

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

**NEW DELHI
20th DECEMBER, 2022**

**CAG report on Union Government (Civil) Central Autonomous Bodies - tabled in the
Parliament**

Report No. 26 of 2022 of the Comptroller and Auditor General of India - Union Government (Civil) Central Autonomous Bodies - Compliance Audit Report was tabled in the Parliament here today.

Central Autonomous Bodies (CABs) are the organisations which are engaged in diverse activities, ranging from formulating frameworks for policies, education, health, economy conducting research, and preserving the cultural heritage, etc. They are intended to perform certain specified services of public utility or to execute certain programmes and policies of the Government, essentially out of financial assistance from the Government. Such bodies and authorities include cultural and educational institutions, medical institutions etc.

Report No. 26 of 2022 of the Comptroller and Auditor General of India – Union Government (Civil) Central Autonomous Bodies – Compliance Audit Report contains significant audit findings arising from the test audit of the financial transactions of the Central Autonomous Bodies under the various provisions of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971.

Government of India released ₹ 83,392.08 crore towards grants/loans to Central Autonomous Bodies under General, Social, Scientific & Environmental Ministries/Departments during 2020-21. Out of this, an amount of ₹ 8,688.11 crore remained unutilised as on 31 March 2021.

Audit of accounts of 470 CABs was to be conducted by the C&AG under Section 19(2) and 20(1) of the CAG’s (DPC) Act 1971 during 2020-21. Out of them, only 74 CABs submitted their annual accounts in time for audit . Annual accounts of 347 Central Autonomous Bodies for the year 2020-21 were furnished after the due date of 30 June 2021. 49 CABs have not

submitted their accounts until 31 March 2022, even after a lapse of 9 months from the due date (30th June).

Some of the important audit observations relating to non-compliance of the various Acts/rules/Guidelines by CABs are given below:

- Central Institute of Fisheries Education, Mumbai deprived students of research and training activities in high sea conditions, as part of their course despite incurring an expenditure of ₹ 10.18 crore on repair and maintenance of vessel, due to shortage of staff and the vessel also remained unutilised to a significant extent in the last seven years (2014-2021).
- The failure on the part of four IITs (Bhilai, Guwahati, Indore and Kharagpur) to compute the perquisite value of rent-free accommodation as income chargeable under the head “Salaries” resulted in non-deduction of TDS, estimated at ₹ 16.32 crore.
- Central Sanskrit University (CSU) wasted ₹ 5.17 crore on preliminary work on construction of an Institute-cum-Hostel Block at its Mumbai Campus during 2009-21, as the Institute-cum-Hostel Block could not be constructed due to frequent changes in the scope of the work by CSU. Ultimately the project was abandoned in 2020 and the university has requested CPWD to transfer the remaining funds (₹21.65 crore) to its Dehradun campus.
- Failure of the National Institute of Technology (NIT), Silchar to avail the maximum available subsidy for installation of its second Solar Photovoltaic Power Plant resulted in avoidable expenditure of ₹ 1.14 crore.
- BHU violated the guidelines of Ministry of Finance (02 March 2015) for investment of GPF/CPF funds and invested the funds aggregating ₹ 237.07 crore in different mutual funds and non-banking financial companies resulting in a probable loss of ₹ 5.55 crore to the GPF/CPF Corpus.
- Indian Institutes of Management (Tiruchirapalli, Kashipur, Kolkata, Indore and Lucknow) paid financial incentives in excess of the Cumulative Professional Development Allowance to its faculties, without obtaining approval from the Ministry of Education for the period from 2014-15 to 2019-20 resulting in unauthorised expenditure of ₹ 5.49 crore.
- Publication Division of National Council for Educational Research and Training paid ₹ 2.35 crore for the transportation of printing papers from its godowns to printers’ premises during April 2018 to December 2021. Out of the payment made, the expenditure of ₹ 1.40 crore was avoidable, as the contract with the paper mills/suppliers provided free of cost transportation of the same to the printers premises.

- Poor planning, non-adherence to the UGC guidelines/GFR and inordinate delay in commencing the construction activities by Pondicherry University, had resulted in to non-construction of Gymnasium, cost escalation of ₹ 76.34 lakh on construction of Indoor Sports Training Facility, forfeiture of sanctioned grants from UGC to an extent of ₹ 82.50 lakh, locking up of ₹ 76.54 lakh and refund of ₹ 75.00 lakh, besides depriving the students for four years from benefits of such facilities.
- Aligarh Muslim University failed to adopt the uniform rates of rent to banks operating in their premises, resulting in short realisation of rent from banks amounting to ₹ 79.31 lakh during the period from 2014-15 to 2019-20.
- National Institute of Cholera and Enteric Diseases (NICED), Kolkata, irregularly granted promotions with retrospective effect to its scientists under the Flexible Complementing Scheme, in contravention of the Office Memorandum dated 9 November 1998, as amended from time to time, of Department of Personnel and Training, resulting in irregular payment amounting to ₹ 2.07 crore.
- Due to non-compliance of MoF guidelines for investment of GPF/CPF contribution, National Institute of Technical Teachers' Training and Research, Bhopal, Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior and Lakshmi Bai National Institute of Physical Education, Gwalior incurred a loss of ₹ 61.12 lakh, as interest earned out of investment of employees' GPF/CPF contributions, was less in comparison to interest paid to the employees on their GPF/CPF deposits.

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