | ReportNo.11/2018 /Para 11.4 Excess payment of bonus to Concessionaire | 07.08.2018 | 03.02.2019 | 21.03.2022 | Reply sent to CAG on 18.06.2023 | CAG reply awaited |
| | Report No. 11 of 2018/Para 11.5 Loss of interest on toll revenue due to delay in delinking of road stretch | 07/08/2018 | 06/02/2019 | 19/10/2020 | Reply sent to CAG on 03.02.2022 | CAG reply awaited |

| | | | | | | |
|--------------------------------------|---|------------|------------|------------|---|--|
| | Report No. 11 of 2018/ Para 11.6 Non recovery of damage claims of Rs.24.74 crore from the concessionaire of Patna-Bakhtiyar BOT (Toll) Project | 07-08-2018 | 07/02/2019 | 30-11-2021 | Dropped on 17.03.22 | <u>Dropped</u> |
| 2019-20 | | | | | | |
| National Highways Authority of India | Report No. 13 of 2019/Para 8.1 Extending undue benefit to the concessionaire in fixing the appointed date resulted in a loss of Rs. 93.78 crore to NHAI for Jammu-Udhampur Project. | 25.11.2019 | 23.05.2020 | 24.05.2021 | Dropped on 27.06.2023 | <u>Dropped</u> |
| | Report No. 13 of 2019/ Para 8.3 Undue financial benefit to the concessionaire on account of payment of early completion bonus amounting to Rs.14.08 cr. By NHAI, Begusarai | 25-11-2019 | 25/05/2019 | 03-11-2021 | Reply sent to CAG 27/06/2023 | CAG reply awaited |
| 2020-21 | | | | | | |
| National Highways Authority of India | Report No. 18 of 2020/ Para 11.1 Improper contract management by National Highways Authority of India (Kappalur, TNSC) | 07-02-2021 | 07-08-2021 | 07-02-2022 | Reply sent to CAG on 7.2.2023 | CAG reply awaited |
| | Report No. 18 of 2020/Para 11.2 Undue Benefit of Rs. 14.53 crores to contractors by providing advance at lower rates (6-lane Eastern | 09.02.2021 | 08.08.2021 | 16.06.2021 | Dropped on 27.6.2023 no action required | Dropped on 27.6.2023 no action required |

| | | | | | | |
|--------------------------------------|--|------------|------------|-------------------|-------------------------------|-------------------------------------|
| | Peripheral Express. | | | | | |
| | Report No. 18 of 2020/Para 11.4 Short remittance of additional concession fee | 09.02.2021 | 08.08.2021 | 03.02.2022 | Reply sent to CAG on 04.02.22 | CAG reply awaited |
| 2021-22 | | | | | | |
| National Highways Authority of India | Report No. 14 of 2021/Para 10.1 Retention of extraneous clause in Concession Agreements of four laning BOT (Toll) Projects. | 21.12.2021 | 20.06.2022 | 31.05.2022 | Action pending with Highways | Action pending with Highways |
| | Report No. 14 of 2021/Para 10.2 Undue benefit of Rs. 11.83 crore to concessionaire by resorting to post contract modification against CVC Guidelines | 21.12.2021 | 20.06.2022 | 03.06.2022 | Reply sent to CAG on 3.6.2022 | CAG reply awaited |
| 2022-23 (upto December 2022) | | | | | | |
| National Highways Authority of India | Report no. 33 of 2022/ Para 7.1 Inability of NHAI to recover damages of Rs.693.24 crore from the concessionaire | 21-12-2022 | 21-06-2023 | First ATN awaited | Action Pending with NHAI | Action Pending with NHAI |
| | Report no. 33 of 2022/ Para 7.2 Loss of toll revenue | 21-12-2022 | 21-06-2023 | First ATN awaited | Action Pending with NHAI | Action Pending with NHAI |
| | Report no. 33 of 2022/ Para 7.3 Doubtful recovery of toll charges due to non-enforcement of contractual provisions | 21-12-2022 | 21-06-2023 | First ATN awaited | Action Pending with NHAI | Action Pending with NHAI |

| | | | | | | |
|---|--|------------|------------|-------------------|-----------------------------------|--|
| | Report no. 11 of 2022 Compliance Audit on Rationalisation/deferment of premium in BOT projects by NHAI | 04.08.2022 | 03.02.2023 | First ATN awaited | First ATN awaited | |
| Ministry of Science and Technology | | | | | | |
| 2010-11 to 2013-14 –NIL | | | | | | |
| 2014-15 | | | | | | |
| Central Electronics Limited | Report no 13 of 2014/- Para. 15.1 Violation of CVC guidelines and extra expenditure for the purchase of Silicon wafers. | 01.08.2014 | 31.01.2015 | 22.07.2015 | No change CVC required | No change CVC required |
| 2015-16 –NIL | | | | | | |
| 2016-17 | | | | | | |
| Central Electronics Limited | Report no 15 of 2016 /Para no 3.1 Unproductive expenditure on upscaling of operations | 08.08.2016 | 07.02.2017 | 23.07.2020 | Revised ATN Awaited from Ministry | Revised ATN submitted to dropping the Para. Dt. 09.10.2023. |
| 2017-18 | | | | | | |
| Central Electronics Limited | Report no 9 of 2017 /Para no 13.1 Infructuous Expenditure of Rs. 20.21 crores on integrated security system at Old Delhi Railway Station | 05.04.2017 | 04-10.2017 | 23.07.2020 | Revised ATN Awaited from Ministry | Revised ATN submitted to dropping the Para. Dt. 09.10.2023. |
| 2018-19 to 2021-22- NIL | | | | | | |
| Ministry of Port, Shipping and Waterways | | | | | | |
| 2010-11 to 2013-14-NIL | | | | | | |
| 2014-15 | | | | | | |
| Sethusamudram Corporation Limited | Report No. 13 of 2014/ Para 16.1 Sethusamudram Ship Channel Project | 01-08-2014 | 01-02-2015 | August 2016 | Revised ATN awaited | |

| 2015-16 | | | | | | |
|---|---|------------|------------|------------|--|---|
| Inland Waterways Authority of India | Report No. 15 of 2016/ Para 4.1 Review of status of utilization of infrastructure facilities | 08.08.2016 | 07.02.2017 | | Revised ATN awaited | |
| 2016-17- NIL | | | | | | |
| 2017-18 | | | | | | |
| Dredging corporation of India limited | Report No. 9 of 2017/Para 14.1 Thematic Para on "Operation and Maintenance of Dredgers" | 05/04/2017 | 04/06/2017 | 26/06/2018 | Revised ATN awaited | Comment of Ministry sent to Dredging corporation of India limited on 03.07.2024. ATN reply sent to CoPU |
| The Shipping Corporation of India Limited | Report No. 9 of 2017/Para 14.2 Failure of the Management to restore the interest payment clause deleted by SBI while renewing the bank guarantees resulted in loss of interest of Rs. 19.24 crore | 05.04.2017 | 04.10.2017 | 25.09.2017 | Revised ATN awaited | Closed. Dt. 10.11.2020 |
| | Report No. 9 of 2017/Para 14.3 Management of Agency Agreements | 05.04.2017 | 04.10.2017 | 26.04.2017 | Revised ATN awaited | Further comments sent to Ministry from SCI to drop the para on 11.07.2024 |
| 2018-19- NIL | | | | | | |
| 2019-20 | | | | | | |
| Cochin Shipyard Limited | Report No. 13 of 2019-20/ Para 9.1 Lack of pragmatic approach in quoting prices for construction of Double-Ended | 25-11-2019 | 25-05-2020 | 27-01-2020 | Comment of Ministry sent to PD, IAAD Chennai on 29.07.2020 | Comment of Ministry sent to PD, IAAD Chennai on 29.07.2020 |

| | | | | | | |
|---|--|------------|------------|------------|-----------------------------|--|
| | Ro-Ro Ferry vessels resulted in loss amounting to Rs.8.72 crore | | | | | |
| The Shipping Corporation of India Limited | Report No. 13 of 2019/Para 9.2 Payment of performance related pay in violation of DPE Guidelines | 25.11.2019 | 24.05.2020 | 13.02.2020 | Revised ATN awaited | ATN reply sent to CoPU on 27.02.2024 |
| 2020-21 | | | | | | |
| Dredging corporation of India limited | Report No. 18 of 2020/Para 12.1 Non-safeguarding of financial interests under dredging contract | 09/02/2021 | 08/08/2021 | 02/11/2021 | Revised ATN awaited | |
| Ministry of Social Justice & Empowerment | | | | | | |
| 2010-11 to 2011-12 –NIL | | | | | | |
| 2012-13 | | | | | | |
| National Backward Caste Development & Finance Corporation | Report No.8 of 2012/ Para no.9.4 Fund management in Government Companies incorporated U/s 25 of Companies Act ,1956 | 04-09-2012 | 03.03.2013 | 04-07-2014 | Reply sent to CAG 6.12.2016 | CAG Reply awaited |
| 2013-14 to 2021-22 | | | | | | |
| Ministry of Steel | | | | | | |
| Steel Authority of India | Report No. 27 of 2010-11 PA on CSR activities in SAIL | 24/3/2011 | 24/09/2011 | 21/12/2011 | Revised ATN Awaited | There was no further on the audit report. Finaly ATNs sent by project division to CoPU. <u>Para Unsettled</u> |
| RashtriyaIspat Nigam Limited | Report No 27 of 2011-12 PA on “Corporate Social Responsibility” | 24/03/2011 | 14/09/2011 | 18/10/2013 | Revised ATN Awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. |

| | | | | | | |
|---------------------------------------|--|------------|------------|------------|----------------------|--|
| | | | | | | <u>Para Unsettled</u> |
| 2011-12 to 2012-13-NIL | | | | | | |
| 2013-14 | | | | | | |
| Steel Authority of India | Report No. 13 of 2013/Para 14.3 Excess payment of allowances and perks amounting to 98.61 crore in SAIL | 08-08-2013 | 08/02/2014 | 29-03-2017 | Revised ATN Awaiting | Finally ATN sent to CoPU Dt. 04.04.2019 |
| 2014-15 | | | | | | |
| Steel Authority of India | Report No. 13 of 2014/Para 17.5 Avoidable expenditure of Rs.10.74 crore on freight by ISP/SAIL | 01-08-2014 | 01/02/2015 | 18-11-2014 | Revised ATN Awaiting | Revised ATN sent to C&AG on 23.04.2024. <u>Para Unsettled</u> |
| Metal Scrap Trade Corporation Limited | Report No. 13 of 2014/Para 17.2 Loss due to non-recovery of dues | 01.08.2014 | 28.01.2015 | 28.05.2015 | Revised ATN Awaiting | Revised ATN is under preparation in CPSE. <u>Para Unsettled</u> |
| | Report No. 13 of 2014/Para 17.3 Loss due to failure to safeguard financial interest | 01.08.2014 | 28.01.2015 | 07.08.2015 | Revised ATN Awaiting | Revised ATN is under preparation in CPSE. <u>Para Unsettled</u> |
| Steel Authority of India | Report No. 21 of 2015/ Para 5.3 Non recovery of interest on differential Excise Duty | 31-07-2015 | 31/01/2016 | 16-12-2015 | Revised ATN Awaiting | Finally ATN sent to CoPU Dt. 11.10.2019 |
| | Report No. 21 of 2015/ Para 5.1 Investment of SAIL in Joint Venture | 31-07-2015 | 31/01/2016 | 11-04-13 | Revised ATN Awaiting | Finally ATN sent to CoPU Dt. 21.05.2019 |
| | Report No. 23 of 2015 | 12/08/2015 | 12/02/2016 | 08-04-2016 | Revised ATN Awaiting | Revised ATN sent to C&AG on 18.03.2024. |

| | | | | | | |
|--|--|------------|------------|--------------------|----------------------|---|
| | Modernisation and expansion Plan of SAIL | | | | | <u>Para Unsettled</u> |
| 2016-17 | | | | | | |
| Steel Authority of India | Report No. 15 of 2016/Para 5.4 Avoidable expenditure of Rs.14.35 crore of outsourcing-BPCL | 08-08-2016 | 08/02/2017 | 19-11-2018 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 22.06.2020 |
| | Report No. 15 of 2016 / Para 5.3 Idle investment at SPU Bettiah project of SAIL | 08-08-2016 | 08/02/2017 | 17-12-2018 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 22.02.2024 |
| 2017-18 | | | | | | |
| Metal Scrap Trade Corporation Limited | Report No.9 of 2017/ Para 15.1 Failure to safeguard financial interest of MSTC | 05.04.2017 | 02.10.2017 | 14.06.2019 | Revised ATN Awaiting | Revised ATN is under preparation in CPSE. <u>Para Unsettled</u> |
| National Mineral Development Corporation Limited | Report No. 9 of 2017/Para 15.2 Avoidable expenditure towards interest on delayed payment of royalty | 05/04/2017 | 04/06/2017 | 12/07/2018 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 24.05.2023. <u>Para Settled</u> |
| RashtriyaIspat Nigam Limited | Report No. 9 of 2017/Para 18.1 Excess payment of Performance Related Pay to the employees | 05/04/2017 | 05/10/2017 | First ATN Awaiting | First ATN Awaiting | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| Steel Authority of India | Report No. 9 of 2017 / Para 15.6 Unauthorized supply of power to a contractor cost | 05-04-2017 | 05/10/2017 | 08-10-2018 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 18.03.2021 |

| | | | | | | |
|--|---|------------|------------|------------|----------------------|---|
| | Rs. 22.83 crore to RSP/SAIL | | | | | |
| 2018-19 | | | | | | |
| Steel Authority of India | Report No. 11 of 2018/ Para 12.3 Land and Township Management | 07-08-2018 | 07/02/2019 | 31-12-2018 | Revised ATN Awaiting | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| 2019-20 | | | | | | |
| Bisra Stone Lime Company Limited | Report No. 13 of 2019 / Para 10.1 Operational and Financial Performance of the Bisra Stone Lime Company Limited | 25-11-2019 | 25/05/2020 | 03-09-2020 | Revised ATN Awaiting | Revised ATN sent to C&AG. <u>Para Unsettled</u> |
| National Mineral Development Corporation Limited | Report No. 5 of 2019 PA on "Operational Performance of NMDC Limited" | 08/07/2019 | 07/01/2020 | 07/12/2020 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 06.12.2023. <u>Para Settled</u> |
| Orissa Minerals Development Company Limited | Report No. 13 of 2019/ Para 10.2 Operational and Financial Performance of Orissa Minerals Development Company Limited | 25-11-2019 | 25/05/2020 | 03-09-2020 | Revised ATN Awaiting | Revised ATN is under preparation in project division. <u>Para Unsettled</u> |
| Steel Authority of India | Report No. 13 of 2019/ Para 10.5 Implementation of Addition, Modification and Replacement (AMR),Project by SAIL | 25-11-2019 | 25/05/2020 | 27-09-2022 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 15.12.2023 <u>Para Settled</u> |
| | Report No. 13 of 2019 / Para 10.6 Follow up audit of Modernisation and Expansion Plan including Contract enclosure | 25-11-2019 | 25/05/2020 | 07-10-2022 | Revised ATN Awaiting | Finanly ATN sent to CoPU Dt. 11.03.2024 <u>Para Settled</u> |
| 2020-21 | | | | | | |

| | | | | | | |
|--|---|------------|------------|------------|---------------------|---|
| Steel Authority of India | Report No. 18 of 2020/ Para 13.4 Safety and Environment Management in SAIL | 09-02-2021 | 09/08/2021 | 28-07-2021 | Revised ATN Awaited | Finanly ATN sent to CoPU Dt. 08.12.2023 <u>Para Settled</u> |
| | Report No. 18 of 2020/Para 13.3 Performance of Captive Mines of SAIL | 09-02-2021 | 09/08/2021 | 13-10-2021 | Revised ATN Awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| RashtriyaIspat Nigam Limited | Report No. 18 of 2020/Para 13.2Thematic Audit on “Energy Management in RINL” | 09/02/2021 | 08/08/2021 | 09/07/2021 | Revised ATN Awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| 2021-22 | | | | | | |
| Bisra Stone Lime Company Limited | Report No. 14 of 2021/Para 7.6 Avoidable expenditure towards payment of stamp duly and registration charges pertaining to the BSLC limited | 21-12-2021 | 21/6/2022 | 21-11-2022 | Revised ATN Awaited | Revised ATN is under Preparation in project Division. <u>Para Unsettled</u> |
| Metal Scrap Trade Corporation Limited | Report No. 14 of 2021 /Para 7.1 Imprudent financing resulting in non-recovery of dues | 21.12.2021 | 19.06.2022 | | Revised ATN Awaited | Revised ATN is under preparation in CPSE. <u>Para Unsettled</u> |
| National Mineral Development Corporation Limited | Report No. 14 of 2021/ Para 7.2 Avoidable extra expenditure towards Operation and Maintenance of the Beneficiation and Pelletisation Plants | 21/12/2021 | 20/06/2022 | 13/05/2022 | Revised ATN Awaited | Finanly ATN sent to CoPU Dt. 11.10.2023. <u>Para Settled</u> |

| | | | | | | |
|---|---|------------|------------|-------------------|---------------------|---|
| | Report No. 14 of 2021/ Para 7.3 Payment of registration charges and stamp duty twice for Mining Lease | 21/12/2021 | 20/06/2022 | 18/04/2022 | Revised ATN Awaited | Finanly ATN sent to CoPU Dt. 10.10.2023. <u>Para Settled</u> |
| Orissa Minerals Development Company Limited | Report No. 14 of 2021/ Para 7.7 Avoidable expenditure on accounts of penal interest | 21-12-2021 | 21/6/2022 | 15-11-2022 | Revised ATN Awaited | Finaly ATN is being sent to CoPU. <u>Para Unsettled</u> |
| RashtriyaIspat Nigam Limited | Report. No. 14 of 2021/Para 7.4 Avoidable expenditure due to delay in decision making | 21/12/2021 | 20/06/2022 | 01/06/2022 | Revised ATN Awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| 2022-23 (upto December 2022) | | | | | | |
| Metal Scrap Trade Corporation Limited | Report. No. 33 of 2022/Para 5.1 Imprudent financing resulting in loss of Rs.26.87 crore | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Revised ATN is under preparation in CPSE. <u>Para Unsettled</u> |
| RashtriyaIspat Nigam Limited | Report. No.7 of 2022/Para 7.4 Compliance Audit of activities of RashtriyaIspat Nigam Limited | 03.08.2022 | 02.02.2023 | 28.10.2022 | Revised ATN awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| Steel Authority of India | Report. No. 8 of 2022/Para 7.4 Compliance Audit of activities of Steel Authority of India | 03.08.2022 | 02.02.2023 | First ATN awaited | First ATN awaited | Revised ATN is under preparation in CPSE for resubmitting to C&AG. <u>Para Unsettled</u> |
| | Report. No. 33 of 2022/Para 5.2 Loss on account of deficiencies in | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Finanly ATN sent to CoPU Dt. 09.02.2024 |

| | | | | | | |
|---|--|------------|------------|----------------------|--------------------------------|--|
| | project management | | | | | <u>Para Settled</u> |
| | Report. No. 33 of 2022/Para 5.3 Loss due to idling of gas holder installed at Rourkela steel plant | 21-12-2022 | 21-06-2023 | First ATN awaited | First ATN awaited | Finanly ATN sent to CoPU Dt. 03.07.2023 <u>Para Settled</u> |
| Ministry of Textiles | | | | | | |
| 2010-11 to 2011-12 –NIL | | | | | | |
| 2012-13 | | | | | | |
| 2013-14 to 2014-15- NIL | | | | | | |
| 2015-16 | | | | | | |
| National Textile Corporation Limited | Report No. 21 (Vol-II) of 2015/ Para 6.1 Loss due to deficiency in settlement | 31.07.2015 | 31.01.2016 | 05.07.2016 | Reply sent to CAG on 28.2.2023 | CAG Reply Awaited |
| 2016-17 to 2017-18 –NIL | | | | | | |
| 2018-19 | | | | | | |
| National Handloom Development Corporation | Report No. 11 of 2018/ Para 13.1Implementati on of Yarn Supply Scheme | 07.08.2018 | 07.02.2019 | 18.09.2020 | Revised ATN Awaited | |
| 2019-20 | | | | | | |
| National Textile Corporation Limited | Report No. 13 of 2019/ Para 11.1 Doubtful recovery due to lack of due diligence in export of yarn to two private parties in Pakistan | 25.11.2019 | 25.05.2020 | 9.10.2020 | Reply sent to CAG on 10.8.2023 | CAG Reply Awaited |
| 2020-21- NIL | | | | | | |
| 2021-22 | | | | | | |
| India United Textile Mills Limited | Report No.14 of 2021/Para 8.1 Loss on account of extending undue benefit in fabric trading business to the group | 21.12.21 | 20.06.2022 | First ATN is awaited | ATN sent to CAG on 25.1.2023 | CAG Reply Awaited |

| | | | | | | |
|---|---|------------|------------|-------------------------------------|-----------------------------------|---|
| | companies of strategic partner | | | | | |
| National Textile Corporation Limited | Report No. 14 of 2021/Para 8.2 Non realization of Transferable Development Rights | 21.12.21 | 20.06.2021 | First ATN is received on 18.06.2021 | ATN sent to CAG on 28.07.2023 | CAG Reply Awaited |
| Ministry of Tribal Affairs | | | | | | |
| 2010-11 to 2011-12 | | | | | | |
| 2012-13 | | | | | | |
| National Scheduled Tribe Development & Finance Corporation | Report No. 8 of 2012/ Para 9.4 Fund management in Government Companies incorporated U/s 25 of Companies Act ,1956 | 04-09-2012 | 03.03.2013 | 05-01-2015 | Revised ATN Awaited | Provisional ATN reply is forwarded to DPE for consideration Dt. 16.10.2024 |
| 2013-14 to 2021-22 -NIL | | | | | | |
| Ministry of Water & Resources River Development & Ganga Rejuvenation | | | | | | |
| 2010-11 to 2019-20 –NIL | | | | | | |
| 2020-21 | | | | | | |
| National Projects & Construction Corporation | Report No.2 of 2021/ Para 4.4 Undue Favour to Contractor | 24.03.2021 | 23.09.2021 | 23-09-2022 | Revised ATN Awaited from Ministry | ATNs reply awaited. <u>Para Unsettled.</u> |
| 2021-22 -NIL | | | | | | |

COMMITTEE ON PUBLIC UNDERTAKINGS
(2023-24)

MINUTES OF THE THIRTY-SECOND SITTING OF THE COMMITTEE

The Committee sat on Monday, the 5th February, 2024 from 1515 Hrs. to 1545 Hrs. in Committee Room No. 2, Extension to PHA, New Delhi.

PRESENT

Shri Santosh Kumar Gangwar - Chairperson

MEMBERS

Lok Sabha

2. Shri Anil Firojiya
3. Dr. Heena Vijaykumar Gavit
4. Shri Janardan Mishra
5. Shri Nama Nageswara Rao
6. Shri Ravneet Singh Bittu
7. Shri Sushil Kumar Singh
8. Shri Ramdas Chandrabhanji Tadas

Rajya Sabha

9. Shri Syed Nasir Hussain
10. Dr. Anil Jain
11. Dr. Amar Patnaik
12. Shri V. Vijaysai Reddy
13. Shri Binoy Biswam

SECRETARIAT

1. Shri Neeraj Semwal - Joint Secretary
2. Smt. Jyochanamayi Sinha - Director
3. Smt. Mriganka Achal - Deputy Secretary

OFFICE OF C&AG

1. Shri Raj Ganesh Viswanathan - Dy. C&AG (Commercial) & Chairman, Audit Board
2. Shri Deepak Kapoor - Director General (Commercial)
3. Shri B.R. Mondal - Director General (Parliamentary Committee)

REPRESENTATIVES OF DEPARTMENT OF PUBLIC ENTERPRISES

1. Shri Ali Raza Rizvi - Secretary (Public Enterprises)
2. Shri Lucas L. Kamsuan - Joint Secretary (Administration)
3. Shri Mahender Kumar Jjainia - Dy. Director General (Survey)

REPRESENTATIVES OF CONTROLLER GENERAL OF ACCOUNTS

1. Shri Shyam S. Dubey - Controller General of Accounts
2. Smt. Aastha Saxena Khatwani - Add. CGA
3. Smt. Tripti Patra Ghosh - Joint CGA
4. Shri Neeraj Kumar - Joint Director (NIC)

2. Hon'ble Chairperson welcomed the representatives of Department of Public Enterprises (DPE) and Controller General of Accounts (CGA), Department of Expenditure in connection with examination of the subject "Reviewing timely submission of Action Taken Notes (ATNs) on CAG Paras/Reports by the Ministries/ Departments".

3. Thereafter, Hon'ble Chairperson in his address to the representatives stressed on one of the important aspects that came before the Committee during examination of Audit Paras/Reports i.e., non-submission/delayed submission of Action Taken Notes by the Ministries/Departments. Further Hon'ble Chairperson emphasized on previous Committees deliberations on the issue in 7th, 12th and 13th Lok Sabha emphasizing on Department of Public Enterprises (DPE) to take effective steps in setting-up of centralized Monitoring Cell in DPE to keep an account of the extent of compliance by various Ministries on follow up action on these Audit Paras/Reports of individual CPSU and also to keep a statistical count of the cases settled by them. Hon'ble Chairperson also expressed the Committee's endeavor to bring all the stakeholders (C&AG, CPSUs and their concerned Departments/Ministries, Department of Public Enterprises, Department of Expenditure and Committee on Public Undertakings) at one platform. Accordingly, it was desired that an exclusive Audit Para Monitoring System may be designed, developed and maintained by the Monitoring Cell, O/o Comptroller General of Accounts, Department of Expenditure. The attention of the officials was also drawn to Direction 55(1) of the 'Directions by the Speaker' regarding maintaining confidentiality of evidence tendered before the Parliamentary Committees.

4. The representatives of the DPE sought permission from the chair to allow them to give their submission on the matter once the CGA complete their presentation on the system in place on the matter. The representatives of CGA briefly apprised the Committee on the existing Audit Para Monitoring System that has been operational for monitoring of Audit Paras/Reports (Civil) pertaining to Public Accounts Committee. Thereafter, they made their Power Point Presentation on the subject and briefly apprised the Committee on role of Monitoring Cell as coordinator to collect the ATNs from various Ministries/Department on those Audit Paras/Reports and making the information available on APMS Portal at each stage of movement.

5. Members further raised queries on various aspects and sought clarification on existing set-up at DPE not working to the mark as envisaged and ways to improve the same. Dy.C&AG at this point submitted that the Audit Reports presented to Parliament under C&AG's DPC Act Section 19 A(2) comes for discussion of CoPU. Presently there is no online system like APMS to monitor these Paras/Reports and hence the need to develop an online system to monitor ATN pendency is need of the hour. Going forward with the issue, Hon'ble Member sought for expeditious implementation of online monitoring mechanism to be put in place for the same and thereafter, provision of a robust audit system for CPSUs to make it more efficacious.

6. The representatives of DPE responded to issues raised by the Members. Thereafter, Hon'ble Chairperson also sought additional clarification on action taken by DPE post the recommendations given by the Committee in 13th Lok Sabha. Concluding the sitting, Hon'ble Chairperson then thanked the representatives of the C&AG, DPE and CGA for briefing the Committee and furnishing the available information on various issues on the subject. In respect of queries on which information was not readily available, the Chairperson directed the officers to furnish the information within 10 days to the Committee Secretariat.

The Committee then adjourned.

(A copy of the verbatim proceedings transcribed from Audio recording has been kept on record.)

/-----/

COMMITTEE ON PUBLIC UNDERTAKINGS (2024-2025)

MINUTES OF THE THIRTY SECOND SITTING OF THE COMMITTEE

The Committee sat on Monday, 24 March, 2025 from 1530 hrs. to 1705 hrs. in Committee Room '1', Extension to Parliament House Annexe, New Delhi.

PRESENT

Shri Baijayant Panda - Chairperson

MEMBERS

LOK SABHA

2. Shri C.P. Joshi
3. Shri Shankar Lalwani
4. Shri Mukesh Rajput
5. Shri Sukhjinder Singh Randhawa
6. Shri Pratap Chandra Sarangi
7. Shri Prabhakar Reddy Vemireddy

RAJYA SABHA

8. Shri Neeraj Dangi
9. Shri Milind Murli Deora
10. Shri Narain Dass Gupta
11. Dr. Bhagwat Karad
12. Shri Debashish Samantaray
13. Dr. Arun Singh

SECRETARIAT

1. Shri Anjani Kumar - Joint Secretary
2. Smt. Jyochnamayi Sinha - Director
2. Smt. Mriganka Achal - Deputy Secretary

PART-A:

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting and briefly apprised the Members about the following draft Reports to be considered:

- (i) XXXXXXXXXXXX
- (ii) Reviewing Timely Submission of Action Taken Notes (ATNs) on C&AG Paras/Reports (Commercial) by the Ministries/ Departments;
- (iii) XXXXXXXXXXXX
- (iv) XXXXXXXXXXXX

3 The Committee then considered and adopted the draft Reports, without any changes/modifications. The Committee authorized the Chairperson to finalize the draft Reports on the basis of factual verification as suggested by the concerned Ministries/Departments and C&AG and present the Reports during the ongoing session of Parliament.
