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Report of the Comptroller and Auditor General of India for the year ended March 2014

Union Government (Civil)

Compliance Audit Observations

No. 18 of 2015

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PREFACE

This Report for the year ended March 2014 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains significant results of the compliance audit of financial transactions of the Ministries/Departments of the Union Government and their autonomous bodies under the Economic/ General and Social Services.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2013-14 as well those which came to notice in earlier years, but could not be reported in the previous Audit Reports,: instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report contains significant audit findings which arose from the compliance audit of financial transactions of Civil Ministries/ Departments and Autonomous Bodies. It contains XVIII chapters. Chapter I gives a brief introduction while Chapters II to XVII present detailed audit observations. Chapter XVIII presents a summarised position of the Action Taken Notes furnished by the Ministries to the Audit Reports of the earlier years and status of replies received from the Ministries to the paragrahs included in this Report.

Some of the important findings included in this Report are given below :

Ministry of Commerce and Industries

Export Inspection Council of India

Avoidable expenditure due to non-collection of service tax

Indecision of the Export Inspection Council of India in timely directing the Export Inspection Agencies for collection of service tax on inspection and certification services from the exporters of notified commodities resulted in a loss of ₹ 9.98 crore.

(Paragraph 2.2)

Ministry of Consumer Affairs, Food and Public Distribution

Department of Consumer Affairs

Unfruitful expenditure

With a view to strengthening weights and measures infrastructure in the States, the Department of Consumer Affairs supplied Mobile Van Kits (MVKs) to various States for testing weighbridges. However, the Department did not conduct any feasibility study for determining potential use of MVKs in the States before their procurement. As a result, in 11 States, 22 MVKs valuing ₹ 12.87 crore supplied during 2007 to 2010 were not in use as of January 2015.

(Paragraph 3.1)

Ministry of Culture

Sangeet Natak Akademi

Unfruitful expenditure

Rabindra Rangshala situated at the Delhi Ridge created for the furtherance of performing arts was handed over to Sangeet Natak Akademi in April 1993. On the directions of Supreme Court (May 1996), all activities were stopped in the Delhi Ridge area where the Rangshala was situated. The Akademi incurred ₹ 3.70 crore on maintenance, upkeep and deployment of staff at the Rangshala during 2002-03 to 2012-13 even though no programme was being held there.

(Paragraph 4.1)

Ministry of External Affairs

Failure to purchase Chancery building in Rome

The Mission and the Ministry failed to purchase building for Chancery in Rome despite requisite permission by the Committee on Non-Plan Expenditure in July 2011 and availability of funds resulting in a committed liability of ₹ 41.71 crore due to continued hiring of the property without an exit clause.

(Paragraph 5.1)

Ministry of Finance

Insurance Regulatory and Development Authority

Avoidable expenditure on service tax

Failure to recover service tax from clients and subsequent payment thereof from own funds resulted in avoidable expenditure of ₹ 22.58 crore.

(Paragraph 6.1)

Ministry of Health and Family Welfare

Central Government Health Scheme

Over payment of Transport Allowance

The Doctors of Central Government Health Scheme (CGHS) in the Supertime Administrative Grade (SAG) scale were incorrectly being paid Transport Allowance at the rate of ₹ 7000 per month at par with the officers at the level of Joint Secretaries of the Central Government Departments. However, they were entitled to transport allowance of ₹ 3200 per month only in terms of the Office Memorandums issued by the Ministry of Finance. The incorrect application of rules by the CGHS led to overpayment of Transport Allowance of ₹ 5.74 crore to the Doctors between November 2008 and March 2014.

(Paragraph 7.1)

Safdarjung Hospital

Overpayment of ₹ 1.68 crore due to incorrect fixation of pay

The Safdarjung Hospital fixed the pay of its nursing staff incorrectly which resulted in overpayment of pay and allowances of ₹ 1.68 crore till August 2014. The Hospital after taking cognizance of the audit observation effected revision (March 2015) in the pay of its nursing staff with retrospective effect.

(Paragraph 7.3)

Ministry of Home Affairs

Indo Tibetan Border Police

Blockage of ₹ 15.58 crore paid as advance due to non supply of arms & ammunition by the ordnance factories

In the absence of effective control mechanism for procurement of arms and ammunitions, a Support Battalion of ITBP paid advance funds amounting ₹ 15.58 crore to various ordnance factories, which remained blocked due to non-supply of emergent required arms and ammunitions.

(Paragraph 8.2)

National Security Guard

Unauthorised expenditure of ₹ 2.15 crore

National Security Guard incurred an expenditure of ₹ 2.15 crore on activities that were not covered by the sanctions issued by the Ministry for construction of four Regional Hubs.

(Paragraph 8.3)

Ministry of Human Resource Development

National Institute of Technology, Meghalaya

Avoidable Extra Liability

National Institute incurred avoidable extra liability of ₹ 12.67 crore due to inept handling of contract for project management consultancy services.

(Paragraph 9.1)

Ministry of Information and Broadcasting

Premature release of funds

The Ministry failed to ensure compliance with the terms of contract entered into with the National Buildings Construction Corporation (NBCC) and prematurely released payments to the latter without observing linkages with various milestones of construction activity and their completion. Out of a total sum of ₹ 88.11 crore released to NBCC between March 2010 and March 2011, only ₹ 36.72 crore had been utilised leading to blocking of substantial sum with the NBCC.

(Paragraph 10.1)

Ministry of Labour and Employment

Labour Welfare Organisation, Kolkata

Implementation of Welfare Schemes

The Labour Welfare Organisation (LWO), under the Ministry of Labour and Employment is responsible for administration of Acts of Parliament for setting up funds for welfare of Beedi workers, workers in Iron, Manganese, Chromium, Limestone & Cine Industries and implementation of schemes operated from these funds. Audit of LWO

Kolkata revealed that it neither had any laid down procedure nor applied any checks to prevent issuance of fake/multiple cards for availing benefits under the scheme. The Internal Controls were inadequate and in the absence of an appropriate data base, LWO failed to ensure that the benefits reached the eligible workers in a timely manner.

(Paragraph 11.1)

Ministry of Minority Affairs

Premature release of funds

The Ministry released a sum of ₹ 1.91 crore prematurely to the Central Waqf Council (CWC) without finalizing the guidelines for implementation of the Scheme on "Strengthening of State Wakf Boards". This led to premature cash outgo from the Consolidated Fund of India and needless parking of funds with the CWC.

(Paragraph 12.1)

Ministry of Skill Development and Entrepreneurship

Sports Authority of India

Idling of expenditure

Construction of sports infrastructure without giving due cognizance to the security issues resulted in idling of infrastructure worth ₹ 14.15 crore and unfruitful expenditure of ₹ 1.28 crore. Besides the purpose of imparting sports training to tribal youth was not fulfilled.

(Paragraph 14.1)

Ministry of Statistics and Programme Implementation

Indian Statistical Institute, Kolkata

Excess payment to Municipal authorities

Payment of municipal dues to the Municipal authorities without verification of the prevalent clause of relevant Act, resulted in excess expenditure of ₹ 1.47 crore.

(Paragraph 15.1)

Ministry of Tribal Affairs

Excess release of grant

The Ministry failed to exercise due diligence while evaluating the proposal of the State Government of Andhra Pradesh under the scheme of setting up of Ekalavya Model Residential Schools (EMRS). Consequently, it released grants without reckoning the actual student strength in two EMRS in the State leading to excess release of ₹ 2.21 crore.

(Paragraph 17.1)

CHAPTER I: INTRODUCTION

1.1 About this Report

Compliance audit refers to examination of transactions relating to expenditure, receipts, assets and liabilities of audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with. Compliance audit also includes an examination of the rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety and prudence.

Audits are conducted on behalf of the Comptroller and Auditor General (C&AG) as per the Auditing Standards[1] approved by him. These standards prescribe the norms which the auditors are expected to follow in conduct of audit and require reporting on individual cases of non-compliance and abuse, as well as on weaknesses that exist in systems of financial management and internal control. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organizations, thus, contributing to better governance.

As of March 2014 there were 53 Civil Ministries/ Departments of the Union Government including Scientific Departments. The gross expenditure of the Ministries/Departments during the last three years is given below:

(₹ in crore)

Year	Expenditure
2011-12	47,62,240.00
2012-13	47,93,466.00
2013-14	49,90,057.83

[1] www.cag.gov.in/html/auditing_standards.htm

Actual disbursements by the major Union Civil Ministries during the last three years ending 31 March 2014 are as shown in the table given below:

(₹ in crore)

Ministry	2011-12	2012-13	2013-14
Agriculture	23396.00	24800.00	26056.69
Civil Aviation	2040.00	7069.00	6954.59
Commerce and Industry	5715.00	6076.00	6606.51
External Affairs	7871.00	10121.00	11807.35
Health & Family Welfare	28683.00	29667.00	31894.03
Home Affairs	45707.00	48030.00	53904.08
Human Resource Development	78798.00	65571.00	71521.74
Mines	804.00	799.00	1037.41
Shipping	1664.00	1203.00	1870.20
Textiles	5057.00	4385.00	3954.98
Tourism	1115.00	934.00	1029.20
Women and Child Development	15677.00	17037.00	18038.59
Youth Affairs & Sports	986.00	999.00	1143.78

As would be seen from the above table, a major portion of expenditure was incurred by four Ministries viz., Agriculture, Health & Family Welfare, Home Affairs and Human Resource Development which constituted 77.76 *per cent* of the total disbursements made by the above Ministries during 2013-14.

1.2 Authority for Audit

The authority for audit by the C&AG and reporting to the Parliament is derived from Articles 149 and 151 of the Constitution of India respectively and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. C&AG conducts audit of expenditure of Ministries/Departments of the Government of India under Sections 13[2] and 17[3] of the C&AG's (DPC) Act[4]. Bodies established by or under law made by the Parliament and containing specific provisions for audit by the C&AG are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (the Act). Audit of other organisations (Corporations or Societies) is entrusted to the C&AG in public interest under Section 20(1) of the Act. Besides, CABs, which are substantially financed by grants/loans from the Consolidated Fund of India, are audited by the C&AG under the provisions of Section 14(1) of the Act.

1.3 Delays in submission of accounts by central autonomous bodies

The Committee on Papers Laid on the Table of the House recommended in its First Report (5th Lok Sabha) 1975-76 that after the close of the accounting year, every autonomous body should complete its accounts within a period of three months and make them available for audit. The audit reports and the audited accounts should be laid before the Parliament within nine months of the close of the accounting year.

For the year 2012-13, audit of accounts of 371 CABs was to be conducted by the C&AG. Out of these, the accounts of 163 CABs were furnished after the due date, as indicated in the following chart:

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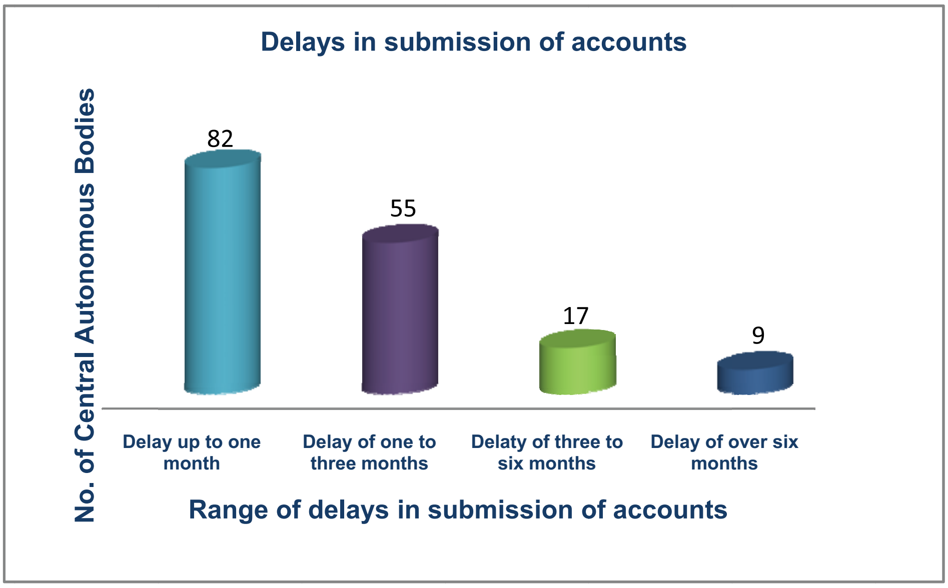
2 Audit of (i) all expenditure from the Consolidated Fund of India, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets and other subsidiary accounts.

3 Audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

4 Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.



The details of CABs whose accounts were delayed beyond three months as of December 2014 are given in **Appendix – I**.

1.4 Delay in presentation of audited accounts of central autonomous bodies before both the Houses of Parliament

The Committee on Papers Laid on the table of the House, in its First Report (1975-76), had recommended that the audited accounts of the autonomous bodies be laid before Parliament within nine months of the close of the accounting year i.e. by 31 December of the following financial year.

Status of laying of the audited accounts before the Parliament as on 31 December 2014 was as under:

Year of account	Total number of bodies for which audited accounts were issued but not presented to Parliament	Total number of audited accounts presented after due date
2012-13	18#	83*

 # Includes – 2 bodies of 2011-12
** Includes – 2 audited accounts of 2011-12*

It would, thus, be seen that a large number of audited accounts had not been placed before the Parliament within the prescribed time.

The particulars of CABs, whose audited accounts had not been laid or laid after due dates before Parliament, are given in **Appendix–II** and **Appendix–III**.

1.5 Utilisation Certificates

As per General Financial Rules, certificates of utilisation in respect of grants released to statutory bodies/organisations are required to be furnished within 12 months from the closure of the financial year by the bodies/organisations concerned. Ministry/Department – wise details indicating the position of the total number of 44329 outstanding utilisation certificates involving an amount of ₹ 43874.99 crore in respect of grants released up to March 2013 due by March 2014 (after 12 months of the financial year in which the grants were released) are given in **Appendix–IV**. 13 Ministries[5] did not furnish the information of outstanding utilisation certificates.

The position of outstanding utilisation certificates relating to 10 major Ministries/Departments as on March 2014 is given below:

Utilisation Certificates Outstanding as on 31 March 2014

(₹ in crore)

Sl. No.	Ministry/Department	For the period ending March 2013	
		Number	Amount
1.	Health and Family Welfare	6724	16192.46
2.	Agriculture	3089	12380.20
3.	Human Resource Development	3889	9954.21
4.	Youth Affairs and Sports	7100	1439.31
5.	Social Justice and Empowerment	10046	653.26
6.	Housing and Urban Poverty Alleviation	343	591.08
7.	Food Processing industries	2704	483.59
8.	Tribal affairs	164	365.93
9.	Woman and Child Development	4611	312.72
10.	Culture	3248	245.09
	Total	**41918**	**42617.85**

[5] Department Of Power, Ministry of Panchayati Raj, Ministry of Rural Development, Department of Public Enterprises, Ministry of Petroleum and Natural gas, Department of IPP, Ministry of Corporate Affairs, Ministry of Civil Aviation, Ministry of Textile, Department of commerce, Ministry of Law and justice, Ministry of Planning and Ministry of Overseas Indian Affairs.

1.6 Results of certification of audit

Separate Audit Reports for each of the autonomous bodies audited under Sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are appended to the certified final accounts required to be tabled by respective Ministries in the Parliament.

Significant observations on the accounts of individual central autonomous bodies are given in **Appendix-V**.

Some of the important comments which were issued to the central autonomous bodies/Ministries concerned are as below:

(a) Internal audit of 123 autonomous bodies was not conducted for the year 2013-14 **(Appendix-VI).**

(b) Physical verification of the Fixed Assets of 131 autonomous bodies was not conducted during the year 2013-14 **(Appendix-VII).**

(c) Physical verification of the inventories of 103 autonomous bodies was not conducted during the year 2013-14 **(Appendix-VIII).**

(d) 68 autonomous bodies did not make investment of provident fund balances as per the pattern of investment prescribed by the Ministry of Finance **(Appendix-IX).**

(e) 94 autonomous bodies were accounting for the grants on realization/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance **(Appendix-X).**

(f) 135 autonomous bodies has not accounted for gratuity and other retirement benefits on actuarial valuation basis **(Appendix-XI).**

(g) No Depreciation on fixed Assets was provided by 23 autonomous bodies **(Appendix-XII).**

(h) 31 autonomous bodies revised their accounts as a result of audit **(Appendix-XIII).**

CHAPTER II : MINISTRY OF COMMERCE AND INDUSTRIES

Department of Commerce

2.1 Price Stabilization Fund Scheme

The Department of Commerce (DoC) launched the Price Stabilization Fund Scheme (PSFS) in April 2003 for a period of 10 years with the objective to provide financial relief to 3.42 lakh small growers of tea, coffee, rubber and tobacco, having operational holdings of land up to four hectares, when the prices fell below specified level, without resorting to the practice of procurement operations by Government agencies. The Price Stabilization Fund Trust (PSFT) was the Nodal Agency for operationalization of the Scheme. The PSFT was registered on 11th September 2003 with National Bank for Agriculture and Rural Development (NABARD) as the settler. Under the Scheme, a Corpus of ₹ 500 crore was to be kept in Public Account of Government of India. The fund was proposed to be created from the Government Contribution of ₹ 482.88 crore and growers' contribution (towards entry fee) of ₹ 17.12 crore. Interest[1] earned on Corpus would be given to the PSFT for implementation of the scheme. Keeping the Corpus fund undisturbed, interest earning alone was to be utilised for operationalizing the scheme. DoC constituted (April 2003) a High Powered Committee (HPC) for operating and monitoring PSFS. The actual Government and growers' contribution as on 31 March 2013 were, however, ₹ 432.88 crore and ₹ 2.67 crore respectively.

PSFS was based on the principle of contributions from the growers and the Government depending on the normal/boom/distress years, with a provision for withdrawal, limited to ₹ 1,000 by each eligible grower during distress year. The grower member would be required to deposit ₹ 500 (non-refundable) towards entry fee which would form part of the Corpus of PSFT. Every year, a Price Spectrum Band (PSB) would be announced by HPC within the range of +/-20% of the Seven Years' Moving Average of the international prices. If the domestic price fell

[1] As applicable to General Provident Fund, Special Deposit Scheme (SDS) from time to time

within the band, the year would be declared as 'Normal Year' and PSFT as well as the grower would deposit ₹ 500 each in the PSF SB (Saving Bank) Account of the grower. If the domestic price fell below the lower band, the year would be declared as 'Distress Year' and PSFT would be depositing ₹ 1,000 in the PSF SB Account of the grower. Likewise, if the domestic price was above the upper band, the year would be declared as 'Boom Year' and the grower alone would be required to contribute ₹ 1,000 in his PSF SB Account. By this mechanism, every year ₹ 1,000 would be credited in the PSF SB Account of the grower and at the end of the 10 year (period of the Scheme), the balance amount in the PSF SB Account can be withdrawn by the grower including the Government's contribution and the interest earnings thereon.

DoC reviewed the performance of the scheme in January 2004 and observed that the scheme had elicited poor response which led to setting up of various Committees (viz., Expert Committee in July 2004, Task Force in July 2006, Group of Ministers (GoM) in 2007, and Sub-Committee in October 2011) during the operation of the Scheme.

The Expert Committee recommended (July 2004) that under Distress year 1, each member would be granted compensation of ₹ 1,000/- and the total outgo from PSF Trust would be to the extent of ₹ 34.2 crore; Under Distress year 2, each member would be granted compensation of ₹ 5,000/- and total outgo from PSF Trust would be to the extent of ₹ 171 crore.

The Task Force had suggested (July 2006) that the growers be slowly graduated from PSF measures to Crop Insurance to IOU options and thereby to the Commodity markets. GoM recommended implementation of crop insurance scheme which was approved by the CCEA. Coming to the Sub-Committee, it discussed (December 2011) the following issues:

I. Modalities for drafting the Crop Insurance Scheme for Plantation Sector

II. Proposal for restructuring of PSF Scheme

III. Proposal for establishment of a separate Cardamom Price Stabilization Fund (CPSF) and formulated a draft Modified Price Stabilisation Fund (MPSF) 2013 scheme and a draft Plantation Crop Insurance Scheme (PCIS).

However, none of the recommendations of the Committees etc. was adopted. In the meantime, the Personal Accident Insurance Scheme (PAIS) was introduced w.e.f. 2005 on the recommendations of HPC.

The status of enrolment in PSFS as on March 2013 was as under:

Particulars	Commodity				
	Rubber	Coffee	Tea	Tobacco	Total
No. of growers targeted	1,97,461	71,949	42,619	30,317	3,42,346
Total Enrolment as on 31.3.2013	18,919	11,594	15,730	0	46,243
Percentage	9.6	16.1	36.9	0	**13.5**
No. of eligible growers to whom financial assistance has been released	5,482	4,474	507	0	10,463
No. of defaulters/growers to whom assistance is pending	13,433	7,034	15,223	0	35,690
Percentage of defaulters against enrolment	71.00	60.67	96.78	0.00	77.18
Percentage of participating members	2.8	6.2	1.2	0.0	**3.1**

Due to unattractive features[2] of the scheme, enrolment of only 46,243 growers i.e. 13.5 *per cent* had been achieved (March 2013) against the initial target of 3.42 lakh growers. Besides this, growers who had been enrolled in the scheme had defaulted in payment of contribution year after year. Audit observed that though initially enrolment in the Scheme had been to the extent of 13.5 *per cent* of the targeted number, participation in the Scheme had dwindled to a mere 3.1 *per cent* by 31 March 2013. Audit also observed that all the three commodities (as there was no enrolment in Tobacco), fell mainly under 'Normal Year' or 'Boom Year' category **(Annex I)** which revealed that growers' contribution was more than Government outflow.

Out of total expenditure of ₹ 8.21 crore made up to March 2014 by DoC, ₹ 6.23 crore had been incurred on administrative expenses of PSFT

[2] Demand of entry fees, low level of financial assistance, restriction on withdrawal, low rate of interest, unfit design of price spectrum band

(75.88 *per cent*) and only ₹ 1.98 crore (0.40[3] *per cent*) [₹ 1.53 crore (0.31[4] *per cent*) on PSFS and ₹ 0.45 crore (0.09 *per cent*) on PAIS] of the total interest accrued amounting to ₹ 490.25 crore, as on 31 March 2014 had been utilized for the intended beneficiaries.

Due to non-implementation of recommendations of the Committees, neither any modified scheme was approved till July 2014 nor was the erstwhile Scheme extended after completion of stipulated period i.e. March 2013. Further, in spite of advice of Department of Expenditure/Planning Commission to credit the amount lying in Corpus funds into Consolidated Fund of India, no action has been taken by DoC till July 2014. It was also noted that the administrative structure of PSFT is still in existence and continuously incurring expenditure in this regard.

2.1.1 Audit Findings

Following lacunae were found in the scheme due to which it proved a non-starter and failed to achieve its intended objectives:

1. Conception and formulation of PSF scheme

The scheme remained a non-starter, and purpose of creation of Corpus was defeated as only 0.40 *per cent* of the interest accrued had been utilized for providing assistance from the scheme during normal/distress years (March 2014), due to the following deficiencies in its conception:

- **Quantum of Assistance**

No analysis was done to determine the quantum of assistance of ₹ 1,000 on the basis of costs of production of the commodities. Further, DoC did not evolve any mechanism to account for inflation corresponding to the Consumer Price Index.

As an illustrative case, Audit noted, on the basis of 2000-01 prices of Coffee Robusta, that a steep drop of 20 *per cent* in prices (distress year) would result in reduction in income of ₹ 9,381.20 per hectare (₹ 37,524.80 for four hectares) as well as an actual loss of ₹ 1,367.70 per hectare (₹ 5,470.80 in respect of four hectares). Thus, the financial assistance of ₹ 1,000 provided under the scheme was inadequate to

[3] ((₹ 1.53 + ₹ 0.45) X 100) ÷ ₹ 490.25
[4] (₹ 1.53 X100) ÷ ₹ 490.25

compensate both the huge reduction in income as well as the actual loss suffered by the grower.

- **Design of Price Spectrum Band (PSB)**

  - **Opting the concept of Moving Average of past prices instead of cost of production**

Most growers and Commodity Boards were in favour of basing the PSF scheme on cost of production of plantation commodities and PSF was not seen as a solution by the growers. However, National Council for Applied Economic Research (NCAER) study and Operational Modalities Committee (OMC) concluded that it was practically impossible to fix a price that would cover the cost of production of each and every farmer and recommended the concept of moving average of past international prices. Audit, however, noted that small growers were concentrated **(Annex II)** at a few particular places in the country. Consequently, the factors/conditions affecting only these small growers could have been considered as reliable indicators for working out cost of production, revenue/income realization of small growers etc.

  - **Fixing of wider Price Spectrum Band**

Selection of an ideal band was very important as the price band should reflect ideal normative as well as efficiency considerations. NCAER, however, noted that narrower bands cost more to Government and vice versa. Audit observed that annual anticipated interest from the Corpus as envisaged by OMC was sufficient for providing assistance to all targeted growers even in the event of all the years being distress years. Thus, inappropriate fixing of a wide price band resulted in under-utilization of funds in PSFS.

- **Provision of a single quantum of assistance and a single bandwidth of 40 *per cent* for all commodities**

NCAER, in its study report, stated that the unit cost of production of these commodities varied widely and there was no single cost of production because it varied according to farm size, region and other factors such as type of soil, land, fertilizers and pesticides, labour etc. However, OMC did not take into consideration the above mentioned variations and recommended a single quantum of assistance of ₹ 1000 for all commodities. Though the NCAER study depicted that the average intra-year price variation (during 1980s and 1990s) in rubber and tobacco ranged between 20 and 30 *per cent* whereas that of tea and coffee ranged between 35 and 47 *per cent*, a single bandwidth of 40 *per cent* was recommended for all commodities instead of separate treatment for provision of financial relief for growers.

- **Cyclical rise and fall of prices**

Analysis of price data of tea, coffee Arabica, coffee Robusta and rubber (details given in **Annex III**) during the last 19 years (1994-2012) revealed that there were frequent fluctuations in prices from year to year. It was observed that a period of rise in prices of 4-5 years was almost always followed by drops in prices for a comparable period. Thus, the variations in prices of these commodities were cyclical in nature. Drop in prices were noticed to be followed by steep increase in prices. As such, the losses (due to price fall) suffered by growers during period of price falls could be recouped in the subsequent years of steep increases in prices. Also, rise in price trends occurred more frequently compared to drops in prices.

DoC accepted (December 2014) that it was aware from the initial stage itself of the deficiencies in the conception of the scheme. Regarding opting for the concept of moving average of prices over cost of production, DoC only stressed on the simplicity of adoption of moving average concept. DoC also stated that Expert Committee had suggested lowering the PSB from 20 *per cent* to 5 *per cent* /15 *per cent* in 2005 which was also incorporated in the MPSF proposal. In respect of single bandwidth and single quantum, it has been stated that there was a need to take an indicative data best representing the requirement. However, in spite of such awareness, Audit noted that no efforts had been made to conduct any analysis in DoC to sort out the shortcomings of the scheme.

2.1.2 Implementation of PSF scheme

- No data of defaulters was maintained by the PSF Trust. Audit also did not find any evidence of receipt of quarterly returns from Commodity Boards which was to contain information regarding refund of amount of default by Banks. Audit observed that many growers/members had defaulted in depositing their contribution in the

PSF accounts resulting in payment of ₹ 468.32 lakh[5] pending for release with PSFT.

- In contravention of Para 7 of scheme guidelines, the Commodity Boards of tea and rubber for the financial year 2011-12 had not maintained any separate bank account for PSF. In its absence, the actual utilisation/disbursement of PSF releases could not be verified in Audit.

- On the expiry of the scheme, PSFT issued directions (May 2013) to the Commodity Boards to allow for withdrawal of the entire balance of PSF savings bank accounts of the growers *w*ithout ensuring non-withdrawal of Government assistance and remittance into Government account in respect of defaulters.

- As per the approved Accounting Procedure, there was a shortfall of ₹ 13.50 crore in PSF Corpus as of 31st March 2014.

- The PSF scheme expired in March 2013. However, DoC extended the registration of the Trust for another period of 10 years in spite of the fact that neither was the PSF Scheme 2003 extended nor was any new/modified scheme in place to transfer the Corpus fund. As a result, PSFT was still in existence and during the period from April 2013 to March 2014, an expenditure of ₹ 58.73 lakh had been incurred on administrative purposes.

DoC's reply is awaited (March 2015).

2.1.3 Personal Accident Insurance Scheme

- PAIS was introduced from 2005, without the approval of the competent authority i.e. Cabinet Committee of Economic Affairs (CCEA), as a social security measure for the grower members of PSF Scheme with a cover of ₹ 25,000 per grower. PAIS was also not included in the original proposals considered by the CCEA in June 2002 and February 2003. Approval of CCEA was obtained only in March 2007 for enhancement of insurance cover from ₹ 25,000 to ₹ 1.00 lakh for death and permanent disability. Thus, PAIS remained operational for a period of two years without any authorization.

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5 Tea: ₹ 365.28 lakh; Coffee: ₹ 35.89 lakh and Rubber : ₹ 67.15 lakh

- The objectives of PAIS did not synchronize with the objectives of PSF scheme.

- Insurance schemes for labour in the rubber and tobacco sector were running concurrently with PAIS.

- It was also observed that major participation in PAIS was from the tobacco sector and no provisions had been framed in the guidelines of PAIS to ensure that compensation was not availed from other schemes in respect of claims made under PAIS.

- The scheme was modified, in December 2008, without approval of the competent authority i.e. CCEA, to enable growers in the tea, rubber, coffee, tobacco and spices sectors to become members of PSF by paying one time entry fee of ₹ 100/-, for the purpose of PAIS. Audit scrutiny, however, revealed that the Hon'ble Minister of Commerce & Industry approved (November 2007) "*the membership for Spices Sector for joining only the PAIS would be ₹ 100 for growers holding up to 4 ha of plantation and for those above 4 ha, it will be ₹ 500*". In spite of the reduction in enrolment fee, there was no noticeable achievement in membership under PAIS scheme as total membership was only 4.46 lakh (7.8 *per cent*) against the target of 57.17 lakh.

No specific reply has been furnished by DoC regarding introduction of PAIS and running of concurrent schemes. In respect of reduction in enrolment fee, DoC stated (December 2014) that reduction in enrolment fee was approved in December 2008. However, a copy of the approval is awaited (March 2015).

2.1.4 Poor monitoring

- HPC met 10 times only up to 27 March 2006 during the tenure (2003-13) of PSF Scheme. Thereafter, it was reconstituted (July 2014) after the Scheme had expired. Thus for a greater part of the operation of the Scheme, the stipulated mechanism for monitoring and for deciding on policy issues related to the Scheme was absent.

- Scheme guidelines envisaged that each Commodity Board should maintain the details of receipt of funds and prepare a quarterly return to be sent to PSFT. Audit scrutiny, however, revealed that:

  - No return was available in the records of PSFT.

  - The format of quarterly return did not call for information regarding members' contributions, the number of defaulters' accounts and amount required to be refunded against actual refund.

  - PSFT erroneously stated (September 2014) that all data was to be maintained by the Commodity Boards and there was no provision/format in the guidelines to forward such data on operation/closure of bank accounts by the Commodity Boards to PSFT.

- It was seen that there were yearly increases in the number of defaulters. However, Audit found no record in respect of default and closure of SB accounts.

- Even in the absence of basic data regarding receipt of contribution from growers, PSFT was releasing funds to the Commodity Boards, simply on their demand,

- The PSFS continued without review of its operation after five years as required under the resolution for creation of Scheme.

- Audit noted that if enrolment fee/ contributions received from growers had been taken into consideration, the size of Corpus could have been reduced at the initial stage itself to avoid idling of Corpus funds amounting to ₹ 432.88 crore[6] for a period of eight years.

- The bottlenecks identified in PSFS as well as in its operational procedure, though studied in comprehensive manner by various Committees, were never sorted out.

- PSFS expired in March 2013; however, DoC extended the registration of the Trust for another period of 10 years while still

[6] Total Govt. contribution

retaining PSF Corpus amounting to ₹ 918.53 crore (as of March 2014). Audit noted that a new insurance premium subvention scheme proposal was at a consultation stage. In such a scenario, the retention of the Corpus fund with PSFT was not justified.

No specific comments have been furnished in reply of DoC (December 2014).

Thus, the purpose for which the PSF scheme was launched was defeated as it did not attract growers on account of deficiencies in its concept i.e. insufficient quantum of assistance, design of Price Spectrum Band, single bandwidth and quantum for all commodities etc. which resulted in unfruitful expenditure of ₹ 8.21 crore, incurred primarily on administration of the scheme, and idling of funds amounting to ₹ 918.53 crore as of 31 March 2014.

Export Inspection Council of India

2.2 Avoidable expenditure due to non-collection of service tax

Indecision of the Export Inspection Council of India in timely directing the Export Inspection Agencies for collection of service tax on inspection and certification services from the exporters of notified commodities resulted in a loss of ₹ 9.98 crore.

Export Inspection Council of India (EIC) was set up on 1st January 1964 by Government of India (GoI) under section 3 of The Export (Quality Control and Inspection) Act, 1963 (the act) to ensure sound development of export trade of India through quality control and inspection and for matters connected therewith. EIC is assisted in its functions by the Export Inspection Agencies (EIAs), set up under section 7 of the act and located at Chennai, Delhi, Kochi, Kolkata and Mumbai. The mandate of EIC is to advice the Central Government regarding measures for the enforcement of quality control and inspection in relation to commodities intended for export. Work of inspection, testing and certification is carried out by EIAs, for which they charge such fees as may be prescribed by the Government. EIC exercises supervision and administrative control over the employees, accounts and records of the EIAs.

The Finance Act 2003 levied service tax on seven new items of services including *'technical testing & analysis; technical inspection and certification',* from a date to be notified later on. Subsequently, Government of India, Ministry of Finance, Department of Revenue vide notification No. 7/2003-Service Tax dated 20 June 2003 appointed 1st July 2003, as the date from which the levy of Service Tax on the above services came into effect. Thus, services of inspection and certification being provided by the EIAs came within the ambit of service tax with effect from 01 July 2003. Resultantly, the service tax authorities had been raising demand of service tax and penal interest thereon from EIAs and their sub-offices. However, the Ministry of Commerce & Industry (administrative Ministry of EIC) vide its letter (November 2004) addressed to Chairman, Central Board of Excise and Customs (CBEC), sought exemption from applicability of service tax for EIC/EIAs on the plea that inspection and certification service being offered by the EIAs to exporters of notified commodities were statutory in nature. It was further argued that these services were being provided by Agencies at the notified rates/fees, which could not be modified by them and thus the Agencies were not liable to collect and pay service tax as their statutory obligations could not be construed as taxable services. In response, Chairman, CBEC clarified (March 2006) that the service tax was being levied, depending on the nature of the service provided and not on the basis of the status of the service provider and hence the Council and its field formations could not be exempted from levy of service tax. In view of the clarification of the CBEC, the Ministry of Commerce & Industry directed (April 2007) the EIC to find ways for collection of service tax. EIC, accordingly, decided in its 101st meeting (December 2007) to start collection of service tax from users of services of EIC/EIAs with effect from 01 October 2007. The EIC, however, started collection of service tax from exporters with effect from 01 December 2013. EIC also paid (September 2014) an amount of ₹ 9.98 crore[7], on behalf of EIAs, towards service tax for the period from 01 December 2012 to 30 November 2013, though the amount of service tax for the period was not collected from the exporters.

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[7] EIAs Delhi ₹ 2.01 crore, Mumbai ₹ 2.13 crore, Chennai ₹ 2.07 crore, Kolkata ₹ 1.90 crore, Kochi ₹ 1.87 crore.

Audit observed that in-spite of the clarification given by Chairman, CBEC, directions given by the administrative ministry and the decision taken by EIC in its 101st meeting, the EIC kept on postponing its liability towards service tax for almost 10 years. Thus, in absence of any directions from EIC, the EIAs did not collect service tax from the exporters.

Management while confirming (October 2014) the facts and figures contained in the audit observation, admitted its service tax liability from 01 July, 2012 onwards.

Reply of the management is not acceptable because, in-spite of its admittance about EIAs liability to collect and deposit service tax on inspection and certification services with effect from 01 July 2012, EIC did not give necessary directions to EIAs. Consequently, EIC had to deposit service tax of ₹ 9.98 crore on behalf of EIAs, out of its own pocket, for the period from 01 December 2012 to 30 November 2013.

Thus indecision of EIC, in timely directing EIAs to collect service tax from the exporters of notified commodities, on inspection and certification services, resulted in avoidable payment of ₹ 9.98 crore by EIC for the period of 01 December 2012 to 30 November 2013 on behalf of the exporters. EIAs also have not recovered service tax for the period prior to 01 December 2012, for which contingent liability to the extent of ₹ 28.99 crore has been disclosed in the books of accounts of EIC for the year 2013-14. There is a possibility that EIC may also have to pay this amount.

The matter was reported to the Ministry (January 2015); their reply was awaited as of February 2015.

Tea Board of India

2.3 Unfruitful Expenditure of ₹ 7.27 crore on running of Tea Centres of Tea Board of India for Domestic Promotion of Tea

Tea Board continued the operations of various Tea Centres set up for domestic promotion of tea despite huge operational deficit over the years and non-fulfilment of intended objective.

Tea Board (Board) set up under Section 4 of the Tea Act 1953, is the apex body that plays a pivotal role for overall development of tea industry in India. The activities of the Board include extending financial and technical assistance for cultivation, manufacture and marketing of tea, aiding research and development activities and carrying out promotion activities by increasing consumption of tea in domestic and international markets.

Domestic market promotion and enhancing consumption of tea amongst the masses is planned by the Board through participation in domestic fairs and exhibitions and insertion of advertisements in print and visual media. Apart from this, the Board also operates seven Tea Centres[8], one each at Parliament House, Udyog Bhawan, Ministry of Finance and Yojana Bhawan in New Delhi, Chennai Secretariat and CMBT-Koyambedu at Chennai and Tirumala in Tirupati in South India where tea is served at very nominal rate to popularise its consumption. For day to day operation of these Centres, regular funds under both Non-Plan and Plan budget are provided by the Board.

It was observed in Audit that for a long time, the Board's tea serving units functioning at various places of New Delhi and South India were selling tea at subsidized rates with sale prices of tea remaining stagnant. The Board maintained the tea service by providing funds from its limited budgetary resources. However, due to soaring prices of ingredients like tea, milk, sugar and other variables in addition to increase in establishment expenses, the Board found it extremely difficult to run its Tea Centres.

It was further observed in Audit that:

- The Tea Centres were hardly contributing to domestic promotion of tea. The per capita consumption of tea during 2008 to 2012 ranged between 701 grams per head and 738 grams per head. On the one hand, production of tea in India had stagnated with limited scope of expansion of tea growing areas due to constraint of land and labour while on the other hand, there was only 5.28 *per cent* increase in per capita consumption of tea among Indians.

[8] Centre includes Bar/Buffet/ Nook/Room

- Tea Centres had restricted impact on increasing domestic consumption as it mainly served tea to government employees, dignitaries and guests in various Ministerial buildings. Except Tea Centres located at Tirumala and CMBT in Chennai, all other Tea Centres mainly served tea at nominal rates not to the general public but to the same regular customers i.e. Government departments employees. Thus the benefit of good quality tea at nominal price was not made available to the wider section of the society through these Centres.

- All Tea Centres experienced recurring operational deficit every year for which a significant amounts of plan and non-plan fund were spent by the Board. During the period 2008-09 to 2012-13, an amount of ₹ 11.47 crore (including ₹ 3.97 crore for ingredients and ₹ 7.50 crore for establishment) was spent for operating the seven Tea Centres. In return, a sum of ₹ 4.20 crore only was realized by the Board by way of sale proceeds of tea. Thus, there was an operational deficit of ₹ 7.27 crore during 2008-09 to 2012-13 for running the seven Tea Centres of the Board.

- The recurring operational deficit was mainly due to cost of ingredients, rising establishment cost and non-revision of price of tea at periodical intervals.

- Tea was served at very nominal rate, even less than the ingredient cost (e.g. in Parliament House, Udyog Bhavan and Ministry of Finance). The price of per cup of tea served was ₹ 0.88 since 1989 at Tea Centres of Udyog Bhawan and Ministry of Finance, ₹ one since 2001 at Parliament House and ₹ five since 2009 at Planning Commission. Against the above, the establishment cost at Tea Centres ranged between ₹ 3.93 and ₹ 17.77 per cup and ingredient cost ranged between ₹ 2.55 to ₹ 4.02 per cup of tea.

- The Board closed down the Tea Centre in Planning Commission and the same was reopened at the request of Planning Commission after enhancing the price of tea from ₹ 2.25 per tray (2 cups) to ₹ 10.00 per tray (2 cups) with effect from May 2009. Had similar approach been adopted for other Tea Centres, the Board could have mitigated its operational deficit to some extent.

- It was only in March 2011 that, based on the recommendations of its Tea Promotion Committee, the Board decided to revise the rate of tea sold at various Tea Centres in order to recover a part of Board's operational costs and generate additional internal resources. The price of tea served at various Tea Centres in South India was revised with effect from July 2011/October 2012 while the same remained unrevised for more than 24 years at the Tea Centres of New Delhi.

- Price of tea served in Udyog Bhawan, Ministry of Finance and Parliament House in New Delhi was not revised since 1989/2001 as the same was pending approval of Ministry. However, Ministry clearly opined (March 1988 and October 1989) that the Board had to take a decision on increasing the prices at its level with due regard to the reasonableness of rates.

- The Public Accounts Committee (PAC) in their Report (107th Report of 1987-88) recommended that unfruitful expenditure on Tea Centers should be discontinued immediately and resources made available thereby in terms of money, material and manpower be deployed more profitably in other productive activities without any further delay. However, the Board took no initiative to comply with the recommendation of PAC.

- PAC, in its sixty-fifth report (15th Lok Sabha) (January 2013), again voiced its concern regarding diversion of funds by the Board from Plan to Non-Plan expenditure, inadequate internal generation of funds, total dependence on Government support for every activity, weak financial management and internal controls. PAC, inter-alia, recommended that dependence on subsidies and other Government support should be taken as temporary alleviative measures which ought to be phased out eventually, moving towards a more profitable regime.

The Board stated (July 2013) that Tea Centres served the purpose of creating awareness about high quality of Indian tea at a highly affordable price to the people serving in Government Offices and also for visitors. The subsidized price acted as an inducement towards developing a healthy habit of drinking tea. Hence, it was essential to continue the practice of serving tea at subsidized rate in order to sustain the good work of educating consumers about good taste. The Board intended to increase the price gradually in order to match the increasing cost.

The statement of the Board needs to be viewed against the fact that per capita domestic consumption of tea remained almost static at less than 750 gram per head over the years. Moreover, the impact of subsidized price in Tea Centres did not reach the common man. The decision of the Board to enhance the price of tea sold at Tea Centres was forwarded for approval to the Ministry only in June 2011, to recover a part of Board's operational deficit. The revision of price at the Tea Centres of New Delhi is yet to be implemented (June 2014) despite a lapse of more than three years.

While accepting the audit observations, the Board finally stated (November 2013) that the need to redesign its efforts to promote wellness benefit of tea amongst the wider cross section of the society, keeping the cost of operation of Tea Centres minimum, increasing the price of tea served at various Tea Centres and critically evaluating the role and effectiveness of the Tea Centres for domestic promotion of tea, has been taken in the right spirit and immediate steps were being taken to address the concerns of Audit. A three member committee has been formed (November 2013) (i) to conduct an in-depth study on the functioning and current status of all the Tea Centres and recommend necessary steps to keep the cost of operations of Tea Centres minimum; (ii) to recommend the optimum price increase of tea to reduce the recurring operational deficit of the Tea Centres; and (iii) to submit a report on the role and effectiveness of the Tea Centres for domestic promotion of tea in the light of the recommendations of PAC. Though the Committee was asked to submit its report by 29 January 2014, the same was awaited (August 2014).

The role of Tea Centres for domestic promotion of tea thus needs to be reviewed urgently and appropriate decision taken, keeping in view the recommendations of PAC and the persistent deficit of non-plan fund on account of high cost of operation of Tea Centres.

The matter was reported to the Ministry (October 2014); their reply was awaited as of February 2015.

CHAPTER III : MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION

Department of Consumer Affairs

3.1 Unfruitful expenditure

With a view to strengthening weights and measures infrastructure in the States, the Department of Consumer Affairs supplied Mobile Van Kits (MVKs) to various States for testing weighbridges. However, the Department did not conduct any feasibility study for determining potential use of MVKs in the States before their procurement. As a result, in 12 States, 22 MVKs valuing ₹ 12.87 crore supplied during 2007 to 2010 were not in use as of January 2015.

In order to strengthen weights and measures infrastructure of States/UTs, the Department of Consumer Affairs (the department), Ministry of Consumer Affairs, Food and Public Distribution decided (August 2005) to supply 34 units of Mobile Van Kits (MVKs) for testing/verification of weighbridges[1] to various States and UTs.

The department placed Acceptance of Tender (AT) for supply of 34 MVKs with Directorate General of Supplies & Disposals (DGS&D) in August 2007 at a cost of ₹ 52.82 lakh to ₹ 78.83 lakh per unit. The supply order for additional 7 MVKs was placed in September 2008. The department supplied the MVKs (high capacity) between December 2007 and February 2009 to beneficiary States/UTs.

Audit observed that the department did not conduct any need assessment before initiating the procurement process. As a result, 22 MVKs valuing ₹ 12.87 crore supplied by the department to 12 States[2] between 2007 and 2014 were rendered idle as of January 2015 (Details in **Annex-IV**). The reasons for non-utilisation of MVKs were mainly hilly terrain not being conducive for the vehicles, roads being narrow, unavailability of technical staff and for want of repairs. Subsequently,

[1] A platform scale that stands flush with a road and is used for weighing trucks, livestock, etc.

[2] Twelve States are Goa, West Bengal, Assam, Meghalaya, Mizoram, Andhra Pradesh, Tamil Nadu, Bihar, Chhattisgarh, Punjab, Kerala and Karnataka

five States viz. Arunachal Pradesh, Assam, Goa, Meghalaya and Uttarakhand requested the department (October 2009 to August 2010) to replace the bigger size MVKs with smaller ones. Accordingly, 31 smaller size MVKs were purchased (2009) at a cost of ₹ 19.29 crore by the Department and supplied to the States.

Audit further observed that a decision was taken in November 2010 to transfer the bigger MVKs lying idle with the States to other areas where those could be utilised. However, the department did not follow up the matter thereafter leading to continued idling of MVKs.

Audit also observed that the eight states to whom the bigger sized MVKs were supplied, were already in possession of 8927 weighbridges; however, due to non-utilisation of the high capacity machines these were being tested with the low capacity machines. Hence Audit could not derive assurance about the adequacy of the present arrangement for testing the weighbridges in these States. Further, in the state of Bihar, Chhattisgarh, West Bengal and Karnataka the work of testing 5266 weighbridges could not be taken up.

On this being pointed out by Audit, the department stated (October and December 2014) that the procurement of bigger size MVKs for testing of weighbridges was a pilot project for the first time in the country. However, utilisation/transfer of bigger size MVKs was being ascertained from the states. The department added that states had been requested to take all necessary steps to ensure maximum utilisation of MVKs.

The department further stated (January 2015) that the decision to supply MVKs to the states was to provide them with equipment which was rudimentary prerequisite for verification of weighbridges and, therefore, such supply was not complementary or supplementary and hence did not warrant any feasibility study to ascertain their requirement. It added that the issue of narrow roads, hilly terrain and training of personnel attributed by the states was not justified and was rather a result of attitude of the enforcement officers of some states.

The reply confirms that the supplies were concluded without establishing need in consultation with the respective state Governments. Moreover, the stated reasons for non-utilisation of MVKs were reported by the user departments of the states and cannot be dismissed by the department as mere excuses. The fact remains that the decision of the department to supply MVKs was not based on proper analysis and evaluation of the proposed project leading to idling of Mobile Van Kits valuing ₹ 12.87 crore.

3.2 Poor internal controls leading to non-adjustment of excess release of funds

Ministry of Consumer Affairs, Food and Public Distribution had been releasing funds to Food Corporation of India (FCI) under the 'Village Grain Bank Scheme' for supply of food grains to needy States. The funds were released to the Corporation on the basis of the then economic cost of food grain which was found to be higher than the actual cost, determined subsequently, leading to excess release of funds of ₹ 1.75 crore to the FCI. The Ministry initiated action for adjustment of excess amount only after being pointed out by Audit.

The Ministry of Consumer Affairs, Food and Public Distribution has been implementing (November 2004) 'Village Grain Banks scheme'[3] (VGB scheme) in the villages identified by the State Governments as chronically food deficit areas. The scheme was to enable the marginalised food insecure households to borrow food grains from the Village Grain Banks set up within their villages.

As per the scheme provisions, the financial assistance was given under two components, viz. cash component[4] and food component. Under the food-component, each grain bank was to store one quintal of food grain (Rice, Wheat or coarse grain) per family for an average of 40 families, which was to be given as one time grant by the Central Government. Food grain was to be supplied by the Food Corporation

[3] The scheme was discontinued (January 2014) by the Ministry attributing to discouraging response of States.

[4] Includes cost of weight and measures, godowns, training transportation, etc. which was to be released by the Central Government to the State Governments for setting up and running of grain banks.

of India (FCI) to the concerned States on free of cost basis. For this purpose the Ministry was to make payments to the FCI, based on the average present economic cost of grains. The economic cost to the FCI consists of the Minimum Support Price declared by the Government of India, post procurement incidentals like statutory charges, mandi charges, cost of packing material etc., and operational cost of carrying food grains from surplus States to deficit States.

Examination by Audit disclosed that the Ministry had been releasing food grain assistance (payable in advance to the FCI) for establishment of Village Grain Banks in various States, on the basis of the then economic cost of food grains' so determined. Audit observed that the amount so released was only a provisional figure[5] and could not be determined with certainty till the closure of annual accounts of the FCI. Despite this fact, the Ministry did not make a provision for adjustment later, in case of any deviation with the economic cost finally determined. A comparison of Food Grains Bulletin (incorporating the final figures of economic cost) brought out by the Ministry with the sanction orders releasing funds to FCI disclosed that on 11 occasions the rates adopted by the Ministry were higher than the actual cost finally arrived at, while on two occasions it was lower. This led to net excess release of ₹ 1.75 crore during 2006-07 to 2011-12. Details are given in the **Annex-V**. Further, the fact that the rates adopted by the Ministry were consistently higher than the final rates is also indicative of unrealistic assessment by the Ministry.

On being pointed out, the Ministry confirmed the excess release of funds to FCI and stated that the FCI had been requested to refund the excess amount and to fix responsibility.

The reply of the Ministry attempts to pass on the responsibility on the FCI without recognising that the Ministry was not aware of the issue of excess release until being pointed by Audit. The fact remains that the Ministry failed to institute an efficient monitoring mechanism for reconciliation of the amount of economic cost released vis-à-vis the final

[5] Economic cost was being reviewed in various stages viz. Budget Estimates, Revised Estimates, provisional stage etc.

cost with the FCI and devise measures for their timely adjustment indicating poor internal controls within the organisation.

The Ministry subsequently stated (February 2015) that Audit had taken only those cases where final economic cost of food grains was fixed on higher side. However, if all the cases during the period were to be reckoned then an amount of ₹ 8.05 crore was outstanding against the Ministry on this account.

The reply is not tenable as results of Audit were based on test check of records and included the cases of over fixation of economic cost and reflected net excess. The reply of the Ministry confirms that the reconciliation exercise based on the final economic cost of the food grains was carried out by the Ministry only after the issue was raised by Audit. The Ministry must carry out regular reconciliation.

3.3 Utilisation of grants on inadmissible component

Under the scheme of 'strengthening of weights & measures infrastructure of States', construction of a new laboratory building was allowed for a land identified by the State Government or outright purchase of a constructed building. The State Government irregularly purchased land valuing ₹ 1.48 crore out of the funds released to it and Ministry failed to exercise adequate oversight through scrutiny of utilisation certificates.

The Ministry of Consumer Affairs, Food & Public Distribution approved (September 2009) a plan scheme of 'Strengthening of Weights & Measures Infrastructure' for augmenting the infrastructure of legal metrology departments of States/UTs to be implemented during 2009-12. Under the scheme the Ministry was to provide grants-in-aid for supply of standard equipment[6] and construction of laboratory buildings.

In terms of the scheme provisions, the States/UTs had the option to use grant in aid for construction of Working Standard Laboratory (WSL) and Secondary Standard Laboratory (SSL) either on a land identified and

[6] All type of weights, dispensing measures, surveying chains, blood pressure measuring instruments, taxi meters, CNG dispensers, vertical storage oil storage tanks for petroleum products

provided by the State free of cost or through outright purchase of a constructed building, as the case may be. However, the States were to ensure the availability of not less than 90 square metre space for WSL/SSL.

The Ministry sanctioned sums aggregating ₹ 2.70 crore during 2010-11 and 2011-12 to the Legal Metrology Department, Government of Uttar Pradesh for construction of SSL, WSL and calibration towers for testing of tank lorries at different stations in the State.

Audit examination of Utilisation Certificate furnished by the State Government disclosed that it had incurred a sum of ₹ 1.48 crore on purchase of land out of the grants received by it. Audit observed that this component was neither covered under the scheme guidelines nor under the sanction issued by the Ministry. The expenditure incurred by the State Government was outside the ambit of the scheme provisions and was, therefore, irregular. The fact that the Ministry failed to exercise adequate oversight on the fund utilisation by the State Government also indicates weakness in its monitoring mechanism.

After the issue raised by Audit (June 2014) the Ministry took up (June 2014) the matter with the State Government which in turn replied (August 2014) that it had purchased the land at places where free of cost land was not available and purchasing of a constructed building would also include cost of land. Therefore, purchase of land was in terms of the instructions issued by the Ministry.

The reply of the State Government is inconsistent with the scheme provisions which clearly stipulated that the States were to ensure availability of land for setting up the WSL/SSL. Hence the State Government diverted the funds on an inadmissible component.

On this being pointed out by Audit (September 2014), the Ministry admitted (December 2014) the audit findings and requested the Government of Uttar Pradesh to refund the grant of ₹ 1.48 crore utilised by it on purchase of land.

3.4 Non-utilisation of Flow Meter kits leading to unfruitful expenditure of ₹ 1.47 crore

The Ministry of Consumer Affairs, Food and Public Distribution procured Flow Meters kits and supplied these to various States under the scheme of 'Strengthening of Weights and Measures Infrastructure'. The kits were supplied to the States where compressed natural gas/liquid petroleum gas filling facility was not available. This led to non-utilisation of 19 kits valuing ₹ 1.47 crore in seven States.

Ministry of Consumer Affairs, Food and Public Distribution approved (September 2009) the scheme of 'Strengthening of Weights and Measures Infrastructure of States/UTs' to be implemented in XI Plan period (2007-12). The scheme included purchase of 100 kits of compressed natural gas (CNG)/liquid petroleum gas (LPG) mass flow meters[7] for testing of CNG/LPG dispenser stations in the States/UTs.

As per the scheme provisions, the Ministry was to procure CNG/LPG kits through Directorate General of Supplies & Disposals (DGS&D) to be supplied to various States free of cost. DGS&D floated the tenders for procurement in May 2010 and awarded (January 2012) the work to a firm at a cost of ₹ 7.76 crore. In terms of the Acceptance of Tender (AT), 40 CNG kits to 20 States/UTs and 60 LPG kits to 27 States/UTs were to be supplied up to June 2012. The kits were supplied by October 2012 in all the States/UTs, free of cost.

Audit noted that while deliberations were on for deciding the procurement of kits, Controllers of Legal Metrology, Assam and Arunachal Pradesh informed in April 2010 that there were no CNG facilities available in States and thus, no CNG kit was required to be supplied. The Ministry considered the request of Arunachal Pradesh and excluded its name from the consignee list. However, it supplied the kits to Assam.

Test check of records further disclosed that despite becoming aware of the impending feasibility issues in the light of the communication

[7] Flow meter is housed in a portable carrying case with battery for conducting verification of CNG/LPG dispensing stations.

received from Assam and Arunanchal Pradesh, the Ministry went ahead and supplied the kits (10 CNG kits and 7 LPG kits) to six States[8] where CNG/LPG filling facility was not available. Audit further noted that in the state of Odisha, two LPG kits could not be put to use (supplied in October 2012) due to unavailability of technical staff. The guarantee period of 12/15 months for all these 19 machines also expired without being put to use as of December 2014.

Thus, the action of the Ministry to supply the CNG/LPG kits without ascertaining the feasibility of their intended use led to non- utilisation of 19 kits in seven states with consequent unfruitful expenditure of ₹ 1.47 crore (details are in **Annex-VI**).

On this being pointed out, the Ministry stated (October 2014) that concerned State Governments were asked to provide the details of utilisation of LPG/CNG dispenser testing kits and also to ascertain the requirement of these kits which were lying idle with them.

The Ministry further stated (January 2015) that the kits were provided to some States in anticipation that being a green fuel it was going to be popular by the day and therefore pre-requisite standard equipment for verification of the CNG/LPG dispensers should be provided to most of the States. It also stated that it was considering diversion of six each[9] of CNG and LPG kits to other demanding States and that clarification had also been sought from some States[10] for non-utilisation of the kits.

The reply establishes that the Ministry did not ascertain the feasibility of utilisation of the kits upfront, which ultimately led to their non-utilisation.

[8] Assam, Kerala, Arunachal Pradesh, Nagaland, Himachal Pradesh and Tamil Nadu.

[9] Assam (2 CNG kits), Arunachal Pradesh (2 LPG kits), Nagaland (2 LPG kits), Himachal Pradesh (2 CNG & 2 LPG kits), Tamil Nadu (2 CNG kits).

[10] Kerala, Odisha, Nagaland and Assam.

CHAPTER IV : MINISTRY OF CULTURE

Sangeet Natak Akademi

4.1 Unfruitful expenditure

Rabindra Rangshala situated at the Delhi Ridge created for the furtherance of performing arts was handed over to Sangeet Natak Akademi in April 1993. On the directions of Supreme Court (May 1996), all activities were stopped in the Delhi Ridge area where the Rangshala was situated. The Akademi incurred ₹ 3.70 crore on maintenance, upkeep and deployment of staff at the Rangshala during 2002-03 to 2012-13 even though no programme was being held there.

The Rabindranath Tagore Centenary Committee conceived and created a large Open Air Theatre viz. Rabindra Rangshala in the early 1960s. The theatre is situated on the Delhi Ridge covering 37 acres of land and used for music, drama and dance. In pursuance of the decision taken by the then Department of Culture, Government of India, the Rabindra Rangshala complex was formally handed over by North Central Zone Cultural Centre, Allahabad to Sangeet Natak Akademi (SNA) in April 1993.

SNA did not organise its own programmes at the Rangshala but it had been renting out the stage and auditorium to various government agencies/private organisations for arranging their programmes. The last programme was held as early as 1993-94 and thereafter no programme was organised at the Rangshala. In May 1996, all activities were stopped in the Delhi Ridge area where the Rangshala was situated, on the directions of the Supreme Court.

The SNA proposed an action plan, duly approved by its Governing Body, to the Department of Culture for reactivation of the Rangshala. The Department of Culture advised SNA (January 2002) to seek clearance from the Ridge Management Board. The chronology of events that took place subsequently is brought out in table at **Annex-VII**.

The issue of non-utilisation of Rangshala was raised by audit in inspection report of 2003. Further, initiatives undertaken by the SNA, to put the Rangshala to use for the purpose for which it was set up, were inadequate and unfruitful. The Ministry on its part did not adopt a proactive approach to gainfully utilise the premises or to finally shut it down. Meanwhile, the SNA incurred an expenditure of ₹ 3.70 crore[1] on maintenance, upkeep and deployment of staff at the Rangshala during 2002-03 to 2012-13. The duties of staff deployed at the Rangshala mainly revolved around administrative work such as preparation of budget/annual accounts, maintenance of pay bill registers, submission of income tax return, correspondence with the CCW, AIR, etc.

Thus, the issue of non-utilisation of the Rangshala or its final closure as per directions of Supreme Court was not resolved even after a lapse of 20 years.

In reply SNA stated (October 2014) that SNA was never a party in the case, nor it held title on the property. It was further stated that SNA could only persuade the MOC for necessary guidance in the matter.

The reply is not acceptable as SNA failed to initiate timely action to resolve the issue for more than 20 years, and continued to incur administrative and maintenance expenditure.

The matter was reported to the Ministry (November 2014); the reply was awaited (February 2015).

4.2 Unproductive expenditure and blocking of funds

Ministry of Culture embarked on a project of development of land as park without ensuring removal of encroachment which led to the cessation of work midway. Project was ultimately shelved resulting in unproductive expenditure of ₹ 35 lakh and blocking of funds of ₹ 1.02 crore.

As part of Birth Centenary Celebrations of Lok Nayak Jayaprakash Narayan, the Ministry of Culture decided (December 2003) that the area behind Express building adjoining Ferozshah Kotla Fort in New Delhi

[1] Paid ₹ 2.55 crore to Central Civil Wing (AIR) for civil & electrical works and ₹ 1.15 crore towards pay & allowance of its staff deployed at the Rangshala.

was required to be developed as park in continuation with the recently developed JP Park and the existing Shahidi Park. The total area to be developed was five acres and the land was transferred by Land & Development Office to Archaeological Survey of India.

The Ministry released a sum of ₹ 1.25 crore (December 2003) to Central Public Works Department (CPWD) as a deposit for development of the land. CPWD, while submitting the preliminary estimates of ₹ 2.82 crore for the project in February 2004 also intimated that the work could be taken up only after encroachment was removed and clear land was made available to them. The estimate was inclusive of expenditure of ₹ 1.02 crore towards removal of encroachment. Accordingly, the Ministry released fund of ₹ 1.02 crore to Municipal Corporation of Delhi (MCD) directly for removal of encroachment in March 2004.

While the work relating to development of land was being undertaken, on insistence of a Member of Parliament that the work in the area be stopped and an old approach road, which was proposed to form part of the park, be restored for use by the public, CPWD reported the matter to the Ministry in June 2004 and the work was stopped. The Ministry, in March and June 2005, approached the Member of Parliament to discuss and resolve the issue but could not get any response. Since then no decision was taken in the matter.

Audit noted that the CPWD had already incurred an expenditure of ₹ 35.30 lakh on the work[2] before it was stopped and the balance amount was still lying with them. Between June 2004 and January 2006, the CPWD repeatedly requested the Ministry to take a decision with regard to continuation of the work. As no response was forthcoming from the Ministry, the CPWD from 2007 onwards till June 2011 proposed to refund the unspent amount of ₹ 89.70 lakh to the Ministry.

The Ministry responded in November 2011 by asking for details of the work undertaken within the expenditure of ₹ 35.30 lakh and seeking confirmation on whether the entire work had been completed as per the

[2] Development of land behind Express Building as parking continuity with JP Park and Shahidi Park, providing entry gate, railing etc. in front of Feroz Shah Kotla Fort, providing approach road, shifting of bus que shelter, providing footpath, fountain, sprinkler system, compound wall, gate, railing etc.

estimates submitted by the CPWD. CPWD furnished the details of work undertaken in December 2011. The Ministry started processing the case again and consequently, an unspent amount of ₹ 89.70 lakh was refunded by the CPWD in June 2012.

Thus, it would be evident that poor handling of the project and lackadaisical approach of the Ministry in neither taking a decision nor claiming the refund of unspent balance lying with CPWD led to blocking of funds for six years. Audit further noted that records of the Ministry did not indicate that it had ever attempted to ascertain the status of utilisation of funds of ₹ 1.02 crore released to MCD; nor did it seek refund of the same.

Hence, absence of a sustained and purposeful action by the Ministry, led to unproductive expenditure of ₹ 35 lakh and blocking of public funds of ₹ 1.02 crore with the MCD while the project objectives remained unfulfilled.

The Ministry stated (February 2015) that the previous cell handling the subject had been discontinued in August/September 2004 and all the records had been shifted to another building. The new special cell started functioning from December 2006. As the staff of newly formed cell was new and was not aware of the pending issues and since no reference had been received from CPWD during 2005-11, no action could be taken in this regard. The Ministry, with respect to the amount of ₹ 1.02 crore paid to MCD, also stated that the latter had never informed the Ministry that the amount released to them remained unutilised. Further the related records had also been carried away by CBI in relation to another case. As such, complete records were not traceable and that the matter was being pursued.

The reply establishes absence of standard procedures of handing over and taking over of records in the Ministry. Further, the onus was on the Ministry, being the fund releasing agency, to watch efficient and timely utilisation of the funds, which it failed to exercise. The fact remains that the public funds were handled by the Ministry in a lackadaisical manner.

CHAPTER V: MINISTRY OF EXTERNAL AFFAIRS

5.1 Failure to purchase Chancery building in Rome

The Mission and the Ministry failed to purchase building for Chancery in Rome despite requisite permission by the Committee on Non-Plan Expenditure in July 2011 and availability of funds resulting in a committed liability of ₹ 41.71 crore due to continued hiring of the property without an exit clause.

The Public Accounts Committee (108th Report of 1987-88) and the Standing Committee of Parliament on Ministry of External Affairs had emphasized the need for gradual reduction of rental expenditure of MEA with sound investment in suitable properties. The Standing Committee also recommended that MEA should devise a well-defined long term policy with continuous planning, monitoring, evaluation and control for efficient long term cost management of properties abroad.

During the audit of Embassy of India, Rome (Mission) in August 2013, it was noted that the Chancery was located at a Via XX Settembre, 5, Rome, since 1977. A legal notice was received by the Embassy from M/s Leonidi 3 Srl, landlord of the building, in December 2006, for vacating the premises on expiry of the lease on 30 November 2008.The Mission signed an agreement for out-of-court settlement with the landlord (February 2008) to continue occupation of the premises till 30 June 2011 and penalty of €1500 per day for any stay beyond that date. While approving the agreement, Ministry directed the Mission to look for appropriate alternate premises for relocation, not later than May 2011 in view of the agreed heavy penalties. Accordingly, Mission shortlisted a property located at Via dei Villini 2, Rome.

The Committee on Non Plan Expenditure (CNE)[1] considered the proposal of the Ministry for purchase of this property on 18 July 2011.

[1] CNE – is Committee on Non Plan Expenditure headed by Secretary (Expenditure), Government of India to consider the all Non-Plan proposal involving expenditure of over ₹ 75.00 crore recurring or non-recurring, on a new service or for expansion of existing services.

The Committee recommended the proposal of purchase of property at a total cost of € 23 million.

Audit noted that Mission not only failed to purchase and occupy the property, it executed (December 2012) a lease deed for continued leasing of the existing premises for six years and five months from 1 August 2012 at an annual rent of € 850000 *plus* taxes without an exit clause.

Ministry in its reply (May 2014) explained that since the report submitted by the Structural Engineer (Projects) on Via dei Villini 2, Rome mentioned that the structural stability of the building seemed to be doubtful and also because the owners of the property indicated that they were unwilling to go with the requirements of the Mission, it was decided to drop the proposal for purchase of the property. Ministry also asserted that the financial interest of the Government of India and the requirement of structurally safe office environment was also kept in view while taking the decision. Ministry further stated that before taking the decision they had examined the reasonableness of the enhanced rental of € 850000 *per annum* based on Mission's inputs including the options for hiring alternative Chancery premises. Ministry, however, accepted that the Mission erred in not including an exit clause which is a routine/standard clause in all lease agreement executed by GoI.

The reply of the Mission / Ministry highlights poor planning in view of the fact that the Structural Engineer (Projects) was deputed after a considerable delay (March 2012) from the date of approval of the proposal (July 2011). The seller had clearly shown his interest in concluding the deal on several occasions and backed out due to delay on the part of Ministry/Mission. The issue of structural soundness was raised at a much later stage, whereas it should have been ensured before sending the case to CNE. The time between identification of property (December 2010) and CNE's approval (July 2011) should have been used for fine tuning the SPA to cover all the aspects including requirement of structurally safe office environment.

It thus emerges that despite having obtained approval from the CNE in July 2011 and availability of funds, the Ministry/Mission failed to purchase property for the Chancery in Rome till September 2014 due to pre-mature processing and failing to satisfy themselves about suitability of premises from all angles. Further, omission to include the exit clause in the current lease agreement may result in continuance of present agreement till December 2018 and payment of rent of INR 41.71 crore[2].

5.2 Short collection of Business Visa fees

Short collection of Business Visa fees amounting to ₹ 10.20 crore in Missions and Posts abroad due to non-implementation of Ministry's instructions on issue of business visa

The Ministry of External Affairs (MEA) prescribes varying visa fee rates for different types of visas to be issued by Indian Missions/Posts abroad. The Ministry on 10 June 2008 revised all types of visa fees other than tourist visa fees including business visas for nationals of all countries except those with which India had bilateral arrangement. The MEA, while revising the visa fees, specifically instructed that business visa should be issued for a minimum validity of one year.

Audit Report No 13 of the Comptroller and Auditor General of India for the year 2012-13 pointed out cases of short recovery of business visa fee in contravention to Ministry of External Affairs' instructions of June 2008 (effective from 1st July 2008) which require that the business visas should be issued for a minimum validity of one year. The Ministry had accepted the initial audit observation and stated (November 2010) that the instructions on business visa fee had been reiterated to all the Missions and Post abroad. The Ministry issued (November 2010) a further clarification that the Missions and Posts may issue visas valid for less than one year if desired by the applicants, but the fees must be charged for one year.

Audit noted cases of short recovery of business visa fees in the following Missions and Posts;

[2] Rent for a period of 6 years and 5 months @ €850000 *per annum* amounts to €5454167 which is equal to INR 417134692.16 at current exchange rate of 1 € = ₹ 76.48

Mission/Post	Business visa fee for one year in local currency	Business visa fee for six months in local currency	Difference	Number of six month business visas issued	Loss of revenue	
					In local currency	INR
HCI Ottawa	CAD 183	CAD 123	CAD 60	819	CAD 49140	2722356
CGI Toronto	CAD 183	CAD 123	CAD 60	7778	CAD 466680	25854072
CGI Vancouver	CAD 183	CAD 123	CAD 60	2593	CAD 155580	8619132
EOI Mexico	MXN 1680	MXN 1120	MXN 560	3940	MXN 2206400	10325952
EOI, The Hague	EURO 148	EURO 99	EURO 49	13152	EURO 644448	54521718
Total						**102043230**

In reply, the HCI Ottawa accepted the audit observations and stated that due to error in interpretation of the Ministry's instruction of June 2008, HCI Ottawa and its Posts in Canada continued to issue business visa for six months which had a lower prescribed fees but started issuing one year business visa in December 2012. The EOI, Mexico stated that the Ministry's letter dated 10 June 2008 regarding issue of one year business visa was not received in the Mission. On being pointed out in audit, the Mission started issuing business visa for one year at the prescribed rate from March 2014 as per Ministry's instructions after audit had pointed out. The Mission at Hague agreed (October 2014) and stated that they had started charging business visa fee for minimum one year since 31st March 2014.

The Ministry (December 2014), while accepting the audit observations, endorsed the reasons for non-implementation of Ministry's instruction on issue of business visa and stated that discrepancy in collection of business visa fees was due to misunderstanding of the Ministry's circular and different interpretation of the instructions leading to genuine confusion in the minds of the consular officials. Consolidated instructions on the subject are being issued to put an end to the confusion definitively.

The fact, however, remains that due to issue of six months business visas which had a lower prescribed fee instead of for one year with a higher prescribed rate in line with instructions of the Ministry, the Missions and Posts had foregone revenue which would have otherwise accrued to Government of India. As a result, there was a short collection of revenue of ₹ 10.20 crore. Moreover, in the above cases, when audit pointed out the short collection of business visa fees, the Missions and Posts took corrective action immediately.

The Ministry should therefore ensure that all instructions issued by it to the foreign missions and posts have adequate clarity and single interpretation and that these also reach in time. A follow-up mechanism to ensure compliance of its instructions by all Missions and Posts is also required as the possibility of short collection of visa fees in some Missions and Posts, which were not covered in test check by audit, can not be ruled out.

5.3 Unauthorised expenditure of ₹ 429.81 lakh on engagement of contingency staff without sanction

The Consulate General at Houston and Chicago engaged contingency staff in violation of rules and instructions of the Ministry.

As per Rule 22 of General Financial Rules (GFR), no authority may incur any expenditure or enter into any liability involving expenditure unless the same has been sanctioned by a competent authority. Further, as per item No.12(2) of Schedule-I of Financial Powers of Government of India's Representatives Abroad, contingency staff could be employed by the Missions/Posts subject to the condition that the staff so employed were not for a regular nature of work or against vacant posts borne on the regular establishment. The Ministry of External Affairs (MEA) issued various instructions to Missions/Posts not to engage contingency staff in violation of laid down rules and regulations. The Ministry had reiterated its advice in January 2009 to the Missions and Posts to disengage all contingency staff and that on failing to do so responsibility would be fixed on the officers responsible for engaging contingency staff without proper authority.

A scrutiny (March 2014) of records in Consulate General of India (CGI), Houston for the period April 2011 to February 2014, and in CGI, Chicago (October 2013) from April 2012 to September 2013 revealed that an expenditure of ₹ 211.02 lakh and ₹ 218.79 lakh was incurred by these Consulates respectively for engagement of contingency staff without the sanction of the competent authority and in violation of the extant rules and the Ministry's instructions.

CGI, Houston

Audit observed that the CGI, Houston engaged nine contingency staff without sanction of the competent authority during the period from April 2011 to February 2014 for consular work and two of the staff were utilized as messengers. The unauthorised expenditure incurred by the CGI, Houston for engagement of contingency staff was ₹ 211.02[3] lakh.

In response, the CGI, Houston stated (May 2014) that contingency staff were engaged to overcome the problem of increased work load relating to issue of OCI and PIO cards. Further, two messengers were engaged by the Consulate under the delegated powers and two posts were sanctioned by the MEA in August 2011 (Q/CCP/576/09/10) and January 2012 (Q/CCP/576/12/2010).

The reply of the CGI, Houston is not tenable as under the extant rules the Consulate cannot employ contingency staff for regular nature of work. Moreover, the sanctions of the MEA cited by the Consulate were not for engagement of contingency staff but for appointment of local employees for a period of one year each. Hence, engagement of contingency staff by the CGI, Houston was in violation of rules and instructions of the Ministry.

CGI, Chicago

Audit also observed that the CGI, Chicago engaged 7 to 18 contingency staff at different point of time during the period 2012-13 to 2014-15 (upto September 2014) without the sanction of the competent authority for consular work and one staff was utilized as messenger and incurred an

[3] ₹ 72.03 lakh during 2011-12; ₹ 52.32 lakh during 2012-13; and ₹ 86.67 lakh during 2013-14 (upto February 2014).

unauthorised expenditure of ₹ 218.79[4] lakh. Audit further observed that during 2012-13, three contingency staff were engaged against vacant posts borne on regular establishment in violation of extant rules.

In response (October 2014), while accepting the audit observations, CGI, Chicago stated that engagement of contingency staff was unavoidable as the work relating to grant of visa and OCI cards was quite substantial in the Consulate. Contingency staff were hired as qualified candidates were not desiring to be considered for regular appointment due to low pay scale offered by the Consulate. The Ministry had been requested to approve the engagement of contingency staff.

The Ministry stated (December 2014) that the audit observation is being addressed by processing the expenditure incurred for post facto approval of the competent authority in MEA.

The fact, however, remains that expenditure of ₹ 429.81 lakh incurred on the contingency staff by the Consulates was unauthorized and in violation of Ministry's instructions. Addressing the issue by way of post facto approval only indicates weak control on validation and authorization process of expenditure in the MEA and Missions/Consulates. Moreover, granting post facto approval by the Ministry in a routine manner would encourage repeated violations by the Missions/Consulates in future.

[4] ₹ 110.92 lakh during 2012-13; ₹ 69.01 lakh during 2013-14; and ₹ 38.86 lakh during 2014-15 (upto September 2014).

CHAPTER VI: MINISTRY OF FINANCE

Insurance Regulatory and Development Authority

6.1 Avoidable expenditure on service tax

Failure to recover service tax from clients and subsequent payment thereof from own funds resulted in avoidable expenditure of ₹ 22.58 crore.

Insurance Regulatory and Development Authority (IRDA), Hyderabad has been rendering services to the Public/ Private Insurance companies, agents, brokers etc. by collecting charges/ fees. As per the provisions of the Finance Bill 2012, service tax is to be levied on all services except those specified under Section 66D (Negative List and exempted services). The services provided by IRDA were not included in the negative list. Hence, IRDA was required, with effect from 1 July 2012, to collect service tax on the charges/ fees collected for the services provided by it.

IRDA, instead of collecting the tax, requested (April 2012) the Ministry to get the services rendered by it included in the Negative List. IRDA did not, however, collect the service tax as per the provisions of the Act pending decision from the Ministry.

Ministry stated (July 2013) that it was a conscious decision of Government to keep exemptions at the minimum and as such the services of IRDA are liable to service tax.

Subsequently, IRDA sought opinion from a tax consultant, who confirmed (December 2013) the service tax liability and assessed the same for the period from 1 July 2012 to 2 December 2013 at ₹ 17.09 crore.

IRDA decided (December 2013) to collect service tax payable from 1 January 2014 from service receivers. It however, paid the service tax of ₹ 22.58[1] crore for the period 01.07.2012 to 31.12.2013.

Audit observed (February 2014) that

- IRDA did not consider it prudent to recover service tax from its service receivers pending Ministry's reply which was received after 15 months
- Even after receipt of Ministry's reply in July 2013, IRDA did not initiate action to recover service tax from its clients and instead it decided to pay the tax from its own funds.

IRDA stated (September 2014) that

- As there was no clarity on the subject, it sought the opinion of Ministry and the clarification was received in July 2013.
- Opinion sought from tax consultant was for calculation of service tax and not regarding its applicability.
- It felt that it was cumbersome to collect the service tax from agents (20 lakh), brokers (300), etc. and hence a conscious decision was taken to bear the service tax liability.

The reply needs to be viewed in light of the following:

- Services provided by IRDA were covered neither in the negative list nor by any specific exemption notification and were therefore liable to service tax.
- Tax consultant in his opinion also confirmed that services provided by IRDA were neither covered under negative list nor Mega Exemption List, therefore attracted service tax.
- IRDA could have attempted to collected service tax from its service recipients at the time of renewal of licenses as the services

[1] Service tax paid ₹ 6.42 crore (01.07.2012 to 31.12.2012) and ₹ 16.16 crore (01.01.2013 to 31.12.2013). Total ₹ 22.33 crore

provided by IRDA were clearly taxable and its decision to bear the burden without initiating steps to recover the same was flawed.

Therefore IRDA's decision firstly to not collect service tax and subsequently to bear the tax liability resulted in an avoidable expenditure of ₹ 22.58 crore.

The matter was reported to Ministry (October 2014); their reply was awaited.

Office of the Principal Chief Commissioner of Income Tax, Pune

6.2 Infructuous Expenditure incurred for hiring of office accommodation for Regional Processing Centre

CBDT's decision to create a Regional Processing Centre at Pune without planning & proper analysis of its requirement resulted in Office of the Principal Chief Commissioner of Income Tax, Pune incurring infructuous expenditure towards hiring of office accommodation for Regional Processing Centre amounting to ₹ 3.83 crore.

Rule 21 of the General Financial Rules specifies the standards of financial propriety and requires that every officer incurring or authorizing expenditure from public money to be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

The Hon'ble Finance Minister in the Budget presentation of 2010 made a proposal for setting up of Regional Processing Centre (RPC) at Pune and Manesar, for carrying out processing of manual returns of other than Karnataka and Goa Region. The main functions of the RPC, were to handle paper returns including picking up of the returns from designated locations, digitization, data entry and pushing the digitised return data to Central Processing Centre (CPC), Bengaluru, which is being run by the Infosys for handling all e-returns. Accordingly, based on the instructions of The Directorate of Income Tax (Systems) (June, 2010), the Chief Commissioner of Income Tax (CCIT) Pune constituted a committee (November, 2010) and after following all the procedures and deliberations, tenders were floated and a space of 1,06,278/ sq. ft. from M/s Vason Engineering Ltd. (Phoenix Ventures), at Hingewadi , Taluka Mulshi, Pune @ ₹.28 per sq. ft per month of carpet area for cold shell and ₹ 36 per sq.ft. per month of carpet area for warm shell was shortlisted. The administrative approval and expenditure sanction for the same was given by CBDT in June, 2011. The Department started paying rent with effect from 20th July 2011 as per agreement dated 20th July, 2011.

The Central Board of Direct Taxes (CBDT) later realised that the cost involved in processing the paper returns at the centre would be exceptionally high as compared to the existing rates charged by M/s Infosys at (CPC), Bengaluru. The department also found that the setting up of RPC was not viable as number of e-returns had increased substantially while the number of paper returns reduced considerably and so, there was a need to move towards e-filing of returns. Eventually, the CBDT in June 2012, informed CCIT-I Pune that the RPC, Pune project was to be scrapped and asked the latter to terminate the lease of the hired premises after issue of 2 months notice. CCIT-I Pune accordingly gave the lessor notice period of 2 months (15/06/2012) and terminated the lease w.e.f. 15.08.2012. Thus, though the CCIT paid rent amounting to ₹ 3.83 crore (As detailed in **Annex-VIII**) for the period from July, 2011 to August, 2012, neither the actual possession of the building was taken nor was any work carried out.

On this being pointed out (March 2014) the Department replied (November, 2014) that CBDT's proposal for alternative use of rented premises including for setting up of separate processing centre for processing the non-PAN based AIR information, was not finalised by Ministry of Finance on the ground that it would require a complete fresh proposal which may itself take more than one year. Further, the Ministry of Finance and the CBDT were involved in the entire process of hiring and termination of lease of RPC Pune.

Audit examination further revealed that the issue of opposition of Income Tax Employees Federation against the outsourcing of data entry work was persisting right from the beginning of the tendering process as paper returns of Karnataka and Goa were not being supplied to CPC Bengaluru from April 2010. Due to opposition of ITEF, the prospective parties were reluctant to bid, as a result lesser number of bids were received despite extension of time for submission of bids and retendering. Moreover the department was in the process of making e-filing mandatory for more and more number of assesses during the period when the proposal for setting up of Regional Processing Centres was in process. Thus, the reply of the department is not tenable, as CBDT took decisions in haste without evaluating the financial implications. Further, the trend of increase in e-filing and decrease in paper returns was also not envisaged and analysed by the department before deciding to setup the RPC at Pune. This resulted in CCIT Pune incurring infructuous expenditure of ₹ 3.83 crore.

The matter was referred to the Ministry (December 2014); their reply was awaited as of February 2015.

CHAPTER VII : MINISTRY OF HEALTH AND FAMILY WELFARE

Central Government Health Scheme

7.1 Over payment of Transport Allowance

The Doctors of Central Government Health Scheme (CGHS) in the Supertime Administrative Grade (SAG) scale were incorrectly being paid Transport Allowance at the rate of ₹ 7000 per month at par with the officers at the level of Joint Secretaries of the Central Government Departments. However, they were entitled to transport allowance of ₹ 3200 per month only in terms of the Office Memorandums issued by the Ministry of Finance. The incorrect application of rules by the CGHS led to overpayment of Transport Allowance of ₹ 5.74 crore to the Doctors between November 2008 and March 2014.

The Ministry of Finance, Department of Expenditure through its Office Memorandum (OM) prescribed (August 2008) the rates of Transport Allowance on the basis of recommendations given by the Sixth Pay Commission. According to this, rate of transport allowance to employees drawing grade pay of ₹ 5400 and above was fixed as ₹ 3200 plus Dearness Allowance (DA) thereon. Further as per para 3 of the OM, officers drawing grade pay of ₹ 10,000 & ₹ 12,000 and those in the Higher Administrative Grade+ scale who are entitled to the use of official car in terms OM of January 1994 shall be given the option to avail themselves of existing facility or to draw the transport allowance at the rate of ₹ 7,000 per month plus dearness allowance thereon.

Further as per Government of India Decision No. 2 below Rule 8 of Staff Car Rules, officers of the level of Joint Secretary and above, who have been provided with the facility of staff car for commuting between office and residence on prescribed payment basis under the Ministry's aforesaid OM of 1994 may be given an option either to avail themselves of the existing facility or to switch over to the payment of transport allowance, as admissible under these orders.

Test check of records of doctors of Central Health Service (CHS) of various zones of Central Government Health Scheme (CGHS), drawing grade pay of ₹ 10,000, for the period 2008-09 to 2013-14, revealed that transport allowance @ ₹ 7,000 per month plus dearness allowance thereon was being paid to them. During November 2008 to March 2014 the Doctors had been paid transport allowance aggregating to ₹ 10.58 crore at these rates. Audit observed that since they were not equal to the level of Joint Secretary to the Government of India and were not entitled for the staff car facility and as such were entitled to payment of transport allowance at the rate of ₹ 3200 (plus DA) only. The incorrect interpretation of rules by the CGHS led to excess payment of ₹ 5.74[1] crore to the Doctors as detailed in the **Annex-IX**.

On being pointed out by audit, the Ministry of Health & Family Welfare forwarded (August 2014) the case to Ministry of Finance for clarification. The Ministry of Finance clarified (December 2014) that doctors of CGHS were not eligible for drawal of transport allowance at the rate of ₹ 7,000 per month in terms of the aforesaid OM, even though they may be drawing pay with Grade Pay of ₹ 10000 per month.

This establishes the audit observation. It is recommended that the overpayment of transport allowance. ₹ 5.74 crore made to the Doctors may be recovered.

The matter was referred to the Ministry in March 2015; their reply was awaited.

Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry

7.2 Irregular payment of transport allowance

Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry paid transport allowance at higher rate to its officers contrary to the orders issued by GoI resulting in irregular payment of ₹ 3.51 crore

As per Rule 209 (6) (iv) (a) of General Financial Rules "All grantee Institutions or Organisations which receive more than 50 *per cent* of

[1] Amount drawn ₹.10.58 crore, Amount due ₹.4.84 crore, Excess ₹.5.74 crore.

their recurring expenditure in the form of grants-in-aid, should ordinarily formulate terms and conditions of service of their employees which are, by and large, not higher than those applicable to similar categories of employees in Central Government”. Jawaharlal Institute of Postgraduate Medical Education and Research (JIPMER), Puducherry being one such institution, has also vide its Regulation 43 of 2008, adopted the rules as applicable to the Central Government servants in respect of general conditions of service, pay, allowances including traveling allowance, leave salary, joining time, foreign service terms, etc.

Ministry of Finance, Government of India (GoI), had issued orders in August 2008 that officers drawing a Grade Pay (GP) of ₹ 10,000 & ₹ 12,000 and those in the HAG + scale, who are entitled to use the official car in terms of OM No.20 (5) EII A/93 Dt. 28-01-1994 shall be given the option to avail themselves of the staff car for commuting from residence to office and vice-versa or to draw the transport allowance at ₹ 7,000 per month plus dearness allowance thereon to take effect from 1st September 2008.

Accordingly, the Director and Medical Superintendent of JIPMER are the only two officers who are eligible for staff car. However, the officers drawing a Academic Grade Pay (AGP) of ₹ 10000 and ₹ 10,500 though not entitled for use of official car in terms of OM dated 28-01-1994, have been paid transport allowance of ₹ 7,000 per month plus DA thereon as against the eligible transport allowance of ₹1,600 per month (applicable for Puducherry).

Thus payment of transport allowance at ₹7000 per month plus DA to the non-entitled officers had resulted in irregular expenditure of ₹ 3.51 crore from September 2008 to November 2014 as detailed in the **Annex-X**.

JIPMER stated (December 2014) that the payment of TA at ₹ 7000 per month has since been discontinued from December 2014 and the modalities of recovering the excess payment are being worked out and the orders for recovery will be issued separately.

Ministry of Health and Family Welfare had also endorsed (January 2015) the reply of the Institute.

Safdarjung Hospital

7.3 Overpayment of ₹ 1.68 crore due to incorrect fixation of pay

The Safdarjung Hospital fixed the pay of its nursing staff incorrectly which resulted in overpayment of pay and allowances of ₹ 1.68 crore till August 2014. The Hospital after taking cognizance of the audit observation effected revision (March 2015) in the pay of its nursing staff with retrospective effect.

As per Central Civil Services (Revised Pay) Rules 2008, (CCS-RP) the initial pay of a Government Servant on and from the 1st day of January, 2006 (according to the revised pay structure) shall be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10[2].

Further in cases of upgradation of posts as a result of recommendations of Sixth CPC, the fitment table attached with the Office Memorandum dated 30th August 2008 corresponding to the pre-revised scale shall be used for the purpose of determination of pay in the pay band. To the pay in the pay band so determined, the grade pay corresponding to the upgraded post is to be added. This will be the revised pay of the Government servant who has been upgraded as a result of Sixth CPC recommendation[3]. The Ministry of Health and Family Welfare while endorsing the same (February 2009) directed all Central Government Hospitals to ensure that fixation of pay and payment of Nursing Personnel be carried out in the light of these orders.

As per section I below the First Schedule Part-'B' CCS (RP) Rules, 2008, the pay scale of Nursing and Paramedical staff was upgraded. Further, as per section II below the First Schedule Part-'A' CCS (RP) Rules, 2008, entry pay in the revised pay structure for direct recruits appointed on or after 1-1-2006 has been fixed in the respective pay band and given as under :

[2] Rule 7(1) of CCS (RP) Rules, 2008
[3] Clarification to Note 2A below Rule 7 of CCS (RP) Rules, 2008

(Amount in ₹)

For Existing Staff (on or before 01.01.2006)					For Direct Recruits (on or after 01.01.2006)		
Post	Pre-revised Scale	Revised Pay Scale	Pay Band	Grade Pay	Pay in the Pay Band	Grade Pay	Total
Staff Nurse	5000-8000	7450-11500	PB-2 (9300-34800)	4600	12540 in PB-2 (9300-34800)	4600	17140
Nursing Sister	5500-9000	7500-12000	PB-2 (9300-34800)	4800	13350 in PB-2 (9300-34800)	4800	18150

Test check of Service Books of 172 Staff Nurses and Nursing Sisters of Safdarjung Hospital revealed that their pay fixation under CCS (Revised Pay) Rules was done incorrectly. The pay of the existing Staff Nurse and Nursing Sister was required to be determined by multiplying the existing basic pay as on 1-1-2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. Instead, the pay of Staff Nurse and Nursing Sister was fixed in accordance with entry pay of direct recruits at ₹ 12,540 and ₹ 13,350 respectively. This resulted in overpayment of pay amounting ₹ 1.68 crore (excluding House Rent Allowance) to 172 Staff Nurse and Nursing Sister during the period January 2006 to August 2014 (As per details mentioned in **Annex-XI**).

On being pointed out, the Ministry stated (March 2015) that it had referred the matter to the Department of Personnel and Training for clarification. In the meanwhile, the Safdarjung Hospital after taking cognizance of the audit observation effected revision (March 2015) in the pay of its nursing staff with retrospective effect. The corrective action by the Hospital endorses the audit view.

Medical Council of India

7.4 Arbitrary upgradations and fixation of pay of employees

The Medical Council of India irregularly upgraded pay scales and fixed pay of its 18 employees which resulted in overpayment of pay and allowances of ₹ 91.57 lakh.

As per Section 9 of the Medical Council Act, 1956, the Council shall, with the previous sanction of the Central Government (Ministry of Health and Family Welfare) determine the conditions of service of the employees of the Council. In terms of the Ministry of Finance Office Memorandum (October 1984) matters relating to creation of post, revision of pay and allowances and similar establishment expenses of Autonomous Bodies should conform to the general pattern of the Central Government. Accordingly, any deviation from this norm would require prior approval of the Central Government.

Test check of Service Books and related records of the Medical Council of India (Council) disclosed irregular upgradation of posts and incorrect fixation of pay of its employees in 18 cases, subsequent to the implementation of Sixth Pay Commission as detailed below.

A. Irregular upgradation of pay scale of individual employees

Test check revealed irregular upgradation of pay scales of individual employees in six cases[4] (As per details in **Annex-XII)**. Such upgradation was sanctioned by the Executive Committee/Administration of the Council only, without obtaining approvals from Government of India. It was also observed that such benefits were not given to other similarly placed employees.

In response, Council stated (February 2015) that the Ministry through its letter of October 1994 had placed powers with Council for creation of posts and revision of pay scale of its staff subject to the condition that Council did not want Government grants and was able to meet the expenditure from its own resources. It further stated that according to the recruitment rules of the Council, these posts were single isolated posts and did not carry further promotions; accordingly the Council had adopted Department of Personnel and Training (DoPT) orders of May 1998 for upgradation of pay of its staff.

The Council's contention that these posts were single isolated posts and did not carry further promotions was not acceptable as Council did not upgrade pay scale of all employees in the same cadre but

[4] Ms. Prem Lata, Sh. Anil Kumar Ahluwalia, Sh. Anupam Dhua, Sh. V. K. Aggarwal, Ms. Maheshwari and Ms. Atula K. Mathur

upgradation was given to selective employees only. As such the government orders did not advocate arbitrary financial upgradation. It was also observed that Council had been receiving grants from the Government of India.

B. Incorrect fixation of pay of Assistants and Personal Assistants

In terms of Department of Expenditure, Ministry of Finance OM of November 2009, the posts which were in the pre-revised scale of ₹ 6500-10500 as on 1 January 2006 and which were granted pay structure of grade pay of ₹ 4200 in the pay band of PB 2 were to be granted grade pay of ₹ 4600 in pay band PB 2 corresponding to the pre-revised scale of ₹ 7450-11500 with effect from 1 January 2006. Subsequent clarification issued by the DoPT in consultation with Department of Expenditure, Ministry of Finance in December 2010 provided as under:

(a) **Officials working as Assistants as on 1.1.2006:** The pay will be fixed with reference to the fitment table of the pre-revised scale of ₹5500-10500 and they will be granted grade pay of ₹4600. No benefit of bunching is admissible in this case.

(b) **Officials working as Assistants as on 1.1.2006 who have given option for pay fixation with effect from 15.9.06 with reference to scale of ₹6500-10500:** The pay will be fixed with reference to the fitment table of the pre-revised scale of ₹6500-10500. In such cases they shall not be entitled for arrears of pay from 1.1.2006 till the date of option.

(c) **Officials promoted as Assistants/PAs between 1.1.2006 and 31.08.2008:** They shall have the option to have their pay fixed with effect from 1 January 2006 with reference to the pre-revised scale of lower post, *i.e.* UDC/Steno D. Alternatively, they can opt to have their pay fixed from the date of promotion with reference to the fitment table of the upgraded pay scale *i.e.* pre-revised scale of ₹ 7450-11500.

Audit observed that the Council incorrectly interpreted the extant provisions and fixed the pay of Assistants/PAs who were in position as on 1 January 2006 at ₹ 13860 (corresponding to fitment table for pre-revised basic pay of ₹ 7450) with effect from 2 January 2006 instead of reckoning the pay band of ₹ 6500-10500 as was admissible in these cases.

The incorrect fixation of pay of 11 Assistants/PAs resulted in excess payment to the following officials during 01 January 2006 to 31 March 2014 as detailed below:

(Amount in ₹)

Name of the official	Designation	Basic pay as on 01.01.06	Overpayment up to 31.03.14
Sh. Raj Kumar Dogra	Assistant	5850	454801
Sh. Lakhan Singh	Assistant	5850	454801
Sh. V. K. Prasad	Assistant	5850	454801
Sh. Raj Kumar Jain	Assistant	6200	448838
Sh. Anil Kumar	Assistant	6200	448838
Sh. Bijender Singh	Assistant	6200	448838
Sh. Bonny Harison	Assistant	6375	381642
Sh. Anuj Kumar	Assistant/SO	6725	362426
Sh. Rajiv Kumar	Assistant/SO	6725	362426
Sh. Ravi Bhargava	PA	6200	449864
Ms. Saroj Bhasin	Sr. Stenographer	6550	403836
		Total	**4671111**

The Council stated (February 2015) that the matter of pay fixation of Assistants and Personal Assistants was re-checked and necessary rectifications have been made. The adjustment of excess payment would be made from the future payments payable to these employees.

C. Irregular fixation of pay of Law Officer

The Council appointed a Law Officer in May 2011 in Pay Band-3 (₹15,600- ₹ 39,100) with Grade Pay of ₹ 7600. The Council fixed the basic pay of Law Officer at ₹ 31,200 per month (excluding Grade Pay of ₹7600) by allowing two advance increments as recommended by the Selection Committee and protecting the pay drawn by him in his parent organisation treating it as an Autonomous Body. He was given first increment on 01 July 2011.

Audit observed that the above fixation of pay of Law Officer was irregular on account of following reasons:

- As per the Recruitment Rules of the Council, the only mode of selection of Law Officer was through direct recruitment in the specified pay scale. The Recruitment Rules do not provide any provision for grant of advance increments on direct recruitment of any post. The Selection Committee was not, therefore, competent to grant two advance increments on initial appointment.

- The protection of pay drawn by the Law Officer in his earlier organisation was also irregular. The DoPT through its OM of March 2010, stipulates protection of pay to the candidates working in Public Sector Undertakings, Universities, State Government Institutions or Autonomous Bodies who are appointed as direct recruits in Central Government. Audit observed that prior to his appointment at the Council, the Law Officer was working at Asian African Legal Consultative Organisation (AALCO), an inter-governmental body of 47 member States with Secretariat at New Delhi. It does not therefore fit into category of organisations *i.e.* Public Sector Undertaking, University, Semi-government Institute or Autonomous Body as enumerated in OM of DoPT.

- The grant of first increment to the Law Officer with effect from 1 July 2011 was irregular since as per the Rules, the qualifying period for earning an increment is six months of service on 01 July. The Law Officer had joined the service on 06 May 2011 and did not fulfil this condition.

Thus, incorrect fixation of pay of the Law Officer resulted in excess payment of ₹ 7,61,145 to him during May 2011 to March 2014.

The Council stated (February 2015) that the matter of annual increment given to Law Officer in July 2011 had been checked and necessary rectification also made. The excess payment would be adjusted from the future payments. In the case of pay protection, the Council further stated that the previous organisation (AALCO) where the Law Officer worked was a semi-government organisation. The reply is not acceptable as the AALCO does not fall under the category of organisations as enumerated in OM of DoPT.

Thus, the Council had been arbitrarily enhancing pay of its employees without applying the established rules and procedures.

The matter was reported to the Ministry (December 2014); their reply was awaited (February 2015).

Central Government Health Scheme, South Zone

7.5 Short deduction of tax at source

Failure of the Central Government Health Scheme (CGHS) centres to deduct tax at source at the rate of 10 *per cent* for professional or technical services rendered by a private Firm resulted in short deduction of tax amounting to ₹ 66.34 lakh.

As per provision 194 J of Income Tax Act 1961 tax at source in respect of fees for professional or technical services is to be deducted at the rate of 10 *per cent* of such fees.

Central Government Health Scheme (CGHS), Ministry of Health and Family Welfare entered (October 2010) into an agreement with M/s Forsan Axios Technologies Pvt. Ltd for the purpose of outsourcing dental care services in CGHS Delhi. In terms of the agreement, all payments by the authorities to the firm were subject to deduction of tax at source as applicable.

The service provided by the firm was professional and technical in nature and was, therefore, subject to deduction of tax at source. Sample check of the related vouchers by Audit pertaining to various wellness centres of CGHS (South Zone) revealed that tax at source was not deducted on the payment of ₹ 6.63 crore made to the firm between August 2011 to June 2013 as per the details given in **Annex-XIII**.

Thus failure of the CGHS centres to ensure compliance with the laid down provisions and the terms of agreement resulted in short deduction of tax amounting to ₹ 66.34 lakh. This also calls for strengthening internal control within the organisation.

The matter was reported to the Ministry (January 2015); their reply was awaited (March 2015).

Dr. Ram Manohar Lohia Hospital

7.6 Excess expenditure on procurement of X-ray films

Dr. Ram Manohar Lohia Hospital failed to exercise due diligence in procurement of X-ray films leading to their procurement at higher rates. The hospital incurred excess expenditure of ₹ 57.17 lakh on procurement of X-ray films during February 2011 to August 2013.

In terms of Rule 150 and 160 of the General Financial Rules, all government purchases should be made in a transparent, competitive and fair manner so as to secure best value for money. In the case of procurement of goods of estimated value of ₹ 25 lakh or more, process of advertised tender enquiry should be adopted. Rule 154 of the GFR further provides that procurement from a single source may be resorted to if it is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods and is subject to furnishing of a proprietary article certificate in the prescribed format.

Dr. RML Hospital (Hospital) has been procuring Kodak Dry View Laser Imaging Films (X-ray Films) of various sizes (Proprietary items of M/s Care stream Health India (P) Ltd.) (Company) from M/s Rege Imaging & Cine Films (P) Ltd (firm), the authorised distributor of the Company. The rates offered by the firm during the period February 2011 to August 2013 ranged between ₹ 5397.75 to ₹ 16206.75 (inclusive of tax) in respect of four different sizes of films. The firm also declared that price tendered by it was not more than the price usually charged by it for stores of same nature/class or description to any private or Government purchaser.

Audit ascertained that All India Institute of Medical Sciences (AIIMS) had been procuring identical items by entering (January 2011) into contract with the Company which authorised M/s Kent Industries, another authorised distributor, to supply the material. However, the rates offered by M/s Kent Industries to AIIMS for the four different sizes of films were lower than the rates offered to Dr. RML Hospital which ranged between ₹ 3728.80 to ₹ 11185.31 (inclusive of tax). As a result, the Hospital ended up incurring excess expenditure of ₹ 57.17 lakh on procurement of X-ray films during February 2011 to August 2013 (Details in **Annex-XIV**).

Since X-ray Film being a common item utilised in every hospital, the Hospital should have ascertained the rates at which the items were being procured by other hospitals rather than relying on a certificate furnished by the firm, particularly since the Company had more than one distributor. Thus, the Hospital failed to effect economies in procurement of X-ray films leading to excess expenditure on their procurement.

The Hospital in its reply stated (September 2014) that the audit observation had been noted and in future all the proprietary items would be purchased from the parent companies and other hospitals would also be consulted before purchase of these items.

The matter was reported to the Ministry (November 2014); their reply was awaited (March 2015).

CHAPTER VIII : MINISTRY OF HOME AFFAIRS

Directorate of Forensic Science Services

8.1 Poor planning leading to non-fulfilment of scheme objectives

The scheme of creation of 'Regional Forensic Science Laboratories/District Mobile Forensic Units' was launched without ascertaining the actual requirement of funds and modality of expenditure. As a result only six labs were set up out of 58 labs envisaged leading to non-fulfilment of scheme objectives.

The Expenditure Finance Committee (EFC) of the Ministry of Home Affairs (MHA) approved (February 2009) the scheme of Directorate of Forensic Science Services (DFSS) viz., Creation of Regional Forensic Science Laboratories (RFSLs) and District Mobile Forensic Unit (DMFU), to be implemented as a Central Sector Scheme. The scheme was to strengthen capacity of routine forensic case analysis work, to build additional capacity for forensic analysis in chemical, physical, biological and document sciences in the states and to strengthen Crime Scene Management. The criteria for setting up RFSL/DMFU in a State/UT was on a normative basis which included factors such as nature or level of crime, security scenario, crime rate, status of the existing facilities etc. Under the scheme, a sum of ₹ 48 crore was allocated for setting up of 6 RFSLs and ₹ 52 crore for 52 DMFUs.

In order to implement the scheme, the DFSS was required to enter into a Memorandum of Understanding (MoU) with the states/UTs willing to join hands for creation of RFSLs and DMFUs.

The scheme was created with an outlay of ₹ 100 crore, out of which funds amounting to ₹ 35.99 crore were released to 15 states and 5 UTs spreading over 2010-11 and 2011-12[1]. DFSS entered into MoU with 14 states/UTs **(Annex-XV).** As per MHA approval, the scheme was to be implemented during the 11th Five Year Plan (2007-12) so that after

[1] ₹ 13.59 crore – 2010-11, ₹ 22.40 crore – 2011-12.

expiry of plan period the RFSL/DMFU would stand transferred to state governments. In terms of MoU, after the completion of the plan period, the financial requirements for RFSL/DMFU was to be met through state/UT budget.

Audit observed that while the scheme was approved by the EFC in February 2009, the initial amount of first instalment was released by the DFSS in March 2011 despite the fact that the scheme was to culminate in the 11th Plan itself. Audit further observed that the delay was attributable to working out various modalities for implementation of the scheme such as preparation of Detailed Project Report, Action Plan for implementation, mechanism of review and monitoring, signing of the MoUs with the state/UT Governments etc.

Audit further observed that though the MoU contained roles and responsibilities of the DFSS and respective state/UT governments, no timelines were prescribed for undertaking various activities for implementation of the scheme. In the absence of timelines, there were delays on the part of the states in acquisition of land, procurement of instruments and engagement of manpower etc. for establishing the RFSL and DMFU.

Audit also observed that funds amounting to ₹ 9.79 crore were released to three states and two UTs[2] without entering into MoU with them, while in five[3] cases MoUs were entered into with the states well after the funds were released. Further, the decision of the Ministry/DFSS to go ahead with its initial decision to discontinue the scheme in the 12th Five Year Plan (2012-17) was imprudent, given the fact that not even 50 *per cent* of the earmarked funds were released by March 2012 as initially envisaged. As a result, only two RFSL and four DMFU were set up as of December 2014. Later, DFSS approached the Ministry twice (February 2013 and April 2013) to decide about further course of action; the decision of the Ministry was awaited.

[2] Sikkim, Manipur, West Bengal, Puducherry and A&N Islands.

[3] Meghalaya, Mizoram, Tripura, Haryana and Jammu & Kashmir

In the absence of Utilisation Certificates pertaining to ₹ 18.88 crore[4] released to 14 state/UTs, the progress made in these cases also remained unascertainable. The status is indicated in **Annex-XVI**.

DFSS stated (February 2015) that it was not in a position to continue the scheme due to non-availability of sufficient budgetary provisions.

Thus, it was evident that the scheme was launched late without proper assessment of fund requirement and modalities for implementing the scheme in a time bound manner. This led to slow financial and physical progress and premature closure of scheme without fulfilment of scheme objectives despite a large number of states having committed to these through signing of MoUs.

Indo-Tibetan Border Police

8.2 Blockage of ₹ 15.58 crore paid as advance due to non-supply of arms & ammunition by the ordnance factories

In the absence of effective control mechanism for procurement of arms and ammunitions, a Support Battalion of ITBP paid advance funds amounting ₹ 15.58 crore to various ordnance factories, which remained blocked due to non-supply of emergent required arms and ammunitions.

Rule 161 of the General Financial Rules stipulates that appropriate time for each stage of procurement should be prescribed by the Ministry/Department to reduce delay in procurement. The Ministry of Home Affairs, Government of India had no practice of quoting time schedule for supply of arms and ammunition at the time of issue of sanction order and making advance payments against the sanctioned amounts to ordnance factories. However, as per the Proforma Invoice of the ordnance factories, the supplies were to be made within a period ranging between one and nine months from the date of receipt of advance payment.

Scrutiny of records (August 2009 & May 2013) of the office of a Support Battalion, Indo-Tibetan Border Police Force (ITBP), Karera, Shivpuri,

[4] Excluding the funds of ₹ 17.11 crore released to Sikkim, Uttarakhand, Mizoram, Goa, Puducherry and A&N Islands where labs were set up/UC received.

M.P. revealed that the payment of ₹ 15.58 crore being 60 *per cent* of the total cost was made as advances during 2007-08 to 2012-13 to different ordnance factories for supply of emergent requirement of arms and ammunitions **(Annex-XVII)**. However, the supply of the ordered arms and ammunitions was not made (November 2014) by the different ordnance factories. On this being pointed out by Audit (08/2009, 05/2013 & 01/2014) the Support Battalion, ITBP stated that to ensure early supply, monthly correspondence, telephonic messages and fax message were made and even special messengers deputed. It was also stated that due to non-supply of demanded arms and ammunitions, the performance of the forces was adversely affected. The Ministry also accepted (June 2014) the pendency of arms and ammunition and stated that the Ordnance Factory Board (OFB) could not make supplies of the items due to circumstances beyond their control. The Ministry further stated that the OFB has made arrangement to supply these pending items during the 2014-15.

The fact remains that in the absence of effective control mechanism for procurement in ITBP, the funds amounting to ₹ 15.58 crore paid by the Support Battalion, as advance to various ordnance factories, were blocked for the periods ranging from one to six years due to non-supply of arms and ammunitions.

Audit is of the view that the Ministry should look into the issue of advance payment to the Ordnance factories and take effective steps to remove the inefficiencies in the system, by making ordnance factories more accountable and ensuring timely supply of urgently needed arms and ammunitions to ITBP.

National Security Guard

8.3 Unauthorised expenditure of ₹ 2.15 crore

National Security Guard incurred an expenditure of ₹ 2.15 crore on activities that were not covered by the sanctions issued by the Ministry for construction of four Regional Hubs.

The Ministry of Home Affairs (Ministry) sanctioned (June 2009) ₹ 186.36 crore towards construction of pre-fab and permanent structures required for raising Regional Hubs of National Security Guard (NSG) in four metropolitan cities[5]. The Ministry further directed that the work would be executed by the National Building Construction Corporation (NBCC). The NSG on the directions of the Ministry entered into an MoU with NBCC in June 2009 for execution of the work. The construction of Regional Hubs commenced in September 2009 and completed in July 2012 (Chennai), October 2011 (Kolkata), January 2012 (Hyderabad) and October 2012 (Mumbai).

Audit observed that though the sanction was given for construction of structures like accommodation, barracks, mess, office & stores etc, expenditures on un-approved components, such as, purchase of furniture, payment of electricity bills and maintenance of buildings were also incurred by the NSG. Audit further observed that the MoU also did not provide for payment by NSG towards these components. Thus, the NSG incurred an unauthorised expenditure of ₹ 1.81 crore (including 7 *per cent* Agency Charges), as shown in **Annex-XVIII**, on items that were not covered under the sanctions issued by the Ministry. It was also observed that the NSG paid ₹ 26.83 lakh and ₹ 7.58 lakh to NBCC for post construction maintenance works of Hub at Kolkata (upto March 2013) and Hyderabad (2012-13) respectively. This expenditure was incurred, without the required approval of the Ministry, out of funds earmarked for construction of Hubs.

On this being pointed out, the Ministry endorsed (December 2014) the reply of NSG stating that expenditure incurred on maintenance work of Regional Hubs in all the four metropolitan cities was as per actual need of the NSG. As there was no alternative available with the NSG and maintenance of essential services was an inescapable requirement, the expenditure had been charged to the project cost. The Ministry on receipt of a request from NSG for ex-post facto approval, conveyed sanction of the competent authority (December 2014) for an expenditure of ₹ 2.15 crore incurred on purchase of furniture, payment of electricity bills and other miscellaneous/maintenance works, out of the amount sanctioned for raising of Regional Hubs.

The reply establishes the audit findings that the expenditure on activities unrelated to construction was incurred by NSG without prior approval of

[5] Chennai, Kolkata, Hyderabad and Mumbai

the Ministry, resulting in unauthorised expenditure of ₹ 2.15 crore. Further, post-facto approval in a routine manner, in fact, encourages the tendency to first commit the transgression and then seek its rectification. Anticipating essential expenses and providing for it will obviate need for such approvals *post-facto*.

Border Security Force

8.4 Deficient procurement planning leading to idling of equipment

Air Wing, Border Security Force procured 'Auxiliary Power Units' for use in two grounded helicopters. These components were procured before life extension of helicopters by the Manufacturer. Thus, BSF failed to ascertain future serviceability of the helicopters before concluding the procurement process leading to idling of components worth ₹ 1.41 crore for almost 20 months

In terms of the lifing policy of the MI-17 helicopters issued by the Air Headquarters, Indian Air Force (IAF), no extension is permissible on the retirement life of helicopters and components. If considered necessary, the matter is to be taken up with the Manufacturer for revision of retirement life of helicopters and components. The life extensions for helicopters are normally provided by the Original Equipment Manufacturer (OEM) after ascertaining technical validity of the machines and ensuring that components fitted in the helicopters are having sufficient residual life or fitted with new items.

Air Wing, Border Security Force (BSF) decided (March 2012) to retrieve the serviceability of its two MI-17 helicopters (registration no. Z-4102 and Z-4104) on AOG status[6] due to completion of hours/calendar life of airframe and major aggregates. Inspector General (Air), BSF accorded administrative approval (March 2012) for procurement of 10 spare parts including two Auxiliary Power Units (APUs). BSF sanctioned (October 2012) ₹ 1.41 crore for procurement of two APUs from M/s Motor Sich, JSC, Ukraine[7] being the OEM. BSF entered (November 2012) into an

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[6] Aircraft Operationally Grounded

[7] APU is manufactured by the state of Ukrain which was once part of USSR. Procurement of other spares (manufactured by other integral parts of Russia) was not pursued further as life extension of Helicopters (Z-4102 & Z-4104) was not carried out.

agreement with OEM and released (February 2013) an amount of ₹ 1.34 crore (95 *per cent* of the agreed amount). The APUs were supplied in May 2013.

Audit examination disclosed that the BSF did not approach the IAF or the OEM for life extensions of these two helicopters before initiating the procurement of spare parts which was not in consonance with the lifing policy. Thus the BSF concluded the procurement process for the APUs even before ascertaining the technical viability and sustainability of the machines for future operations. As a result, the APUs procured at a price of ₹ 1.41 crore were rendered idle for almost 20 months while the helicopters continued to be on AOG status as of November 2014.

On this being pointed out by Audit, BSF, in its reply stated (September 2014 and November 2014) that life extension of helicopters (Z-4102 and Z-4104) could not happen through IAF. It further stated that the contract of APUs was finalised in the month of November 2012 and a decision was taken in the month of January 2013, to carry out life extension of Z-4101 and Z-4105 instead of Z-4102 and Z-4104. The initial demand of APUs for two helicopters Z-4102 and Z-4104 was maintained for Z-4101 and Z-4105 to avoid any further price escalation. The procured APUs would be utilised in other two helicopters (Z-4101 and Z-4105) which were presently flying with loaned APUs from Indian Air Force.

It also added that as no MI-17 helicopter would fly after 4 February 2015 until overhauled, these APUs could be given to IAF in lieu of APUs taken on loan. This arrangement would not only ensure utilisation of useful life of APUs but also result in saving to the exchequer.

The reply is not tenable on the following counts:

- The status of future serviceability of these helicopters (Z-4102 and Z-4104) remained highly uncertain owing to life extension issues throughout the procurement process; yet BSF went ahead and made the procurements.

- The contention that the procurements now made would be utilised for other two helicopters (Z-4101 and Z-4105) which were being operated by taking APUs on loan from IAF would appear to be a *fait accompli* rather than the result of a well-conceived plan.

Moreover, the life of these two helicopters was going to expire by February 2015 unless these underwent overhauls.

- The decision to go ahead with the procurement process even after deciding in January 2013 to carry out the life extension of Z-4101 and Z-4105 instead of Z-4102 and Z-4104 as initially planned was imprudent as BSF could have taken corrective action of cancelling the procurement formalities even at that stage.

- The BSF did not undertake the procurement activities for APUs and other spare parts in a synchronized manner. This is evident from the fact that while the new APUs were procured in May 2013, the process for procuring other items was initiated in July 2013. The tenders were finally opened in December 2013 but the matter was not taken forward.

- While BSF took APUs on loan from IAF for its two helicopters in April 2013, the two APUs which were delivered in May 2013 continued to idle. The fact that these activities were being undertaken simultaneously was indicative of a deficient procurement process.

- The contention of the BSF that the new APUs can be given to IAF in lieu of APUs taken on loan is a poor rationalisation of an inappropriate decision which ultimately led to idling of expensive components.

Central Reserve Police Force

8.5 Extra expenditure

The failure of the Central Reserve Police Force to follow appropriate procedure for procurement of 120 Ambulances with standard fittings in a timely manner led to increase in procurement costs and consequent extra expenditure of ₹ 83.79 lakh.

Central Reserve Police Force (CRPF) submitted a proposal (June 2010) to the Ministry of Home Affairs (Ministry) for purchase of 133 four-stretcher ambulances along with fitting of air-conditioners and standard equipment. It was proposed to purchase the vehicles from M/s Tata Motors Ltd. (TML), being the Original Equipment Manufacturer (OEM). The total cost of ambulances with fabrication was estimated at ₹ 13.43 crore. The Ministry while according sanction of ₹ 14.38 crore (including taxes) for purchase of 120 nos. four-stretcher ambulances (₹ 10.82 crore) and fitting of AC with standard equipment (₹ 3.56 crore) to the proposal (May 2011), stipulated that purchase of ambulances may be made through DGS&D rate contract and fabrication be done through the OEM of the vehicle.

Accordingly, CRPF approached TML, which agreed (August 2011) to provide the vehicles and fittings at rates sanctioned by the Ministry as a one time special offer valid till September 2012 which was later extended to September 2013.

CRPF placed supply orders for ambulances and AC fitments alongwith other components in February 2012 and March 2012 respectively. As per the supply order, ambulances were to be delivered by 2 July 2012 or earlier. However, CRPF decided (March 2012) to cancel the supply order of AC fitting with equipment on the grounds that it was issued without completing the single tender formalities.

CRPF again issued a single tender enquiry to the same firm in April 2012 for fitting of AC and equipment on 120 ambulances. However, the firm in the meanwhile had increased the rates for carrying out the fittings by ₹ 45000 per vehicle (September 2012). Further, the rates of excise duty and VAT had also increased during the intervening period. The details of increase in costs are given in **Annex-XIX.**

CRPF made a revised proposal to the Ministry for approval cum expenditure sanction for procurement of fitting of AC and other standard equipment from TML in November 2012 at a revised cost of ₹ 4.54 crore (including VAT). The Ministry took one year to deliberate on this proposal and finally issued (November 2013) a revised sanction of ₹ 15.66 crore (₹ 11.12 crore for vehicles and ₹4.54 crore for fitments). The delivery of entire fleet of vehicles was completed as of November 2014. The payment of ₹ 14.13 crore (₹ 10.61 crore for 112 ambulances and ₹ 3.52 crore for AC fitting with standard equipment in

103 ambulances) had been made as of January 2015. Payments of bills in respect of remaining vehicles were under process.

Audit observed that the CRPF despite categorical approval of the Ministry cancelled the initial supply order and went in for avoidable re-tender on the plea that supply order was issued without going through the tender process, thus delaying the procurement process.

The CRPF stated (December 2014) that since rules did not permit placing supply order directly on the firm without initiating tender process, it had taken the right step in conformity with the existing rules.

Audit, however, observed that if single tender enquiry was to be followed, CRPF should have done so by agreeing and binding M/s TML with one time special offer (valid till 30 September 2012) being given by the firm.

Thus, inefficient handling of procurement and inept application of laid down rules resulted in repeated tendering and avoidable delay which in turn led to cost escalation of AC fitment charges and increased excise duty, VAT etc. Audit worked out avoidable extra expenditure of ₹ 83.79 lakh.

CHAPTER IX : MINISTRY OF HUMAN RESOURCE DEVELOPMENT

National Institute of Technology, Meghalaya

9.1 Avoidable Extra Liability

The Institute incurred avoidable extra liability of ₹ 12.67 crore due to inept handling of contract for project management consultancy services.

National Institute of Technology, Meghalaya (NIT) issued (March 2013) tender for award of Project Management Consultancy (PMC) Service for Development of Permanent Campus of NIT at Sohra (Phase-I). The estimated cost of the development of campus was ₹ 438.52 crore and PMC bidders were to submit their financial bids in terms of percentage of the estimated cost. In response nine firms submitted their bids. A Consultancy Evaluation Committee (CEC) was formed for the selection of PMC which fixed a cut off score of 50 for technical qualification based on listed criteria in tender document (April 2013). The following three bidders qualified.

Sl. No.	Name of bidders	Technical Scores
1.	M/s. RITES Ltd, Gurgaon,	84
2.	M/s. Tata Consulting Engineers Ltd, Kolkata	69
3.	M/s. Archtech Consultant Private Ltd (ACPL)	63

The CEC also decided to finalise the selection after opening of the financial bids and discussion with the technically qualified bidders. The CEC in its second meeting held on 6th May 2013 decided to assign 70 *per cent* weights to technical scores and 30 *per cent* to financial scores.

The Committee, during discussion with M/s ACPL, found that the bidder did not come on having carried out independent PMC works without involving any other sister concerns. Hence, the CEC felt that all the documents submitted by the bidder need to be verified. However, in the same meeting, the financial bids of the short-listed bidder were opened.

Based on the technical & financial evaluation scores, the final scores were as follows, with M/s APCL with score of 74.1 as L-1 bidder:

Sl. No.	Name of the bidders	Technical bid Score (T)	Financial bid rate *(in % of the Cost of the works)*	Financial bid Score (F)	Final score *S=0.7T+0.3F*
1.	M/s. RITES Ltd, Gurgaon,	84	6.40	23.44	65.83
2.	M/s. Tata Consulting Engineers Ltd, Kolkata	69	1.91	78.53	71.86
3.	M/s. Archtech Consultant Private Ltd (ACPL)	63	1.50	100	74.10

However, the Building & Works Committee (B&WC) in its emergency meeting held on 18th May 2013 observed that four of the certificates submitted by M/s. APCL in respect of 'PMC Service for Large Building Executed' did not have any mention of PMC services but were shown as 'Construction works' only. It further noted that in respect of experience of Assam University work, there was no mention of project management consultancy done by the firm. In view of the bidder not having adequate experience of true PMC service of an Academic campus, the Committee reduced the Technical Score of the firm from 63 to 49 and technically disqualified it. Consequently, the B&WC resolved that the remaining two firms qualify for the work as per their final scored recomputed as follows.

Sl. No.	Name of the bidders	Financial bid rate	Technical bid score (T)	Financial bid score (F)	Final Score *S=0.7T+0.3F*
1.	M/s RITES Ltd, Gurgaon,	6.40	84	29.84	67.75
2.	M/s Tata Consulting Engineers Ltd, Kolkata	1.91	69	100.00	78.30

On the basis of highest score of 78.3, the B&WC recommended to award the PMC Service contract to Tata Consulting Engineers Ltd, Kolkata. However, the Board of Governors (BoG) noted (June 2013) that the L1 bidder was found to be not technically qualified after opening of the price bid. It, therefore, asked the B&WC to have another look at its recommendation. B&WC decided (18th July 2013) to cancel the tender and call for fresh tender. Accordingly, a fresh tender was floated on 30th July 2013 and only four firms[1] participated out of which two firms[2] were found to be technically qualified. The Selection Committee, recommended award of contract to M/s RITES Limited at their quoted rate of 4.8 *per cent* of the project cost (₹ 21.05 crore at estimated project cost of ₹ 438.52 crore). The BoG decided (23rd November, 2013) to award the contract to M/s. RITES Limited.

Following deficiencies were observed by Audit:

a. Technical disqualification of M/s ACPL by B&WC after opening of the financial bids was in contravention of the GFR 175 which states that financial bids of only technically qualified bidders should be opened. Further, the CEC erred in opening the financial bids without verification of all the technical documents submitted by the bidders. CVC guidelines also require short listing of qualifying firms before opening of financial bids.

b. Cut off score of 50 for technical qualification, fixing of 30 *per cent* for financial score and 70 *per cent* for technical Score were not prescribed in the bid document. The scores were fixed at the time of opening of technical bids by CEC which was not appropriate.

c. The reduction of the technical score by 14 points was also incorrect as the scrutiny of bid documents & the technical evaluation results showed that M/S ACPL was eligible for three points for the PMC work executed for the Assam University/ Tripura University, which was rejected by the B&WC. By adding the three points, the technical scores of M/S ACPL would work

[1] M/s RITES Ltd, MMS Advisory Pvt.Ltd, NPCC Ltd and Engineering Projects (India) Ltd.

[2] M/s RITES Ltd & NPCC Ltd.

out to 52 (49+ 3) and thus qualify them for financial evaluation[3]. Consequently, M/s. Tata Consulting Engineers Ltd, Kolkata would have been the lowest bidder for award of contract and cancellation and re- tender could have been avoided.

Hence inept handling of tendering process and evaluation of the bids resulted in the award of PMC contract at higher rate at 4.80 *per cent* against the rate of 1.91 *per cent* quoted by M/s. Tata Consulting Engineers Ltd, Kolkata in first round with the extra financial out go of ₹ 12.67 crore to the Institute. As this was based on estimated expenditure only, this extra expenditure may increase with increase in project cost.

NIT stated (May 2014) that M/s ACPL, the lowest bidder of the initial tender was technically disqualified as they could not prove that they fulfilled the technical criteria as in many of the certificates submitted by the firm mention of PMC services was not there. They further stated that the technical score of 52 as calculated by Audit would not make the firm lowest bidder.

The reply does not answer issues regarding opening of financial bid without adequate technical evaluation and reduction of scores after opening of financial bids. The fact remains that the NIT had to incur extra cost of ₹ 12.67 crore which was avoidable.

The Matter was reported to Ministry in June 2014; their reply was awaited (February 2015).

[3] As such, the final evaluation would have been as follows.

Sl. No.	Name of the bidder	Technical bid Score (T)	Financial bid Score (F)	Final Score *S=0.7T+0.3F*
1	M/s. RITES Ltd, Gurgaon,	84	23.44	65.83
2	M/s. Tata Consulting Engineers Ltd, Kolkata	69	78.53	71.86
3	M/s. Archtech Consultant Private Ltd (ACPL)	52	100	66.40

9.2 Irregular payment of Service Tax of ₹ 63.75 lakh

Indian Institute of Science Education & Research, Mohali and PEC University of Technology, Chandigarh made payment of service tax on the outsourced services, although these services were exempted from payment of such tax.

Ministry of Finance (Department of Revenue), Government of India exempted certain services provided to or by educational institutions from service tax with effect from 1 July 2012 (Notification No. 25/2012-Service Tax dated 20.06.2012). The notification clarified that exempted services *inter alia* includes any services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person. Ministry of Finance further clarified that by virtue of the entry in the negative list, it was clear that all services relating to education are exempt from service tax (circular no.172/7/2013-ST dated 19.9.2013).

Audit observed that the Indian Institute of Science Education & Research (IISER), Mohali, Punjab has outsourced the services of security, horticulture and housekeeping to an agency[4] from 01.04.2011 onwards and had paid service tax of ₹ 48,39,831 during 01.07.2012 to 31.03.2014 for the services provided during this period.

Similarly PEC University of Technology, (PEC) Chandigarh had also outsourced the security services to the same agency in May 2011 and paid service tax amounting to ₹ 15,34,746 during the period 01.07.2012 to 31.03.2014. As both institutes are educational institutions, services provided by the contractor were exempted from payment of service tax. Thus service tax of ₹ 63.75 lakh paid by these institutions was irregular.

IISER intimated (November 2014) that institute was not aware of the Government of India exemption notification till the same was pointed out by audit and soon after knowing about the exemption notification, the payment of service tax has been stopped. Registrar IISER further intimated (November 2014) that the Service Tax authorities have been requested to refund the amount of ₹ 48,39,831.

[4] M/s Terrier Utility Services Pvt. Ltd, Chandigarh

PEC intimated (July 2014) that after getting clarification from legal retainer of the institute, the payment of service tax was stopped to contractor for the services provided from January 2014 onwards.

The replies of institutes are not acceptable as ignorance of law is no excuse for irregular payments. Further contention of IISER that service tax authorities have been requested to refund amount, is not in order as institute is not entitled to refund by Service Tax department. The contractor who has deposited the service tax is entitled to refund.

The matter was reported to the Ministry (March 2015); their reply was awaited.

University of Delhi

Satyawati College

9.3 Overpayment of interest to GPF/CPF subscribers

Satyawati College, University of Delhi, paid (2008-09 to 2010-11) higher rate of interest than rate specified by Central Government to its GPF/CPF subscribers which resulted in overpayment of interest of ₹ 83.30 lakh.

The University of Delhi issued (August 2002) instructions to all colleges of the university that interest allowed on General Provident Fund (GPF)/Contributory Provident Fund (CPF) contributions of employees should not be in excess of that notified by the Central Government. Further, the Ministry of Human Resource Development, after consulting the Ministry of Finance, instructed (February 2004) all autonomous organisations under its jurisdiction, that interest of GPF/CPF should not be paid at a rate higher than that notified by the Government; however, a lesser rate can be paid depending on the financial position of the organisation. Thus, UGC was required to ensure that the Trust colleges funded by it complied with these instructions.

Audit observed that the Satyawati College, New Delhi under University of Delhi was paying interest at higher rate than the rate fixed by the Government, to GPF/CPF subscribers. The details of prescribed rate of interest and interest paid by college to the GPF/CPF subscribers during the period 2008-09 to 2010-11 are given below.

(₹ In lakh)

Sl. No.	Year	Rate of Interest (ROI) *per cent*	ROI allowed by the college *per cent*	Amount of interest as payable	Amount of interest actually paid by the College	Amount of excess interest credited to GPF/CPF subscriber
1.	2008-09	8.00	10.25	70.27	90.03	19.76
2.	2009-10	8.00	10.90	93.31	127.13	33.82
3.	2010-11	8.00	10.04	116.58	146.30	29.72
					Total	**83.30**

Thus, the college made excess payment of interest aggregating to ₹ 83.30 lakh to its GPF/CPF subscribers during 2008-11.

On this being pointed out to the college it was stated (January 2015) that prior to 2011-12 the college had never received any advice or objection on the distribution of actual interest earned to the subscribers. The college further stated that the interest earned on CPF/GPF was income of the employees and was, therefore, legitimately credited to the subscribers account and there was no question of any loss to University of Delhi.

The reply of the college is not tenable as it resulted in non-compliance with the extant instructions of the Ministry of Human Resource Development/University of Delhi.

The matter was reported to the Ministry (January 2015); their reply was awaited as of March 2015.

National Council of Educational Research and Training

9.4 Non-availment of rebate on water charges

National Council of Educational Research and Training failed to avail eligible rebate of 10 *per cent* on the water bills from Delhi Jal Board (DJB), despite having seven functioning rain water harvesting systems. This resulted in avoidable payment of ₹ 54.71 lakh on water bills raised by DJB during the period January 2010 to February 2014.

Delhi Jal Board (DJB) in its notification (December 2009) for water tariffs in Delhi, effective from January 2010, specified that Government Institutions would be eligible for a 10 *per cent* rebate on the total amount of water bills. This was subject to the condition that the Institutions provide certificates of adopting measures of water harvesting. In terms of this notification, National Council of Educational Research and Training (NCERT) falls under the classification of Government Institutions. NCERT had three water connections and seven functional rain water harvesting systems in different locations within its premises as certified by Central Public Works Department (CPWD). Thus, NCERT was eligible for availing 10 *per cent* discount on its monthly water bills.

Audit, however, observed (April 2013 and March 2014) that the NCERT did not avail this concession. The unclaimed rebate on this account during the period January 2010 to February 2014 was ₹ 54.71 lakh **(Annex-XX)**.

NCERT stated (March 2014) that it had taken up the matter with DJB for availing the required concession. It subsequently reported (January 2015) that a team of DJB had visited NCERT in January 2014 and found its water harvesting system to be working well. It was also assured by DJB to allow rebate on its water bills. NCERT reiterated the position in February 2015.

The matter was reported to the Ministry (January 2015); their reply was awaited as of February 2015.

Indian Institute of Technology

9.5 Non recovery of Labour Welfare Cess

Failure of the Indian Institute of Technology Bombay to deduct labour welfare cess from the construction bills and not depositing of collected amount with the Board, resulted in non-compliance with provisions of the Act and made it liable to pay interest and penalties.

Government of India promulgated 'The Building and Other Construction Workers' Welfare Cess Act 1996', (the Act) which provide for levy and collection of cess on cost of construction. Under the Act, the

Government of Maharashtra issued (21st April, 2008) instructions for recovery of one *per cent* cess on the total value of construction (excluding land cost) with effect from 1st January 2008.

As per Rule 4(3) made under the Act where the levy of cess pertains to building and other construction work of a Government or of a Public Sector Undertaking, such Government or the Public Sector Undertaking shall deduct or cause to deduct the cess payable at the notified rates from the bills paid for such works. Further as per Rule 5(3) the amount so collected shall be transferred to the Building and Other Construction Workers' Welfare Board (the Board), within 30 days of its collection. The Act also provides for liability of interest at the rate of two *per cent* for every month's delay from the date on which the payment was due along with penalty equivalent to the cess amount.

It was observed that Indian Institute of Technology, Bombay (Institute) had taken up 336 construction works since 1st January 2008 on which cess amounting to ₹ 202.75 lakh was recoverable upto 31st March 2014. The Institute did not deduct cess amounting to ₹ 80.21 lakh on 263 construction works and in remaining 73 cases although cess of ₹ 122.54 lakh was deducted by the Institute, the same was not deposited with the Board. The failure to follow the provisions of the Act, made it liable to pay the unrecovered amount of cess along with interest at the rate of two *per cent* on delayed payments and penalty equivalent to the cess amount.

The Institute replied (March 2014) that it had started deducting cess from contractors' bills only from 2012. It further stated that amount will be remitted to concerned office as and when the decision will be taken by its Managing Committee.

Thus, failure of the Institute to deduct labour welfare cess and deposit it with the Board, resulted in non-compliance with provisions of the Act, made it liable to pay uncollected amount of ₹ 80.21 lakh along with interest and penalty, undue benefits to the contractors and defeating cause of welfare of construction workers.

The matter was reported to the Ministry (February 2015); their reply was awaited.

Visva Bharati

9.6 Undue benefit to a publisher

The selection process for the publisher of 'Rabindra Chitravali' was flawed; Visva Bharati subsequently altered the payment terms to extend undue benefit of ₹ 3.18 crore to the publisher. Apart from violating the norms of financial propriety Visva Bharati's actions frustrated their stated aim of making available Tagore's art works to all 'on a reasonable scale'.

Pratikshan, a Kolkata based publisher, approached (March 2009) Visva Bharati (VB) with a proposal for publishing 'Rabindra Chitravali' i.e. paintings of Rabindranath Tagore in collaboration with VB on the occasion of Tagore's 150th birth anniversary. *Pratikshan* offered 500 sets of Chitravali besides a royalty of ₹ 30.00 lakh and submitted (May 2009) a detailed cost break-up for publication of 8000 sets of books in four volumes at a cost of ₹ 6.35 crore. *Pratikshan* also offered a discount of 50 *per cent* on the published price to the prospective buyers of the book, in case VB provided subsidy amounting to ₹ 3.18 crore *i.e.* fifty *per cent* of the cost of the project through Ministry of Culture (MoC).

The Registrar, VB and *Pratikshan* signed a Memorandum of Understanding (MoU) on 07 December 2009 which was subsequently approved by the Finance Committee (FC) on 31 January 2010. The MoU *inter alia* stated that: a) VB would provide fifty *per cent* of the total cost of the publication; and b) *Pratikshan* would pass on the benefit to the buyers of Chitravali by way of allowing fifty *per cent* discount on the published price.

In violation of norms of financial propriety and provisions of General Financial Rules, VB did not identify possible bidders and invite quotations before signing the MoU. The Registrar, five days after signing the MoU, constituted (12 December 2009) a Technical Committee who, in turn, recommended the selection of *Pratikshan* on the same day. Though the committee's notings stated two other firms were also considered, no evidence of bids having been invited was available on record. Subsequently, VB decided (19 January 2010) to invite pre-qualification bids for publishing Chitravali, but this was shelved without assigning any reason. On 31 January 2010, the FC approved the selection of *Pratikshan* on the basis of a presentation made by one of the member of the Technical Committee. The FC noted that the MoC would be sanctioning ₹ 5.00 crore.

Subsequently, in February 2010 the Registrar signed another MoU with *Pratikshan* for the publication of Chitravali. In the new MoU, the cost sharing ratio of fifty *per cent* as envisaged in the first MoU dated 7 December 2009 as well as in the offer of *Pratikshan* was omitted and was replaced with the stipulation: "….VB has agreed to pass on to the publisher any financial assistance that it may receive on account of Rabindra Chitravali…." There was no documentation to suggest that the changes in the financial terms were approved by FC. Thus, it is clear that the financial terms were altered to extend financial benefit to *Pratikshan* higher than the assistance of ₹ 3.18 crore sought by them.

After signing the MoU, VB requested (February 2010) MoC for quick disbursement of ₹ 5.00 crore though the total assistance sought by the publisher was only ₹ 3.18 crore. The MoC, in turn, sought for the cost break-up of items. Records revealed that although *Pratikshan* placed an immediate demand of ₹ 3.14 crore, VB replied to the Ministry that the total project cost was ₹ 6.35 crore and requested (15 March 2010) for immediate release of ₹ 3.34 crore and subsequent release of ₹ 1.66 crore after utilisation of ₹ 3.34 crore. VB further added that *Pratikshan* had to arrange for another ₹ 1.35 crore even after an assistance of ₹ 5.00 crore.

MoC released ₹ 4.76 crore during 2009-10 and 2011-12 in three installments which was passed on to *Pratikshan*. The sanction letters of the grant issued by the MoC stipulated that VB would bear 25 *per cent* of the total cost. *Pratikshan* was apprised about the same by a member of the Technical committee. Thereupon *Pratikshan* demanded an additional ₹ 1.59 crore i.e. 25 *per cent* of ₹ 6.35 core. VB, being unable to pay the sum, requested (April 2012) Ministry of Human Resource Development (MHRD), for one time special grant of ₹ 1.59 crore. MHRD released the amount in July 2012. The additional amount over and above mentioned ₹ 4.76 crore was paid to *Pratikshan* in February 2013. Thus, a total sum of ₹ 6.35 crore was paid to the Publisher for publishing Chitravali.

As per records available with VB, only 6000 sets and not 8000 sets as agreed upon were printed as of August 2014. VB received 493 sets and royalty of ₹ 30.00 lakh. Audit found that the *Pratikshan* was reimbursed 100 *per cent* of project cost of ₹ 6.35 crore as against their proposal for fifty *per cent* financial assistance. Thus the publisher received the selling rights for 5507 sets of Chitravali valuing ₹ 11.01 crore without any expense on their part. Audit found that the Chitravali having the printed price of ₹ 20000.00 per set was sold through different e-commerce sites at a discount of 20-33 *per cent* only contrary to fifty *per cent* discount envisaged in the MoU.

Thus, the selection process for the publisher of Rabindra Chitravali was totally flawed; it did not verify the reasonability of cost structure submitted by publisher; subsequently altered the payment terms and entered into revised MoU to extend undue financial benefit of ₹ 3.18 crore to the publisher. Apart from violating the norms of financial properiety VB's actions frustrated their stated aim of making Tagore's art works available to all 'on a reasonable scale'.

The matter was reported to Visva Bharti and the Ministry of Human Resource Development in October 2014. Visva Bharti confirmed facts and figures contained in the audit observation. Reply of the Ministry was awaited (February 2015).

CHAPTER X : MINISTRY OF INFORMATION AND BROADCASTING

10.1 Premature release of funds

The Ministry failed to ensure compliance with the terms of contract entered into with the National Buildings Construction Corporation (NBCC) and prematurely released payments to the latter without observing linkages with various milestones of construction activity and their completion. Out of a total sum of ₹ 88.11 crore released to NBCC between March 2010 and March 2011, only ₹ 36.72 crore had been utilised leading to blocking of substantial sum with the NBCC.

The Ministry of Information and Broadcasting initiated (2010) a project of constructing the National Museum on Indian Cinemas (NMIC) in Film Division Complex at Mumbai, proposed to be commissioned for public during the centenary year of Indian Cinemas in 2013. For this purpose Films Division (FD) entered (March 2010) into a contract with National Buildings Construction Corporation (NBCC) on turnkey basis. The estimated cost of work was ₹ 101.20 crore with expected date of completion being June 2012.

As per clause 7 of the contract, the payment to NBCC was to be based on actual cost of all the works of the project and it included all the costs as paid to contractors/suppliers etc. Further, payments to NBCC were to be released on completion of various milestones as specified in the contract. NBCC had to submit report for requirement of funds and while submitting the invoice it had to certify that it had completed the activity as per schedule.

Further, in terms of clause 10 of the contract, NBCC had to submit quarterly report indicating physical and financial progress of the work.

Audit examination of records disclosed that the Ministry in contravention of the terms of contract, released funds to NBCC without linkages with the specific milestones as provided in the contract; Neither did it ascertain the actual progress of work before releasing payments.

Further, there was no provision of advance payment except payment on signing of contract.

The conditions attached to release of payments in terms of the contract and the deviations are captured in the following table:

Date of release of payment	Amount released (₹ in crore)	Milestones to be achieved	Whether adhered to	Remarks
March 2010	15.00	Signing of contract	Yes	As per payment schedule mentioned in the agreement.
September 2010	10.00	Submission of initial drawings/obtaining approvals from local bodies to commence the work.	No	NBCC did not get necessary approvals from various authorities except traffic authorities of Mumbai. The Ministry hence violated clause 6.2 of the agreement.
March 2011	19.00	Submission of initial drawings/obtaining approvals from local bodies to commence the work, Excavation/Raft/ Foundation work, other works of basements, upliftment of ground floor of Gulshan Mahal, Facades of existing buildings.	No	Ministry released ₹ 19.00 crore (₹ 5.35 crore + ₹ 4.87 crore+₹ 8.78 crore for second, third and fifth milestone) without ensuring completion of milestones.
October 2011	44.11	There was not any condition attached for this release. It was released as payment of mobilization advance and for other committed expenditure.	No	The Ministry released amount without ensuring completion of milestone

Audit also observed that the required statutory approval from Municipal Corporation of Greater Mumbai was obtained by the Ministry only in August 2013. The Ministry had thus released more than 85 *per cent* of the estimated project cost (₹ 88 crore out of ₹ 101 crore) even before obtaining the required statutory approval.

Audit further observed NBCC could incur expenditure of only ₹ 36.72 crore out of released amount of ₹ 88.11 crore as of December 2014 resulting in blocking of substantial sums for different durations during the period March 2010 to December 2014.

On this being pointed out by audit the Ministry stated (February 2015) that since the project was to be completed before Centenary Celebration of Indian Cinema in the year 2013, Ministry had relaxed/modified the milestones of construction of NMIC, before releasing the funds to NBCC through FD. It further stated that NBCC opened a separate Bank Account for NMIC project. The bank interest was being credited to that account. The construction work of the Museum was in progress and as per revised timeline for completion, the Museum was to be completed and handed over by December 2015.

The reply of the Ministry does not address the issue of premature release of funds without synchronising the payments with the progress of work.

The fact remains that the Ministry failed to secure compliance with the provisions of the contract before releasing advance payments to NBCC leading to blocking of funds while the intended objective of commissioning the National Museum on Indian Cinemas for public remained unfulfilled.

Prasar Bharati

10.2 Not rectifying tilt of 100 m FM Tower in time led to its collapse and resultant wasteful expenditure of ₹ 84.92 lakhs

Eastern Zonal Office, failed to impose the conditions of agreement on Electronics Corporation of India Limited for timely rectification of FM Tower which had tilted within the guarantee period. They also did not take any action for two years to repair the tower. The tower finally collapsed rendering the expenditure of ₹ 84.92 lakh on antenna and erection of the tower wasteful.

The Additional Director General (Engineering) (East Zone), All India Radio and Doordarshan, Prasar Bharati, Kolkata (Eastern Zonal Office) is entrusted with the work of execution of Plan Projects of All India Radio (AIR) and Doordarshan in four eastern states *namely* Bihar, Jharkhand, Orissa and West Bengal. The Eastern Zonal Office is consequently responsible for monitoring and co-ordination of activities for completion of the projects. In terms of provision of the AIR Manual[1], an Installation Officer (IO) from the AIR, East Zone is selected for each project, who is responsible for ensuring proper measurements of the work.

The Director General, All India Radio, New Delhi (DG AIR) sanctioned (October 2003) the project of a Radio Station with 10 KW FM transmissions and staff quarter facilities at Coochbehar, West Bengal for strengthening coverage in the adjoining areas. Administrative approval and Expenditure sanction of ₹ 2.25 crore for equipment was conveyed by DG AIR in January 2004. The work of supply, erection, testing and commissioning of 100 meter self-supporting FM tower was awarded to Electronics Corporation of India Limited, Hyderabad (ECIL) at a cost of ₹ 86.48 lakh only in July 2007 since the land for the purpose could not be acquired immediately. As per terms of the tender, it was obligatory on the part of ECIL to rectify the defects that occurred in the tower within 12 months from its installation.

ECIL supplied materials for the tower by March 2008, started the erection of tower in April 2008 and completed it in September 2009. An amount of

[1] All India Radio Manual Volume I Part III

₹ 80.52 lakh was paid to ECIL till November 2009 for erection of the tower. The Eastern Zonal Office had to take over (September 2009) the tower without the antenna since the same could not be supplied by DG AIR, New Delhi. At the time of taking over, verticality check of the tower was conducted jointly by representatives of ECIL and the IO deputed by the Eastern Zonal Office. The verticality reading showed some variation from 40 meters upwards. This was stated to be within the admissible limit and the IO certified the tower to be in 'good condition'. The antenna worth ₹ 4.40 lakh was mounted on the tower in March 2010, after it was supplied by DG AIR, New Delhi.

Eastern Zonal Office noticed certain tilt in the upper portion of the tower in April 2010 which was within guarantee period of twelve months. They requested (May 2010) ECIL to repair the defect in order to save the tower from further damage. ECIL did not respond despite repeated reminders. Later, in March 2011, ECIL agreed to undertake the work on the condition that financial compensation be extended by issuing a work order. However, no action was taken on the proposal of ECIL and the tower remained in tilted position for two years. Meanwhile, the bank guarantee of ₹30.29 lakh, submitted by ECIL as security deposit, expired in August 2011.

The tower finally collapsed in April 2012, rendering the tower and the antenna unusable. DG AIR took up (June 2012) the matter with ECIL for re-erection of the tower without any extra cost. ECIL stated (June 2012) that the tower was designed to withstand a wind speed of 169 Km *per* hour and the initial tilt in the tower was caused by heavy storm with a wind speed much higher than the designed capacity. The collapse of the tower was also attributed by ECIL to similar heavy storm. They stated that there was no flaw in workmanship. However, Structural Engineering Department of Jadavpur University, Kolkata (JU) on being consulted by Eastern Zonal Office, attributed (October 2012) the collapse of tower to its 'initially imperfect and eccentric tower structure'. According to JU, Kolkata, "The reduced capacity of stability criterion due to imperfect alignment may be responsible for the failure of the tower". Records further revealed that the maximum recorded wind speed by the Cooch Behar observatory when the tilt occurred in the tower and when the tower finally collapsed was in the range of 10-20 km *per* hour *i.e.* much below withstanding capacity of the tower for wind speeds of 169 km *per* hour.

The Eastern Zonal Office, Kolkata, while confirming the facts, stated (February 2015) that since the Installation Officer found the verticality of the tower within the limits, the imperfectness and eccentricity of the tower was not noticed by him. They further stated that the storm acted only as external impetus to the collapse of the tower.

Thus, Eastern Zonal Office failed to impose the conditions of agreement on ECIL for timely rectification of tower which had tilted within the guarantee period. They also did not take any action for two years to get the tilt rectified. The tower finally collapsed rendering the expenditure of ₹84.92 lakh incurred on antenna and erection of the tower wasteful.

The matter was reported to the Ministry in October 2014; their reply was awaited as of February 2015.

CHAPTER XI : MINISTRY OF LABOUR AND EMPLOYMENT

Labour Welfare Organisation, Kolkata

11.1 Implementation of Welfare Schemes

The Labour Welfare Organisation (LWO), under the Ministry of Labour and Employment is responsible for administration of Acts of Parliament for setting up funds for welfare of Beedi workers, workers in Iron, Manganese, Chromium, Limestone & Cine Industries and implementation of schemes operated from these funds. Audit of LWO, Kolkata revealed that it neither had any laid down procedure nor applied any checks to prevent issuance of fake/multiple cards for availing benefits under the scheme. The Internal Controls were inadequate and in absence of an appropriate data base, LWO failed to ensure that the benefits reached the eligible workers in a timely manner.

Introduction

11.1.1 Ministry of Labour and Employment, Government of India, through Acts[1] of Parliament, set up following Funds for the welfare of Beedi workers, workers in Iron, Manganese, Chromium, Limestone & Dolomite mines and Cine Industry.

- The Beedi Workers' Welfare Fund;
- Iron/Manganese/Chrome Ore Mines Labour Welfare Fund;
- The Limestone & Dolomite Mines Labour Welfare Fund and
- The Cine Workers' Welfare Fund

The Acts provides for levy, collection and crediting of cess on minerals consumed/exported, manufacture of Beedi and production of feature

[1] The MICA Mines Labour Fund Act 1946
The Iron Ore Mines Labours Welfare Fund Act 1961 effective from October 1963
The Limestone & Dolomite Mines Labour Welfare Fund Act 1972 effective from 01.12.1973
Beedi Workers Welfare Fund, 1976 effective from 15.02.1977
Cine Workers Welfare Fund Act 1981

films. The funds are used for the implementation of welfare schemes under five sectors namely health, social security, housing, education and recreation.

11.1.2 Comptroller and Auditor General's Report No. 1 on Accounts of the Union Government for the years 2010-11 to 2012-13 have brought out the inconsistencies and continued adverse balance in Beedi workers Welfare Funds.

11.1.3 The Labour Welfare Organisation headed by the Director General (Labour Welfare) is responsible for the implementation of the schemes. The Director General is assisted by Welfare Commissioner and nine Regional Welfare Cess Commissioners.

Audit examined the records of the Regional Welfare Cess Commissioner, Kolkata, who administers the funds in the States of West Bengal, Assam, Tripura, Meghalaya, Nagaland, Manipur, Sikkim and Arunachal Pradesh for the period 2009-10 to 2013-14.

Financial Status:

The amount of cess collected in Labour Welfare Office, Kolkata during the period from 2009-10 to 2013-14 is detailed below:

(₹ in lakh)

<table>
<tr><th>Year</th><th>2009-10</th><th>2010-11</th><th>2011-12</th><th>2012-13</th><th>2013-14</th></tr>
<tr><td>Name of Establishment</td><td>Amount collected</td><td>Amount collected</td><td>Amount collected</td><td>Amount collected</td><td>Amount collected</td></tr>
<tr><td>Mica</td><td colspan="5">NA</td></tr>
<tr><td>Iron</td><td rowspan="3">79.70</td><td rowspan="3">101.70</td><td rowspan="3">70.37</td><td rowspan="3">60.31</td><td rowspan="3">70.91</td></tr>
<tr><td>Manganese</td></tr>
<tr><td>Chrome</td></tr>
<tr><td>Limestone & Dolomite</td><td>49.62</td><td>41.03</td><td>61.57</td><td>78.04</td><td>66.67</td></tr>
<tr><td>Beedi</td><td>4187.00</td><td>4491.00</td><td>4528.00</td><td>4584.88</td><td>NA</td></tr>
<tr><td>Cine</td><td>11.70</td><td>15.80</td><td>16.10</td><td>11.70</td><td>19.10</td></tr>
</table>

(Source: Figures furnished by LWO)

The expenditure on the welfare schemes during 2009-10 to 2013-14 was ₹ 213.67 crore as detailed below:

Sl. No.	Name of the Scheme	Total Expenditure for 2009-10 to 2013-14 (₹ in lakh)
1.	Scholarship for children of Beedi and Mine workers from Class V onwards (including post graduation, MBBS, B.Tech. LLB & Management courses.	13430.44
2.	Revised Integrated Housing Scheme 2005 for Beedi/Mine workers.	7166.4
3.	Group Insurance Scheme for Beedi/Cine Workers.	316.93
4.	Domiciliary Treatment of Mine and Beedi workers suffering from Tuber Culosis	146.9
5.	Maternity Benefit for Female Beedi/Cine Workers.	94.25
6.	Financial assistance to school going children of Beedi and Mine workers for purchase of Dress/Slates/Note Books/Text books (Class I to IV).	93.32
7.	Financial Assistance towards funeral expenses of Beedi/Cine Workers.	46.26
8.	Reimbursement of expenditure on treatment of Cancer.	22.67
9.	Providing financial assistance to a widow/widower of Beedi/Mine/Cine workers for meeting wedding expenses of their daughter.	14.65
10.	Grant in aid to Mines Management for maintenance of Standard Dispensary.	8.72
11.	Visiting Holiday Home at Puri by Mine/beedi workers.	8.62
12.	Reimbursement of expenditure on treatment of Heart Disease.	5.96
13.	Integrated Water Supply in Mining area.	4.6
14.	Payment of Monetary Compensation for Sterilisation.	3.31
15.	Reimbursement of expenditure incurred by limestone, mica and beedi workers on domiciliary treatment of minor diseases.	1.96
16.	Providing Spectacles.	1.69
17.	Providing facilities for treatment workers suffering from mental disease.	0.06
18.	Organising sports/games, social and cultural activities.	0.03
19.	Leprosy Relief.	0.02
	Total	**21366.79**

Audit examined four schemes (Serial No. 1,2,3 and 6 of above table) involving expenditure of ₹ 210.06 crore constituting 98 *per cent* of total expenditure.

11.2 Audit Findings

11.2.1 Deficiencies in Issuance of Identity Cards

Beedi workers must possess identity card in order to avail of the benefits of all the welfare schemes run by the LWO, Kolkata. The LWO, Kolkata as well as State Government of West Bengal (GoWB) were authorized to issue I-cards to beedi workers upto February 2008. After that, LWO, Kolkata became the sole authority for issuing I-cards, based on the direction of Parliamentary Consultative Committee. Audit examination of records revealed that;

- As per the GoWB estimation there were 19.74 lakh beedi workers in the state up to June 2010. But identity cards (I-cards) were issued to only 16.94 lakh workers (10.80 lakh by GoWB and 6.14 lakh by LWO, Kolkata) till the end of March 2014. This suggested that a large number of beedi workers continued to remain deprived of financial assistance under different beneficiary schemes.
- The LWO, Kolkata did not maintain consolidated data in respect of 6.14 lakh I-cards issued through their 25 dispensaries. Further, they did not obtain the data in respect of 10.80 lakh cards issued by GoWB. The I-cards were thus issued without any cross verification among the dispensaries or with data maintained by GoWB.
- There were no guidelines for periodic verification of the card holders. Also there was no mechanism to ensure that the I-cards were cancelled in the event of death or ineligibility of the card holders and for updating the data accordingly.
- The GoWB continued to issue I-Card despite being relieved of this responsibility in February 2008, which further increased the risk of duplication in absence of lack of information regarding the number of cards so issued.

Random check of copies of I-Cards attached to scholarship schemes in one dispensary revealed few instances of issue of I-Cards with same number and in some cases without any official seal.

LWO, Kolkata in March 2015 accepted the audit comment.

Recommendation-1: The Ministry should take immediate steps to capture and maintain correct and updated data of authentic I-Cards with registered workers. Each I-card may be assigned a unique number and validation details like Aadhar Card number or Voter I-Card number to prevent duplication.

11.2.2 Revised Integrated Housing Scheme 2007

The scheme came into effect from April 2007. Under the scheme, eligible beedi workers are entitled for a subsidy of ₹ 40,000/- per tenement, to be released in two equal instalments. The first instalment was to be released on receipt of application in prescribed format forwarded by the state authority. The second instalment was to be paid after conducting hundred *per cent* inspection by the engineers of LWO. The house was to be completed within a period of 18 months, failing which the amount of subsidy was to be forfeited and recovered along with a penal interest. The completion certificates were to be issued by the LWO and the utilisation certificate by GoWB.

It was noted that apart from the Central subsidy, each beedi worker was also entitled for a uniform subsidy of ₹ 10000/- from the State Government in two equal instalments under the West Bengal Beedi Workers' Welfare Scheme.

During 2009-10 to 2013-14, LWO, Kolkata released an amount of ₹ 71.66 crore of subsidies as follows:-

Year	1st Instalment (number of workers)	2nd Instalment (number of workers)	Amount paid (₹ in crore)
2009-10	3890	6789	21.36
2010-11	3571	6142	19.79
2011-12	754	3071	7.65
2012-13	9390	742	20.26
2013-14	0	1303	2.60
Total	**17605**	**18047**	**71.66**

(Source: Figures furnished by LWO)

LWO maintains a register to record the release of subsidy to the beneficiaries. Audit of this register revealed that it was not maintained beyond March 2011. The register shows that the first instalment was released till March 2011 to 4892 beneficiaries, which was at variance with the figure of 7461 furnished by LWO, Kolkata. The veracity of the figures furnished by LWO was not supported with any details or documents. Further scrutiny of the register revealed the following irregularities.

11.2.2.1 Non-recovery of subsidy

The time limit to complete the house was 18 months. It was noted that of the 4892 beneficiaries, 4342 received only the first instalment of subsidy totalling ₹ 8.68[2] crore and the second instalment was not released even after 3 to 5 years due to non-receipt of utilisation certificate from the GoWB. In the remaining, 550 cases also the LWO, Kolkata did not have utilisation certificate for ₹ 0.11[3] crore. The LWO, Kolkata did not take any action to recover the subsidy of ₹ 8.68 crore and the penalty, even after expiry of the prescribed period of 18 months in 4342 cases.

The LWO, Kolkata stated (March 2015) that they cannot *suo moto* sanction the 2nd instalment of the subsidy until the State Government forwarded the detailed list of workers along with the recommendation for grant/sanction for 2nd instalment of subsidy to the eligible beneficiaries. LWO was responsible for administration of the Scheme and should have coordinated with GoWB to ensure effective implementation.

11.2.2.2 Lack of transparency in selection of beneficiaries

It was found that the payment of subsidy was made only to the beneficiaries from four districts of West Bengal (Nadia, Malda, East and West Midnapore). The fact that this selective payment was made while keeping 26417 applications from the other districts pending since 2010, without any assigned reason, indicates that the selection process was not transparent. The LWO in their reply (November 2014) attributed it to the voluminous work involved in scrutiny of the application. This does not explain as to why the applications from only four districts were processed since 2010.

[2] 4342 X ₹ 20000.00

[3] 550 X ₹ 20000.00

11.2.2.3 Inadequate Inspection

While scrutinising the application for subsidy no inspection/re-assessment was done to verify the profession and hence the eligibility of the applicant. Considering that the system of issue and validation of I-card was flawed, risk of extending benefit to ineligible workers cannot be ruled out.

11.2.2.4 Non-retention of Fixed Deposit Receipts

To avail the subsidy, fixed deposit receipt (in the name of the applicant) from a bank/Post Office for ₹ 5000 had to be submitted to the Welfare and Cess Commissioner. At the time of release of second instalment this document was to be released to the beneficiary along with the accrued interest. However, audit scrutiny revealed that instead of the original deposit certificate, photocopies were obtained without keeping any record of the same. Audit noted that on request of the applicant, the authorities allowed the applicant to withdraw the amount along with the interest accrued thereon without ensuring that the applicant had applied for or was granted the second instalment.

In view of weak internal controls including deficiencies in issue of I-Cards, proper utilisation of ₹ 71.66 crore, there was no assurance that the collected cess was being utilised for the intended purpose.

Recommendation-2: - The Ministry should review the scheme provisions in the light of available resources and operating procedures in LWO for greater assurance of proper utilisation of cess.

11.3.1 Scholarship for children of Class V onwards: The scholarship scheme for the benefit of beedi/cine/mine workers envisages financial assistance ranging from ₹ 500 to ₹ 8000 per child *per annum* to be given to the children of these workers studying in class V and above in Government recognised schools. The eligible children of the workers apply in the prescribed application form which is forwarded by the respective heads of the educational institutions. These applications are scrutinised by LWO prior to sanction of scholarship.

Number of beneficiaries and amount sanctioned by the LWO, Kolkata under this scheme during 2009-10 to 2013-14 are detailed below:

Year	Number of beneficiaries				Amount (₹ in crore)
	Beedi	Cine	Mine	Total	
2009-10	378077	236	667	378980	40.15
2010-11	296679	186	300	297165	33.06
2011-12	178885	176	394	179455	20.82
2012-13	177376	173	6	177555	20.82
2013-14	159499	161	7	159667	19.45
Total	**1190516**	**932**	**1374**	**1192822**	**134.30**

(Source: Figures furnished by LWO, no underline documents were shown to audit)

Following irregularities were noticed in the implementation of the scheme:

11.3.1.1 Scholarship amounting to ₹ 11.79 crore was not disbursed in time as evident from the fact that the claims of 1.06 lakh children pertaining to the year 2010-11 was sanctioned as backlog during 2012-13 due to lack of timely availability of budget, depriving the children of intended financial assistance in time.

11.3.1.2 In March 2011, the Ministry of Labour instructed that release of scholarship should be made only after receiving details of individuals' savings bank accounts. Scrutiny of data-base of beneficiaries covered under two sanction orders, revealed release of payment to children having same account number as per the details below.

No. of Children having same account Numbers in each instance	No. of such Cases
2	38
3	20
4	2
5	2
7	1
8	1

11.3.1.3 In 389 cases involving 778 beneficiaries, payment was made to students having same name and studying in the same school. But, in the absence of updated data base of the beedi workers along with their identity card numbers, cross-verification for elimination of double payment was not possible.

Total family income of the parents working in Cine Industry was not to exceed ₹ 8000 per month or ₹ one lakh in a year to avail the benefits in the scholarship scheme. However, test check of applications revealed that the LWO, Kolkata sanctioned (March-May 2013) scholarship amounting to ₹ 0.46 lakh to 13 children of Cine workers for year 2012-13, whose income exceeded the qualifying ceiling for the scheme.

The LWO, Kolkata in March 2015 attributed the double entries to the absence of data base of I-cards and related software to check the same adding that out of four lakh only a few applications have been detected as double entry.

11.4.2 Financial Assistance to School going children (Class-I to Class-IV)

The scheme for financial assistance to school going children of beedi, cine and mine workers for purchase of dress/slates/note books/text books (Class I to IV) envisages assistance of ₹ 250 per student *per annum* limited to a maximum of two children per parent. The eligible children of the workers apply in the prescribed application form forwarded by the respective heads of the educational institutions. These applications are scrutinised by LWO prior to sanction of assistance.

Number of beneficiaries and amount expended under this scheme for the period under audit are detailed below:

Year	Number of beneficiaries				Amount (₹ in lakh)			
	Beedi	Cine	Mine	Total	Beedi	Cine	Mine	Total
2009-10	12217	Nil	Nil	12217	30.54	Nil	Nil	30.54
2010-11	6137	Nil	Nil	6137	15.34	Nil	Nil	15.34
2011-12	8628	Nil	Nil	8628	21.57	Nil	Nil	21.57
2012-13	6143	21	7	6171	15.36	0.05	0.02	15.43
2013-14	4162	14	Nil	4176	10.41	0.03	Nil	10.44
Total	**37287**	**35**	**7**	**37329**	**93.22**	**0.08**	**0.02**	**93.32**

(Source: Figures furnished by LWO)

It is thus evident that no *'Cine'* and *'Mine'* workers received benefits from the scheme till 2011-12. The large scale fluctuation in the number of the beneficiaries in the category of the beedi workers was also not explained by the Department.

Audit noted that the Welfare Commissioner, in March 2013, sanctioned ₹ 11.24 lakh towards grant of financial assistance for education (school uniform) to 4494 children of beedi workers, without proper verification. Further, despite the Ministry of Labour's specific direction (March 2011) to release the amounts only after receipt of savings bank details from the beneficiaries, test check of the data-base revealed instances of payment to different children having same bank account number as in the case of scholarship scheme.

No. of Children having same account numbers	No. of Instances
2	11
3, 4, 5 &13	1 each

Certain other irregularities in respect of amounts sanctioned in March 2013 as shown below, were noticed in audit:-

Nature of Irregularities	No. of instances	No. of Children involved
Payment to Children whose parents possessed multiple I-Cards.	23	46
Payment to more than 2 children of a family.	8	24
Double payment – Name of the Parent, I-Card No. and name of the student same.	49	98
Payment to Children having different Surname but same I-Card No. & Bank Account.	31	62

When the above observations were communicated, the LWO, Kolkata stated (February 2014) that the workers, were mostly uneducated, try to avail the benefits through bank account of other workers. The LWO cannot absolve themselves of the responsibility of extending benefits under the scheme to legitimate beneficiaries and the stipulation was also to release payment only against individuals' bank accounts.

Recommendation-3: - Funds under the education scheme should be released only after ensuring fulfilment of eligibility criteria as stipulated in the scheme guideline. Unless an accurate data base is maintained, such schemes of direct benefit cannot operate transparently.

11.5.1 Group Insurance Scheme

The Group Insurance Scheme for beedi/cine workers came into force with effect from 01.04.1992. The Group Insurance Scheme was confined to those beedi/cine workers who were in the age group of 18-60 years and had been issued Identity Cards by the specific authorities with the exception of those who were enrolled as subscribers by EPFO. The sum of ₹ 10000/- was assured to the workers in case of natural death and ₹ 25000/- in case of full disability or accidental death. As per the scheme, the premium was to be paid on 50:50 basis by the Ministry of Labour from the Beedi/Cine Workers Welfare Fund and Social Security Fund of Life Insurance Corporation at the rate of ₹ 18/- per beedi worker, *per annum* which was revised to ₹ 20.00 during 2013-14.

Audit noticed that on receipt of the claim the same is forwarded to LIC by the Welfare and Cess Commissioner and the benefits are provided by the LIC directly to the claimant. The office could not produce any records or details of the cases settled by LIC and payments made from the Social Security Fund.

Scrutiny of records revealed that the Welfare and Cess Commissioner, Kolkata had paid Group Insurance Premium of ₹ 77.30 lakh against 429444 number of identified beedi workers @ ₹ 18 per worker *per annum* for the period from 2009-10 to 2012-13 and ₹ 85.03 lakh for 472388 workers @ ₹ 20 per worker *per annum* for 2013-14. Details are shown in the table below:

Year	Premium paid to LIC (₹ in lakh)	No. of identified beedi workers against whom premium was paid	Total number of cases sent to LIC	
			Natural	Accidental
2009-10	Not Paid	0	797	08
2010-11	77.30	4,29,444	1554	09
2011-12	77.30	4,29,444	687	10
2012-13	77.30	4,29,444	605	07
2013-14	85.03	4,72,388	653	04

(Source: Figures furnished by LWO)

11.5.2 Audit observed that owing to delayed payment of premium for the period from 2008-09 to 2011-12 the LIC charged and adjusted (June 2014) an interest of ₹ 51.30 lakh from the premium of 2013-14 and stated that the balance amount would be refunded to LWO, Kolkata. Moreover, the LIC has not been accepting any claims under Group Insurance Scheme since 2013-14, although LWO, Kolkata forwarded 657 claims to LIC during 2013-14 onwards. Thus, no payments were made under the scheme in 2013-14. In reply to these observations, the LWO stated (March 2015) that for proper settlement of dispute between LIC and LWO, the entire scheme has to be amended, streamlined and modified by appropriate authority.

11.5.3 Audit also noticed that the LWO was not providing any details of the beedi workers against whom premiums were being paid and claims were raised with LIC. The LWO stated that the names were not furnished as they did not have the entire database of workers.

Recommendation-4: - Ministry should take appropriate steps to resolve the dispute between the LIC and LWO. The payment on account of GIS premium should be made in time to avoid payment of interest charges imposed by LIC.

11.6 Conclusion

The LWO, Kolkata neither has any laid down procedure nor applied any checks to prevent issuance of fake/multiple cards. The process of selection of the beneficiaries and release of aid under housing scheme was flawed. The LWO, thus, failed to ensure that the subsidy was utilised for intended purpose. They were lax in carrying out inspection and in recovering the subsidy of ₹ 8.68 crore. Documentation was incomplete or not available in respect of beneficiary data and the LWO provided different sets of un-reconciled figures which precluded verification. In view of these serious lapses the scheme benefits were not reaching the targeted beneficiaries, in the manner and to the extent it was intended to.

The matter was reported to the Ministry in January 2015; their reply was awaited as of February 2015.

CHAPTER XII : MINISTRY OF MINORITY AFFAIRS

12.1 Premature release of funds

The Ministry released a sum of ₹ 1.91 crore prematurely to the Central Waqf Council (CWC) without finalizing the guidelines for implementation of the Scheme on "Strengthening of State Wakf Boards". This led to premature cash outgo from the Consolidated Fund of India and needless parking of funds with the CWC.

The Standing Finance Committee (SFC) of the Ministry of Minority Affairs approved (December 2013) the Scheme of "Strengthening of state Wakf Boards" with an outlay of ₹ 32.18 crore for the 12th Five Year Plan (2012-17). Under the scheme, financial assistance was to be provided to the State/UT Waqf Boards through Central Waqf Council (CWC) which was designated as Implementing Agency for the scheme.

Audit observed that even before finalisation of scheme guidelines, the Ministry prematurely released a sum of ₹ 80 lakh to the CWC on 31 December 2013 as first instalment. This was followed up with release of second instalment of ₹ 1.11 crore in February 2014. The inexplicable back to back releases by the Ministry led to idling of funds with the CWC. The fact that the release was made at the fag end of the financial year indicates that this was done to avoid lapse of budgetary provisions thereby contravening the provisions of the General Financial Rules. Subsequently, the Ministry decided in September 2014 that National Waqf Development Corporation Ltd. would now be the Implementing Agency for the scheme. This decision was taken on the grounds that CWC had failed to successfully implement another project entrusted to it.

The Ministry stated (December 2014) that delay in finalization of the Scheme was due to non-receipt of comments on the draft Scheme from State Government and delay in getting approval from the Planning Commission.

The Ministry, further, stated (March 2015) that CWC had since refunded the grant along with interest. It further stated that framing of a scheme for a project passes through various stages including in-principle approval of the Planning Commission, approval of SFC and then modalities of implementation. SFC approved the Scheme in December 2013 with direction to release funds to CWC with certain modifications in the scheme. As such certain modifications in the scheme were not a valid reason for stopping the release of funds when all required modalities were already completed. The Ministry further stated that the Scheme was transferred to another agency for speedy implementation.

The reply still does not explain back to back releases by the Ministry. The decision of the Ministry to change the implementing agency midway after releasing two instalment of funds is indicative of poor ground work upfront. This confirms the audit contention on the premature release of funds by the Ministry leading to needless parking of funds with the CWC, coupled with delay in delivering the scheme as promised through the Union Government budget.

CHAPTER XIII : MINISTRY OF SHIPPING

Mormugao Port Trust

13.1 Investment for expansion of a berth without a DPR

Mormugao Port Trust invested ₹ 24.28 crore in construction of a berth without a detailed feasibility study report which resulted in creating a facility which is yet to give any commensurate returns.

Consequent to the New Exploration Licensing Policy of Government of India, Mormugao Port Trust (MPT) decided (29 January 2008) to construct a berth (Berth No.4) to handle offshore vessels, launches, etc., in the belief that this would be utilised. Construction of the berth was completed in June 2010 at a cost of ₹ 15.05 crore. Expression of Interest was invited by MPT in November 2009 wherein five firms showed interest mainly for offshore service base. MPT, however, realised that the width of the quay (10 meters) would be inadequate for handling materials with heavy duty mobile harbour crane. The Board of Trustees (Board) therefore decided (28 January 2010) to increase the width of the quay by 10 metres. The widening work was completed in January 2012 at a cost of ₹ 9.23 crore.

MPT made two attempts to license the birth for setting up offshore supply base in January 2012 and March 2012 but could not get any offers. In August 2013, MPT offered to lease out the berth and three acres of land for a period of 15 years with upfront premium of ₹ 17 crore and lease rent for the land at the Scale of Rates and percentage revenue share basis. The lease period and upfront premium was later revised (October 2013) to 20 years and ₹ 23 crore respectively. One offer was received with upfront premium of ₹ 23 crore, lease rent as per Scale of Rates and revenue share of 40 *per cent*. The offer was approved (October 2013) by the Board subject to approval by the Government.

The proposal of the port was not in line with extant Land Policy guidelines which permitted leasing for only 11 months. Ministry of

Shipping instructed (3 February 2014) MPT to reconsider its proposal in the light of the new Policy Guidelines for Land Management by Major Ports (January 2014). MPT did not send a revised proposal to the Ministry and rather decided (October 2014) to utilise the Berth for Port Crafts and other small ships and licensing of the shed, area round the shed for a period of five years through tender-cum-auction methodology as per the Land Policy Guidelines.

MPT has been operating the berth on its own and realised a revenue of ₹ 14 lakh during 2012-13 and ₹ 32 lakh during 2013-14 against the projected annual income of ₹ 12.02 crore on an investment of ₹ 24.28 crore.

This case illustrates that an investment of ₹ 24.28 crore was made without a Detailed Project Report (DPR)/Feasibility Report (FR). Nor was any assessment made of the industry demand for such a facility.

The widening work of the quay was taken up without obtaining an agreement with any of the interested parties to ensure utilisation of the facilities once created.

Management accepted (August 2014) that DPR/FR was not prepared for the project and income was estimated on the basis of rentals received at that time from the Offshore Supply Vessels. However, demand from Offshore Supply Vessel operators suddenly dropped, which was an unexpected development and not anticipated. Management further stated that the newly constructed berth was utilised for berthing of small vessels, crafts and therefore was not idle and that the financial viability of the project was justified as the tenderer had agreed to pay upfront premium of ₹ 23 crore and to pay revenue share of 40 *per cent*.

The reply of the Management establishes the need for DPR more so to ensure reasonably adequate assessment of demand for offshore supply vessel operators. The facility has given meagre returns of ₹ 46 lakhs only during 2012-14 against an investment of ₹ 24.28 crore. Further, the contention that the offer received by the port justified the financial viability of the project is not acceptable as the port received only this one offer and it was not as per the extant Land Policy Guidelines and therefore could not be accepted.

Thus, an investment of ₹ 24.28 crore is mostly lying unutilised and generating very little revenue on account of MPT's actions to rush through a project without a detailed feasibility study report.

The matter was referred to the Ministry (October 2014); their reply was awaited as of February 2015.

CHAPTER XIV : MINISTRY OF SKILL DEVELOPMENT, ENTREPRENEURSHIP, YOUTH AFFAIRS AND SPORTS

Sports Authority of India

14.1 Idling of expenditure

Construction of sports infrastructure without giving due cognizance to the security issues resulted in idling of infrastructure worth ₹ 14.15 crore and unfruitful expenditure of ₹ 1.28 crore. Besides the purpose of imparting sports training to tribal youth was not fulfilled.

The Sports Authority of India (SAI) decided (December 2001) to set up a Sub-Centre at Hazaribagh, Jharkhand for imparting training in different disciplines of sports to tribal youths from adjoining[1] districts. Indoor and outdoor sports facilities[2] were sought to be created at the Sub- Centre. Though Hazaribagh was a left wing extremism affected area, SAI did not give due cognizance to aspect of security (to sportspersons/coaches/ during construction) while selecting the location of the Sub-Centre. A Union Minister of State highlighted (August 2004) that Hazaribagh was a disturbed area and urged to shift the location of the Sub-centre to a different place.

A piece of land measuring 47.5 acre at Padma Village in Hazaribagh was allotted (June 2003) by the State Government of Jharkhand, free of cost with the stipulation that it would be transferred back to State Government of Jharkhand in case of non-utilisation for intended purpose. SAI approved (July-August 2003) the preliminary estimate for ₹ 15.66 crore and accorded administrative approval and expenditure sanction for the project. In September 2003, SAI awarded the work for construction of the project to National Building Construction Company Limited (NBCC), a Government of India enterprise. Although, as per

[1] Bokaro, Dhanbad, Giridih, Koderma, Deogarh, Dumka, Godda, Pakur and Sahebganj.

[2] Football and hockey grounds, basketball, volleyball, kabaddi court, atheletic tracks, boys and girls hostels, administrative building, multipurpose hall and residential quarters.

agreement, the schedule date of completion was December 2004, NBCC started the work in December 2003 and completed in May 2008 *i.e.* after delay of about four years. The delay was attributed to security concern of the workers. After spending ₹ 14.15 crore, SAI took over the infrastructure in June 2010.

Audit Scrutiny revealed (March 2014) that the sub-centre could not be made operational for want of security clearance from the State Government. Meanwhile, the Border Security Force, South Bengal Frontier, Kolkata (BSF) evinced (November 2012) interest in the infrastructure of SAI at Hazaribagh and proposed for wholesale transfer of the entire premises to them. Considering the proposal, the Director General of SAI in January 2013 requested the Chief Secretary, Government of Jharkhand for issuance of 'No Objection' for entering into an agreement with the BSF for this purpose. The State Government was yet to respond in the Matter (December 2014). Audit scrutiny further revealed that ₹ 1.28 crore[3] was further expended on upkeep of centre which was also rendered unfruitful.

The SAI-NSEC stated (December 2014) that the Regional Office as well as their Director General were pursuing vigorously with the State Government authorities to resolve the issue. However, outcome of such initiative was still awaited and the infrastructure remained unutilised as of December 2014.

Thus, creation of infrastructure without giving due cognizance to the security issues, resulted in idling of the investment ₹ 14.15 crore and unfruitful expenditure of ₹ 1.28 crore (December 2014).

The matter was reported to the Ministry in October 2014, their reply was awaited as of February 2015.

[3] Pay and allowances of coaches/staff posted : ₹ 89.28 lakh: Electricity bill ₹ 38.93 lakh (as of March 2014)

14.2 Unfruitful expenditure

Approval for establishment of astro turf hockey field at North Eastern Hill University, Shillong by the SAI without ascertaining the feasibility of utilisation of the intended facility, led to cancellation of the work. Consequently the expenditure of ₹ 82 lakh incurred on the site was rendered unfruitful.

The Finance Committee of Sports Authority of India (SAI) approved (August 2008) establishment of Special Area Games Centre (SAG) at North Eastern Hill University, Shillong. It involved creation of astro-turf hockey field with two works viz. 'development of sites for playfields for hockey' and 'laying of synthetic surface for hockey' at a cost of ₹ 158.09 lakh and ₹ 358.11 lakh respectively. The work was estimated to be completed by August 2012 for which SAI released funds of ₹ 440.11 lakh to Central Public Works Department (CPWD) during December 2008 to August 2012.

Audit observed that the SAI had approved the project without ascertaining the feasibility of the use of the facility for the intended objective, as the Director General, SAI after reviewing the progress of work, cancelled (October 2012) the work on the grounds that hockey was neither an approved sports discipline at SAG Shillong nor was hockey a popular sport in the State of Meghalaya and Assam. It was also decided that the infrastructure so created could be utilised for laying of synthetic turf for other sports or for other purposes.

Audit further observed that at the time of closure of the project, CPWD had incurred an amount of ₹ 82 lakh on 'development of field' but the amount of ₹ 358.11 lakh released for 'synthetic surface' remained unutilised. Accordingly SAI conveyed to CPWD (October 2012) that the unspent amount may be utilised for other ongoing projects. However, the field could not be further developed (January 2015) for other sports as envisaged during closure of the project.

Thus the decision of the SAI to implement the project without ascertaining its feasibility led to unfruitful expenditure of ₹ 82 lakh. Further, out of ₹ 3.58 crore released to CPWD for creating synthetic surface, ₹ 1.10 crore (released in December 2008) remained blocked with the CPWD for more than four years until the decision was taken in October 2012 to utilise the amount for other projects.

SAI stated (January 2015) that due to budget constraint, the planning was reviewed by the then DG, SAI and the work of laying synthetic surface being related to hockey, which was a least popular sport in the area, was cancelled. However, the black top surface prepared for laying synthetic surface would be utilised for other miscellaneous sports activity.

The reply establishes that SAI failed to exercise due diligence at the outset of the project leading to its cancellation midway; on the grounds that hockey was not popular sport in the area, which is indicative of poor planning. Further, SAI was yet to come up with a concrete plan for putting the money already spent to gainful utilisation.

The matter was reported to Ministry (December 2014); their reply was awaited as of February 2015.

CHAPTER XV : MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION

Indian Statistical Institute, Kolkata

15.1 Excess payment to Municipal Authority

Payment of municipal dues to the Municipal Authority without verification of the prevalent clause of relevant Act, resulted in excess expenditure of ₹ 1.47 crore.

The Indian Statistical Institute, Kolkata (ISI) is an institution of national importance devoted to research, teaching and application of statistics and related disciplines. The ISI is fully financed from grants by Government of India.

Kolkata Municipal Corporation (KMC) supplied water to ISI at two of its premises at Kolkata viz. 202, Barrackpore Trunk (B.T.) Road and 205, B.T. Road. The water supplied at 202, B.T. Road Campus caters to the need of the Institute and academic buildings, administrative building, other ancillary units and residential out-houses while the water supplied at the 205, B.T. Road Campus is used for the residential quarters, hostel buildings, guest house and medical welfare unit. The KMC raises bills for supply of water according to the water meters attached to the two aforesaid connections at ISI premises and the same are paid periodically.

The 'Buildings' have been classified on the basis of occupancy and are defined in Section 390(2) of Chapter XXII of the KMC Act, 1980. The residential buildings are buildings provided for normal residential purposes and include one/two/multi-family dwellings, hostels, etc., and the educational buildings are buildings used for school, college or day-care purposes involving assembly for instruction, education or recreation incidental to them. It has been further mentioned that for the purpose of occupancy, it shall be deemed to include subsidiary occupancies which are contingent upon it. Therefore, the buildings to which water is supplied by KMC should have been classified under residential and educational buildings since principal occupancy of all those buildings were either for residential purposes or educational purposes, except for the administrative building which was again contingent upon the rest. Section 238(2)(i) of Chapter XVII of the said Act stipulates that water supplied to residential and educational buildings may be deemed to be supplied for domestic purposes.

Audit found (February 2014) that KMC had raised bills from ISI at the rates applicable under 'Industrial Commercial and Institutional' category instead of 'Domestic' category. This resulted in excess expenditure of ₹ 1.47 crore for the period from January 2004 (as per records made available) to October 2013. It was also observed that ISI had never approached the KMC for rectification of categorisation of the type of consumer.

ISI stated (December 2014) that they had taken up the matter with KMC, for change of category and refund of excess amount charged.

The matter was reported to the Ministry in October 2014; their reply was awaited as of February 2015.

Indian Statistical Institute

15.2 Undue benefit to employees

Adoption of Medical Insurance scheme by Indian Statistical Institute which was yet to be finalised by the Administrative Ministry, coupled with non-deduction of contribution from employees for the years 2011-12 and 2012-13 towards the same, resulted in undue benefit of a minimum of ₹ 57.40 lakh to the employees.

The Sixth Central Pay Commission (Sixth CPC) recommended (August 2008) a health insurance scheme for Central Government employees/pensioners on voluntary basis subject to recovery of prescribed contribution. The Group A, B, and C employees should contribute 30 *per cent*, 25 *per cent* and 20 *per cent* of the annual premium respectively with the Government paying the remainder. As per normal procedure, the Department related recommendations of the CPC are processed for implementation or otherwise by the Administrative

Ministries in consultation with Ministry of Finance. The Ministry of Health and Family Welfare (MoH&FW) is the Administrative Ministry for introduction of insurance schemes in respect of Central Government employees. The MoH&FW have formulated a Group Health Insurance Scheme (Scheme) which was yet to be finalised.

Indian Statistical Institute (ISI) had been providing outdoor medical facilities to their staff through Medical Welfare Unit located in their campus. Besides, ISI provided indoor medical facilities as per the provisions of CS (MA) Rules. However, in September 2010, ISI decided to introduce a health insurance scheme for its employees in line with recommendation of Sixth CPC. ISI held discussion (December 2010) with four public sector insurance companies to explore the scheme on Floater[1] basis for a sum of ₹ 4 lakh per family per year. Bids were invited from four insurance companies and the proposal from National Insurance Company Limited (Insurer) was selected for being the lowest bidder at an annual premium of ₹ 1.45 crore. The work order was issued to Insurer in March 2011 and an annual premium of ₹ 1.46 crore for the year 2011-12 was paid.

Test check of records revealed that ISI did not recover contribution at prescribed rates as stipulated under Sixth CPC. In the meantime, annual premium amounting to ₹ 1.41 crore for the year 2012-13 was further paid to the Insurer in March 2012.

Ministry of Statistics and Programme Implementation constituted (May 2012) a Fact Finding Committee to look into issues relating to medical facilities of the existing and retired employees of ISI. The Committee recommended (July 2012) that the proposal for regularisation/ implementation of the Medical Insurance Scheme with retrospective effect *i.e.* 30.3.2011 should be sent to the Administrative Ministry in consultation with nodal Ministries. The committee also recommended that the proposal should also include deduction of contribution at the rate of 20 to 30 *per cent* of the annual premium or at the rates of CGHS contribution from the existing as well as retired employees.

[1] A policy in which additional members of his/her family are covered alongwith the insured on payment of some additional premium.

Scrutiny of records revealed that ISI started deducting the contribution towards the Scheme at the rate of 20 *per cent* from the existing employees with effect from 31 March 2013. However ISI did not recover the contribution from the employees for the years 2011-12 and 2012-13. The unrecovered contribution towards the scheme was at least[2] ₹ 57.40 lakh. Meanwhile, insurance claims of ₹ 1.28 crore and ₹ 1.84 crore were processed during 2010-11 and 2011-12 respectively.

ISI stated (January 2015) that it was following CS (MA) Rules for indoor treatment of its employees prior to introduction of health insurance scheme and there was no provision for deduction of contribution in the CS (MA) Rules. The reply is contrary to the fact that the health insurance scheme, which was yet to be approved by the Administrative Ministry, was being implemented by ISI as recommended in Sixth CPC which *inter-alia* stipulated recovery of premium from the employees at prescribed rates. Hence, the reply of ISI that no recovery of premium was made from the employees as there was no provision in CS (MA) Rules was not relevant as the health Insurance scheme does not fall within the ambit of CS (MA) Rules.

The fact remains that though ISI implemented the health insurance scheme in line with the recommendation of sixth CPC without the prior approval of Ministry, they had also failed to recover the premium amount from the employees as recommended in Sixth CPC and also by the Fact Finding Committee. Subsequent deductions of premium from March 2013 onwards were also lower than those recommended under Sixth CPC. Thus, adoption of medical insurance scheme by ISI which was yet to be finalised by the Administrative Ministry coupled with non-deduction of contribution from employees for the years 2011-12 and 2012-13 towards the same resulted in undue benefit of a minimum of ₹ 57.40 lakh to the employees.

The matter was reported to the Ministry in October 2014, their reply was awaited as of February 2015.

[2] 20 *per cent* of ₹ 1.46 crore and ₹ 1.41 crore premium paid during 2010-2011 and 2011-2012

CHAPTER XVI : MINISTRY OF TOURISM

16.1 Refund at the instance of Audit

The Ministry released a sum of ₹ 6.62 crore to the Administration of UT of Lakshwadeep in March 2008 for a project aimed at providing world class tourist infrastructure at identified tourist destinations. After the issue of non-submission of Utilisation Certificates was pointed out by Audit, the Ministry took up the matter with the UT upon which the unutilised amount of ₹ 2.77 crore was refunded to the Ministry.

Ministry of Tourism, Government of India sanctioned ₹ 7.83 crore in March 2008, as 100 *per cent* central assistance, for a project titled *'Augmenting Tourist Infrastructure in the UT of Lakshadweep'* under the centrally sponsored scheme i.e. *'Product/Infrastructure Development for destinations and circuits'* to provide world class tourist infrastructure at identified major tourist destinations/circuits. The Ministry released ₹ 6.26 crore in March 2008, as 80 *per cent* of the central financial assistance of ₹ 7.83 crore, as the first installment as an advance for starting the work to the Administration of Union Territory of Lakshadweep. The balance 20 *per cent* amount was to be released after receipt of utilization and completion certificate.

As per terms and conditions of the sanction, the project was to be executed through the Lakshadweep Public Works Department (LPWD) and the work was required to be commissioned within a maximum period of one year from the date of sanction i.e. by March 2009. Further, the UT Administration was required to furnish, regularly, the quarterly progress of work and expenditure incurred to the Central Government, Ministry of Tourism. The sanction letter also stipulated that UT Administration / Executing Agency will not keep the amount released by Central Government unutilized for more than six months. In case the funds cannot be utilized by such time the same will have to be surrendered to Central Government or their formal approval should be taken to transfer/adjust the amount against other central financially assisted project.

Audit had brought to the notice of the Ministry of Tourism, Government of India, in October 2010 and again in September 2012, slow progress of the work on this project and non-submission of utilization certificate by UT Administration. Thereafter, the Ministry took up the matter with the UT Administration in March 2011.

Ministry stated (June 2014), that out of ₹ 6.26 crore, UT Administration had submitted utilization certificates amounting to ₹ 3.49 crore and had refunded unutilized amount of ₹ 2.77 crore to the Ministry (₹ 1.77 crore in September 2013 and ₹ one crore in February 2014).

The fact remains that due to inadequate monitoring of the project by the Ministry of Tourism, GoI, the work remained incomplete even after five years and the funds amounting to ₹ 2.77 crore remained unutilized during the period, which the Ministry could realize only when the matter was brought to their notice by Audit. Further, the Ministry did not charge and collect an amount of ₹ 96.46 lakh towards interest on the amount of ₹ 2.77 crore, from UT Administration of Lakshadweep, so far (June 2014).

CHAPTER XVII : MINISTRY OF TRIBAL AFFAIRS

17.1 Excess release of grant

The Ministry failed to exercise due diligence while evaluating the proposal of the State Government of Andhra Pradesh under the scheme of setting up of Ekalavya Model Residential Schools (EMRS). Consequently, it released grants without reckoning the actual student strength in two EMRS in the State leading to excess release of ₹ 2.21 crore.

The Government of India issued (June 2010) revised guidelines for setting up Ekalavya Model Residential Schools (EMRS) in the States/UTs with grants under Article 275 (1) of the Constitution of India. The objective of EMRS is to provide quality middle and high level education to Scheduled Tribe students in the remote areas to enable them to avail of reservation in high and professional educational courses and jobs in government and public/private sectors. Under these guidelines, the total sanctioned strength of the school was to be 480 students and the recurring cost during the first year for schools was fixed @ ₹ 42000 per child. Accordingly, the Ministry was to provide grants for a maximum of 480 students per EMRS.

The Government of Andhra Pradesh submitted (July 2012), a proposal for 2012-13 which *inter-alia* included continuation of 10 EMRS (₹ 2461.20 lakh), recurring cost of two newly sanctioned EMRS, and also for providing furniture in High schools in the State at a total estimated cost of ₹ 6958.99 lakh.

Audit examination disclosed that while evaluating the proposal, the Ministry failed to reckon the actual student strength of two EMRS and instead sanctioned grants as admissible for a maximum student strength of 480 and released first instalment of 75 *per cent* of grant in September 2012 as per the following details:

Location of the EMRS	Maximum admissible strength	Actual Strength	Amount Released (75 *per cent*)	Amount admissible (₹ 42000X180X75 *per cent*)	Excess Released (in ₹)
G V Veedhi Boys, District Vishakapatnam	480	168	15120000	5292000	9828000
Dornala (Girls), District Prakasam	480	90	15120000	2835000	12285000
				Total	**22113000**

It was pointed out in audit (December 2014) that the Ministry failed to follow the prescribed guidelines while evaluating the proposal and incorrectly worked out the admissible grant to the State Government leading to excess release of ₹ 2.21 crore.

The Ministry stated (January 2015) that no further releases were made to the State Government beyond the 75 *per cent* of the sanctioned amount during 2012-13 and hence the total amount provided to the State Government during the year was within the permissible limit.

The reply is clearly an after-thought and not supported by the records at the point of transaction. Further, the records of the Ministry for the subsequent period indicate that, it had, in fact sought to adjust the excess release pointed out by Audit from the subsequent releases. This action of the Ministry vindicates the audit point.

CHAPTER XVIII : GENERAL

18.1 Follow-up on Audit Reports

Despite repeated instructions/recommendations of the Public Accounts Committee, various Ministries/Departments did not submit remedial/corrective Action Taken Notes on 62 audit paragraphs even after the lapse of the time limit prescribed by the Public Accounts Committee. However, there was perceptible improvement in the position of pending ATNs over the last five years.

The Lok Sabha Secretariat issued instructions in April 1982 to all Ministries to furnish notes to the Ministry of Finance (Department of Expenditure), indicating remedial/ corrective action taken on various paragraphs contained in the Audit Reports, soon after these were laid on the Table of the House.

In their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22 April 1997, the Public Accounts Committee (PAC) desired that submission of pending Action Taken Notes (ATNs) pertaining to Audit Reports for the years ended March 1994 and 1995 should be completed within a period of three months and recommended that ATNs on all paragraphs pertaining to the Audit Reports for the year ended March 1996 onwards be submitted to them duly vetted by Audit, within four months from the laying of the Reports in Parliament.

Further, the PAC, in their Eleventh Report (Fifteenth Lok Sabha) presented to the Parliament on 29 April 2010, recommended that the Chief Accounting Authorities should be made personally accountable in all cases of abnormal delays in taking remedial action and submitting ATNs to PAC.

The PAC also desired that the matter relating to delays in submission of ATNs should be brought before the Committee of Secretaries (CoS) periodically, preferably at quarterly intervals so as to expedite the submission of ATNs by all the defaulting Ministries/Departments.

In pursuance of the recommendations of PAC three meetings were taken by COS in the Cabinet Secretariat in which following decisions were taken:

(i) The Secretaries in the Ministries/Departments, being the Chief Accounting Officers, will be personally responsible for ensuring finalisation of ATNs/ATRs on Audit paras/PAC Reports within the prescribed timeframe.

(ii) Standing Audit Committee (SAC), chaired by Secretary/Special Secretary including the Financial Advisor will be set up by each Ministry for monitoring the submission of ATNs on paras of C&AG's Reports and ATRs on the recommendations of PAC besides taking appropriate remedial measures.

(iii) ATN Adalats/Workshops should be held regularly for speedy submission of ATNs.

No meeting of COS was held since January 2012. However, two meetings of Group of Officers were held on 22 November 2012 and 26 February 2014 to discuss the progress of ATNs.

The PAC has been periodically reviewing the delay in submission of ATNs by various Ministries/Departments through its sub-committees on issue of 'Non-compliance by the Ministries/Departments in timely submission of ATNs' constituted over the years.

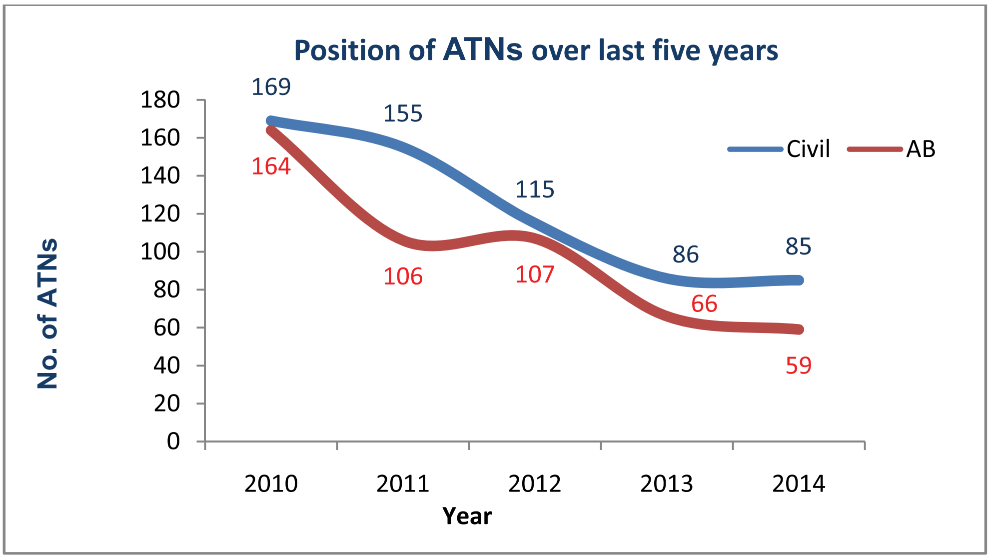
Sub-Committee IV of the PAC (2013-14 and 2014-15) has also examined the issue of 'Non-compliance by the Ministries/Departments in timely submission of ATNs'. The Sub-Committee has been very critical of theMinistries/Departmentsin the cases where they failed to submit ATNs, even for the first time and where they failed to furnish final ATNs to the Committee even after five to ten years of laying of Audit Reports.

In compliance of the direction given by the PAC in its Eleventh Report (15th Lok Sabha), a computerised web-based monitoring system known as Audit Para Monitoring System (APMS) was developed by the office of the CGA. The APMS is to provide a Management Information System for strengthening, streamlining and speeding up the task of submission of ATNs through the online platform. However, it was observed with dismay by the PAC in its First Report (16th Lok Sabha) submitted in

25 November 2014 that only 21 Ministries out of 81 were using the portal and even those Ministries which were using this portal were not very forthright in uploading ATNs timely on the portal.

In view of the direction of PAC to make the online monitoring of ATNs fully operational, it is imperative that all the Ministries start uploading these ATNs as soon as they become due in order to enable audit offices to upload their vetting comments against these ATNs.

Audit observed that with the constant advice and direction of PAC the position of pending ATNs continued on a declining trend as reflected in the following chart:



There was a 57 *per cent* decline in the number of pending ATNs from 333 in 2010 to 144 in 2014. The Ministry-wise position of the pending ATNs up to the period ended 31 March 2014 is given in the **AppendixXIV.** Out of 144 Paragraphs on which ATNs were required to be sent, ATNs in respect of 62 paragraphs were not received at all.

18.2 Response of the Ministries/Departments to draft paragraphs

Despite directions of the Ministry of Finance, issued at the instance of the Public Accounts Committee, Secretaries of Ministries/Departments did not send responses to 21 out of 42 draft paragraphs included in this Report.

On the recommendation of the PAC, Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks of receipt of the paragraphs.

In 21 out of the 42 paragraphs included in this Report of the Comptroller and Auditor General of India for the year ended March 2014, replies from the Secretaries of the Ministries/Departments had not been received. The details are indicated in **Appendix-XV**.

New Delhi **(SATISH LOOMBA)**

Dated: 01 May 2015 **Director General of Audit**
Central Expenditure

Countersigned

New Delhi **(SHASHI KANT SHARMA)**

Dated: 08 May 2015 **Comptroller and Auditor General of India**

ANNEXES

Annex-I

(Referred to in paragraph no. 2.1)

Details of pay-ins and pay-outs from and to PSF Corpus per grower

(Amount in ₹)

YEAR	COFFEE			RUBBER			TEA		
	Categorization	*Individual member*		*Categorization*	*Individual member*		*Categorization*	*Individual member*	
		Pay-in	*Payout*		*Pay-in*	*Payout*		*Pay-in*	*Payout*
2003	Distress	0	1000	Boom	1000	0	Normal	500	500
2004	Normal	500	500	Boom	1000	0	Normal	500	500
2005	Boom	1000	0	Boom	1000	0	Normal	500	500
2006	Boom	1000	0	Boom	1000	0	Normal	500	500
2007	Boom	1000	0	Boom	1000	0	Normal	500	500
2008	Boom	1000	0	Boom	1000	0	Boom	1000	0
2009	Boom	1000	0	Normal	500	500	Boom	1000	0
2010	Boom	1000	0	Boom	1000	0	Boom	1000	0
2011	Boom	1000	0	Boom	1000	0	Normal	500	500
2012	Boom	1000	0	Boom	1000	0	Boom	1000	0
Total		**8500**	**1500**		**9500**	**500**		**7000**	**3000**
Net Pay-in per grower		**7000**			**9000**			**4000**	

Annex-II
(Referred to in paragraph no. 2.1.1)

Feasibility of working out of cost of production of Tea, Total area and production of Tea in India during 2000

Region	Upto 10.12 hectares						Total		
	No.	Percentage of Total No.	Area (Hectares)	Percentage of Total Area	Production (Tonnes)	Percentage of Total Production	No.	Area (Hectares)	Production (Tonnes)
North India	43992	97.32	50755	12.98	73951	11.54	45202	390906	640756
South India	66404	99.40	46843	41.29	80262	38.93	66808	113460	206166
All India	110396	98.56	97598	19.35	154213	18.21	112010	504366	846922

Area and Production of Tea in India by Small growers during 2000

State/District	Upto 10.12 hectares			
	No.	Area (Hectares)	Production (Tonnes)	Productivity
NORTH INDIA				
Assam				
Dibrugarh	21144	24547	30681	1.25
Sibsagar	15479	12102	20195	1.67
Total	36623	36649	50876	1.39
% of Total Small growers of North India	83.25	72.21	68.80	
% of Total North India	81.02	9.38	7.94	
Total Small growers of North India	43992	50755	73951	

State/District	Upto 10.12 hectares			
	No.	Area (Hectares)	Production (Tonnes)	Productivity
SOUTH INDIA				
Nilgiris	60378	41875	76383	1.82
% of Total Small growers of South India	90.93	89.39	95.17	
% of Total South India	90.38	36.91	37.05	
Total Small growers of South India	66404	46843	80262	
Total Small growers (All India)	**110396**	**97598**	**154213**	

Annex-III

(Referred to in paragraph no. 2.1.1)

Analysis of Price trends of commodities covered under PSF scheme

(Amount in ₹)

Year/Particulars	Tea			Coffee Arabica			Coffee Robusta			Rubber		
	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation
1994	41.41			100.93			78.25			34.67		
1995	44.42	Rise	7.27	104.01	Rise	3.05	84.55	Rise	8.05	50.3	Rise	45.08
1996	47.12	Rise	6.08	86.84	Drop	-16.51	58.2	Drop	-31.16	47.64	Drop	-5.29
1997	65.74	Rise	39.52	130.55	Rise	50.33	60.07	Rise	3.21	36.14	Drop	-24.14
1998	74.28	Rise	12.99	114.87	Drop	-12.01	69.5	Rise	15.70	28.84	Drop	-20.20
1999	71.47	Drop	-3.78	101.09	Drop	-12.00	60.82	Drop	-12.49	26.44	Drop	-8.32
2000	68.31	Drop	-4.42	93.71	Drop	-7.30	39.74	Drop	-34.66	30.07	Rise	13.73
2001	63.7	Drop	-6.75	61.23	Drop	-34.66	28.06	Drop	-29.39	27.32	Drop	-9.15
2002	60.75	Drop	-4.63	61.09	Drop	-0.23	26.68	Drop	-4.92	36.96	Rise	35.29
2003	60.55	Drop	-0.33	66.78	Rise	9.31	34.87	Rise	30.70	51.01	Rise	38.01
2004	63.9	Rise	5.53	79.77	Rise	19.45	32.69	Drop	-6.25	58.33	Rise	14.35
2005	59.11	Drop	-7.50	108.38	Rise	35.87	45.58	Rise	39.43	65.73	Rise	12.69

Year/Particulars	Tea			Coffee Arabica			Coffee Robusta			Rubber		
	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation
2006	71.86	Rise	21.57	112.21	Rise	3.53	59.7	Rise	30.98	95.1	Rise	44.68
2007	64.99	Drop	-9.56	110.98	Drop	-1.10	71.39	Rise	19.58	94.49	Drop	-0.64
2008	86.83	Rise	33.61	130.08	Rise	17.21	92.02	Rise	28.90	112.55	Rise	19.11
2009	102.59	Rise	18.15	136.18	Rise	4.69	71.98	Drop	-21.78	93.17	Drop	-17.22
2010	106.68	Rise	3.99	167.16	Rise	22.75	72.82	Rise	1.17	166.94	Rise	79.18
2011	110.05	Rise	3.16	263.16	Rise	57.43	104.15	Rise	43.02	225.2	Rise	34.90
2012	123.35	Rise	12.09	211.01	Drop	-19.82	108.16	Rise	3.85	181.86	Drop	-19.25
Rise		11	3.16-39.52		10	3.05-57.43		11	1.17-43.02		10	12.69-79.18
Drops		7	0.33-9.56		8	0.23-34.66		7	4.92-34.66		8	0.64-24.14
Total no. of years		19			19			19			19	
Avg rise			14.90			22.36			20.42			33.70
Avg drop			-5.28			-12.95			-20.09			-13.02
Avg drop during 1994-2002			-4.90			-13.78			-22.52			-13.42

Annex-IV

(Referred to in paragraph no. 3.1)

(Details of unutilized Mobile Van Kits lying with the States)

Sl. No.	States	No. of Mobile Van Kits supplied	Date of supply	No. of weighbridges	Present status of Vans	Cost of unutilised Vans (₹ in lakh)	Remarks
1	Goa	2	30.06.2008 (higher capacity) 12.04.2010 (lower capacity)	182	Lower capacity Mobile Van is in use. One lying idle (Big)	52.82	Higher capacity Mobile van was lying idle since July 2011, it was replaced by lower capacity Mobile Van.
2	West Bengal	2	25.08.2008 08.12.2008	1851	Not utilised	52.82 52.82	Trained personnel for operating /driving of MVKs were not available in Directorate.
3	Assam	3	March 2008 July 2010 July 2010	370	One lying idle (Big)	52.82	The roads were narrow and load capacity of the PWD Bridges were also not high. Due to heavy gross weight and dimension of the vehicle, it was not being utilized at present.
4	Meghalaya	4	1 (Big) – January 2009 3 (Small)- August 2010 and March 2011	87	One lying idle (Big)	52.82	Higher Capacity MVKs lying idle since November 2010. Due to hilly terrain and narrow road the Mobile Test kit could not be fully utilized.
5	Mizoram	2	1 (Big) 23.12.2008 1(small) 26.06.2014	19	One lying idle (Big)	52.82	Bigger one was lying idle since August 2013, as it was in need of repair
6	Andhra Pradesh	4	Two – 2008 One – 2010 One – 2013	1828	One lying idle	52.82	One kit was lying idle since 2010 for want of repairs as a crack had occurred in the crane base

Sl. No.	States	No. of Mobile Van Kits supplied	Date of supply	No. of weighbridges	Present status of Vans	Cost of unutilised Vans (₹ in lakh)	Remarks
7	Tamil Nadu	5	Two – August 2008 Two – July 2010 One – March 2014	2875	Four lying idle	52.82 52.82 62.24 62.24	Technical staff was not available.
8	Chhattisgarh	2	17.09.2008	1334	Not utilised	52.82 52.82	Technical staff was not available.
9	Bihar	2	12.08.2010	831	Not utilised	62.24 62.24	Technical staff was not available.
10.	Punjab	2	March 2008 October 2008	2316	1 lying idle	52.82	Technical staff was not available.
11	Karnataka	2	March 2014	1250	Not utilised	78.83 78.83	Technical staff was not available.
12	Kerala	5	July 2008 October 2008 June 2010 June 2010 March 2014	1162	4 lying idle	52.82 52.82 62.24 78.83	Three due to mechanical fault and the registration of MVK which was supplied in March 2014 was still pending.
Total					**22 Vans**	**1287.17**	

Annex-V

(Referred to in paragraph no. 3.2)

(Details of excess release of funds for the food component under Village Grain Bank Scheme)

Sl. No.	State	Year	Food grain	Quantity of food grain issued	Actual Economic cost of food grain	Economic cost adopted by the Ministry	Amount released	Admissible amount	Excess released
1.	Maharashtra	2006-07	Rice	4444 MT	13911.80	13950.00	61993800	61824039	169761
2.	Madhya Pradesh	2008-09	Wheat	5996 MT	13805.80	14588.30	87471447	82779577	4691870
		2010-11	Wheat	5824 MT	14943.50	15439.30	89918483	87030944	2887539
3.	Andhra Pradesh	2009-10	Rice	6512 MT	18200.70	18937.10	123318395	118522958	4795437
		2011-12	Rice	1072 MT	21229.40	21842.00	23414624	22757917	656707
4.	Uttar Pradesh	2008-09	Wheat	3124 MT	13805.80	14588.30	45573849	43129319	2444530
5.	Tripura	2010-11	Rice	256 MT	19831.10	20431.40	5230438	5076762	153676
6.	Odissa	2010-11	Rice	584 MT	19831.10	20431.40	11931938	11581362	350574
7.	Nagaland	2009-10	Rice	744 MT	18200.70	18937.10	14089201	13541321	547880
		2010-11	Rice	172 MT	19831.10	20431.40	3514201	3410949	103252
8.	West Bengal	2009-10	Rice	1600 MT	18200.70	18937.10	30299360	29121120	1178240
9.	Uttarakhand	2006-07	Rice	220 MT	13911.80	12862.00	2829640	3060596	(-)230956
		2010-11	Rice	220 MT	19831.10	20689.50	4551690	4362842	(-)188848
	Total								**17559662**

Annex-VI

(Referred to in paragraph no. 3.4)

(Details of unutilized Flow Meter Kits lying with the States)

Sl. No.	States	No. of Flow Meter Kits	Date of supply	Present status of Flow Meter Kits	Cost of unutilized Flow Meter Kits (₹ in lakh)	Remarks
1.	Assam	2 (CNG) 2 (LPG)	June*2012	2 (CNG) kits and 1 (LPG) kit lying idle	7.76 x 3	No facility of CNG filling station in the State
2.	Kerala	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits lying idle	7.76 x 2	No facility of CNG filling station in the State
3.	Arunachal Pradesh	2 (LPG)	June* 2012	2 (LPG) kits lying idle	7.76 x 2	No facility of LPG filling station
4.	Nagaland	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits and 2 (LPG) kits lying idle	7.76 x 4	No facility of CNG and LPG filling station in the State
5.	Himachal Pradesh	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits and 2 (LPG) kits lying idle	7.76 x 4	No facility of CNG and LPG filling station in the State
6.	Tamil Nadu	2 (CNG) 2 (LPG)	September 2012	2 (CNG) kits lying idle	7.76 x 2	No CNG dispensing units functioning in Tamil Nadu
7.	Odisha	2 (LPG)	October 2012	2 (LPG) kits lying idle	7.76 x 2	Non availability of technical staff.
				9 LPG and 10 CNG Flow Meter Kits lying idle	**Total : 147.45**	

***As per scheduled date of supply of AT**

Annex-VII
(Referred to in paragraph no. 4.1)
Chronology of events regarding Ravindra Rangshala

Period	Event
May 2002	The SNA took up the matter with Board but the proposal was declined in view of the Supreme Court order and an affidavit was filed in the matter on behalf of the Ridge Management Board.
July 2002, September 2002 and February 2003	The SNA made efforts to obtain copy of the Affidavit.
March 2003	In the Executive Board Meeting it was ascertained that the Rabindra Rangshala was under multiple authorities – the land under control of Land & Development Officer, the other area under the control of CPWD (Horticulture Deptt.) and Ridge Management Board. The Financial Advisor suggested that Rabindra Rangshala may be returned to the Department of Culture. However, on the suggestion of the then Vice Chairman, it was agreed that the Akademi may obtain and examine the affidavit filed by the Ridge Management Board.
August 2003	As agreed in the above meeting the matter was taken up with the Chief Secretary, Govt. of NCT of Delhi.
2006	The Affidavit was finally obtained by the Akademi.
July 2006	The matter for re-activation of Rabindra Rangshala was again referred to the Chairman, Ridge Management Board
August 2006	In reply, Secretary (Environment), Govt. of NCT Delhi apprised that this area had been handed over to the Forest Department by CPWD vide notification in May 2004.
June 2013	The General Council of the Akademi, in its meeting decided that management of Rabindra Rangshala may be transferred back to the Ministry of Culture.
September 2013	The SNA appraised the Ministry of Culture about the above decision.
October 2014	In reply to the audit observation SNA stated that the matter was under active consideration of the Ministry; however a formal reply in respect of the above matter was awaited from Ministry of Culture.
December 2014	As per the latest decision taken by the Ministry of Culture, the SNA was to prepare a detailed proposal for renovation of the Rabindra Rangshala complex, with provision for vehicle parking area, black topping of existing approach road and all the utilities required for a contemporary performing space along with Environmental Impact Assessment Report. Ministry of Culture was also to seek a 'No Objection Certificate' from the L&DO and thereafter send the proposal to the Forest Department for its further consideration by the Ridge Management Board, Government of NCT of Delhi and the Ministry of Environment and Forests.

Annex-VIII
(Referred to in paragraph no. 6.2)
Month wise payment for rent was made to the lessor

Month	Amount (106728X @28p.m)
July 2011	1151916
August 2011	2975784
September 2011	2975784
October 2011	2975784
November 2011	2975784
December 2011	2975784
January 2012	2975784
February 2012	2975784
March 2012	2975784
April 2012	2975784
May 2012	2975784
June 2012	2975784
July 2012	2975784
August 2012	1487982
Total	**38349306**

Annex-IX
(Referred to in paragraph no. 7.1)

List of Doctors drawing ₹ 7000/- TPT

	Central Zone				
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
1.	Dr.J.N.Das (Rtd.)	Dec 08 to July 09	68250	31200	37050
2.	Dr.N.C.Manjhi (Rtd.)	Sept.08 to March 10	165410	75616	89794
3.	Dr. K Goswami (Rtd.)	Dec 08 to Oct 10	210000	96000	114000
4.	Dr. BajrangLal (Rtd.)	Jan 09 to July 11	296660	135616	161044
5.	Dr.Sudama Jeswani (Transfer)	Dec 08 to Sept 09	86030	39328	46702
6.	Dr. Asit Das (Rtd.)	Jan 09 to Jan 13	506100	231360	274740
7.	Dr. Y P S Tejan	Dec 08 to June 11	293720	134272	159448
8.	Dr. M.R. Bhowmick (Rtd.)	March 08 to Aug 10	214060	97856	116204
9.	Dr. ManjulaTyagi (Rtd.)	Dec 08 to Dec 11	360080	164608	195472
10.	Dr. Kirti Malviya (Rtd.)	Dec 08 to May 11	283150	129440	153710
11.	Dr. Jagdish Saran (Rtd.)	Nov 08 to Dec 11	368200	168320	199880
12.	Dr.B.K. Sagar (Rtd.)	Nov 08 to Sept 12	473620	216512	257108
13.	Dr. K. Das Gupta (Rtd.)	Nov 08 to Dec 12	509740	233024	276716
14.	Dr. Promila Goutam	Nov 08 to March 14	707140	323264	383876
15.	Dr. Anand Swarup	Nov 08 to March 14	707140	323264	383876
16.	Dr. Anjali Chandrika Tigga	Nov 08 to March 14	707140	323264	383876
17.	Dr. Meera Chakarvarty	Nov 08 to March 14	707140	323264	383876
18.	Dr. C.K. Mohanty	Nov 08 to March 14	707140	323264	383876
19.	Dr. Rajender Prashad	Nov 08 to March 14	707140	323264	383876
20.	Dr. Rita Srivastava	Nov 08 to March 14	707140	323264	383876
21.	Dr. Jyoti Puri	Nov 08 to March 14	707140	323264	383876
22.	Dr. Kumud	Nov 08 to March 14	707140	323264	383876
23.	Dr. Seema Tyagi	Nov 08 to March 14	707140	323264	383876
24.	Dr. Shyama Gupta	Nov 08 to March 14	707140	323264	383876
25.	Dr. Anil Manaktala	Nov 08 to March 14	707140	323264	383876
26.	Dr. Jai Prakash	Nov 08 to March 14	707140	323264	383876
27.	Dr. Sunita Rani Chhabra	Nov 08 to March 14	707140	323264	383876
28.	Dr. G.D. Paliya	Nov 08 to March 14	707140	323264	383876
29.	Dr. Raj Bala Kaushal	Nov 08 to March 14	707140	323264	383876
30.	Dr. Vijender Kumar	Nov 08 to March 14	707140	323264	383876
31.	Dr. Lalit Dang	Nov 08 to March 14	707140	323264	383876
32.	Dr. CMK Chauhan	Nov 08 to March 14	707140	323264	383876
33.	Dr. Charles Marandi	Nov 08 to March 14	707140	323264	383876
34.	Dr. Sunil Kumar	Nov 08 to March 14	707140	323264	383876
35.	Dr. Alok Dixit	Nov 08 to March 14	707140	323264	383876

	Central Zone				
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
36.	Dr. M.K. Tomar	Nov 08 to March 14	707140	323264	383876
37.	Dr. Subir Roy	Nov 08 to March 14	707140	323264	383876
38.	Dr. Swapana Talukdar	Nov 08 to March 14	707140	323264	383876
39.	Dr.S.K. Singh	Nov 08 to March 14	707140	323264	383876
40.	Dr. Alka Kothari	Nov 08 to March 14	707140	323264	383876
41.	Dr. SNG Lugan	Nov 08 to March 14	707140	323264	383876
42.	Dr. Neeru Kumar	Nov 08 to March 14	707140	323264	383876
43.	Dr. Maneesha Saxena (Transfer)	Nov 08 to Sept 12	473620	216512	257108
44.	Dr. Madhu Gupta (Transfer)	Nov 08 to May 13	572740	261824	310916
45.	Dr. Bidhu Bhushan (Transfer)	June 13 to March 14	134400	61440	72960
46.	Dr. Sanjay Jain (Transfer)	Oct 12 to March 14	233520	106752	126768
47.	Dr. Madhu Raikwar (Transfer)	Nov 08 to Nov 12	497700	227520	270180
48.	Dr.Vinay Hans (VRS)	Dec 11 to Feb 13	165200	75520	89680
			26419260	**12077376**	**14341884**
	SOUTH ZONE				
1.	Dr. G.R. Marwaha	Nov 08 to March 14	707140	323264	383876
2.	Dr. Chanda Dutta	Nov 08 to March 14	707140	323264	383876
3.	Dr. Nutan Mehta	Nov 08 to March 14	707140	323264	383876
4.	Dr. Ravinder Kumar	Nov 08 to March 14	707140	323264	383876
5.	Dr. Kum Kum	Nov 08 to March 14	707140	323264	383876
6.	Dr. Prashant Borker	Nov 08 to March 14	707140	323264	383876
7.	Dr. B.C.Das	Nov 08 to March 14	707140	323264	383876
8.	Dr. Mukul Kr. Kulashreshtha	Nov 08 to March 14	707140	323264	383876
9.	Dr. S.R. Singh	Nov 08 to March 14	707140	323264	383876
10.	Dr. P.S.Tomar	Nov 08 to March 14	707140	323264	383876
11.	Dr. Uma Passi	Nov 08 to March 14	707140	323264	383876
12.	Dr. K.K. Majumdar	Nov 08 to March 14	707140	323264	383876
13.	Dr. Kamini Tripathi	Nov 08 to March 14	707140	323264	383876
14.	Dr. V.S. Rawat (R)	Nov 08 to June 13	585340	267584	317756
15.	Dr. Seema Chaudhary	Nov 08 to March 14	707140	323264	383876
16.	Dr. Manju Srivastva	Nov 08 to March 14	707140	323264	383876
17.	Dr. Manish Khoba	Nov 08 to March 14	707140	323264	383876
18.	Dr. Pushpa Lata	Nov 08 to March 14	707140	323264	383876
19.	Dr. Dipankar Midya	Nov 08 to March 14	707140	323264	383876
20.	Dr. Poonam Puri	Nov 08 to March 14	707140	323264	383876
21.	Dr. R. Padmini	Nov 08 to March 14	707140	323264	383876
22.	Dr. Savita Sinha	Nov 08 to March 14	707140	323264	383876
23.	Dr. Sushil Krishan	Nov 08 to March 14	707140	323264	383876
24.	Dr. Suresh Khurana	Nov 08 to March 14	707140	323264	383876

	Central Zone				
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
25.	Dr. Rattan Mandal	Nov 08 to March 14	707140	323264	383876
26.	Dr. T. Bhutia	Nov 08 to March 14	707140	323264	383876
27.	Dr. R.K. Punia (R)	Nov 08 to April 13	560140	256064	304076
28.	Dr. Sujata Chandra	Nov 08 to March 14	707140	323264	383876
29.	Dr. Poonam Trehan	Nov 08 to March 14	707140	323264	383876
30.	Dr. Vijay Bhushan	Nov 08 to Sept 12	473620	216512	257108
31.	Dr. Neeta Lal	Nov 08 to March 14	707140	323264	383876
32.	Dr. Mrs. Jankijangpangi	Nov 08 to March 14	707140	323264	383876
33.	Dr. NarenderKaur	Nov 08 to March 14	707140	323264	383876
34.	Dr. O.P.Sagar	Nov 08 to March 14	707140	323264	383876
35.	Dr. Promila Chakravorty	Nov 08 to March 14	707140	323264	383876
36.	Dr. Sadhna Rajwanshi	Nov 08 to Dec 13	665140	304064	361076
37.	Dr. Narender Singh	Nov 08 to March 14	707140	323264	383876
38.	Dr. R.C. Sonowal	Nov 08 to March 14	707140	323264	383876
39.	Dr. Jagjit Sachdeva	Nov 08 to March 14	707140	323264	383876
40.	Dr. H. Deka	Nov 08 to Dec 13	665140	304064	361076
41.	Dr.bSudhaSethi	Nov 08 to March 14	707140	323264	383876
42.	Dr. Kanwal Kumar, promoted as AD	Nov 08 to April 12	414400	189440	224960
43.	Dr. Rumi Devi	Nov 08 to March 14	707140	323264	383876
44.	Dr.D.K.Narayan	Nov 08 to March 14	707140	323264	383876
45.	Dr.U.S.P. Singh	Nov 08 to Jan 14	679140	310464	368676
46.	Dr. Santoshkataria	Nov 08 to March 14	707140	323264	383876
47.	Dr. Meenakshi Dubey	Nov 08 to March 14	707140	323264	383876
48.	Dr.Vandna Chakarvarty	Nov 08 to March 14	707140	323264	383876
49.	Dr. NeelamHimtani	Nov 08 to March 14	707140	323264	383876
50.	Dr. Vatsala Sharma	Nov 08 to March 14	707140	323264	383876
51.	Dr. Sandeep Deb	Nov 08 to March 14	707140	323264	383876
52.	Dr.Yoginder Kumar	Nov 08 to March 14	707140	323264	383876
53.	Dr.Madhu Bapayee	Nov 08 to March 14	707140	323264	383876
54.	Dr.R.S.Pal	Nov 08 to March 14	707140	323264	383876
55.	Dr.Jyoti Rawat	Nov 08 to March 14	707140	323264	383876
56.	Dr. Jayantimani	Nov 08 to March 14	707140	323264	383876
57.	Dr. Roopinderkaur	Nov 08 to March 14	707140	323264	383876
58.	Dr. Ashok Kr. Bhatnagar	Nov 08 to March 14	707140	323264	383876
59.	Dr. Ranjna Kumar	Nov 08 to March 14	707140	323264	383876
60.	Dr. Purnima Chibber	Nov 08 to March 14	707140	323264	383876
61.	Dr. Renu Vasudeva	Nov 08 to March 14	707140	323264	383876
62.	Dr. Rajani Chakarvarty	Nov 08 to March 14	707140	323264	383876

	Central Zone				
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
63.	Dr. NenaAhuja	Nov 08 to March 14	707140	323264	383876
64.	Dr. Rashmi Bhatnagar	Nov 08 to March 14	707140	323264	383876
			44349900	**20274240**	**24075660**
	CGHS HQTR.				
1.	Dr. Sangeeta Malhotra	Nov 08 to March 14	707140	323264	383876
2.	Dr .A.S. Chawla	Nov 08 to March 14	707140	323264	383876
3.	Dr. Arvind Kumar	Nov 08 to March 14	707140	323264	383876
4.	Dr. Himani Lade	Nov 08 to March 14	707140	323264	383876
5.	Dr. Veena Ganju Malla	Nov 08 to March 14	707140	323264	383876
6.	Dr. Shantnu Mandal	Nov 08 to March 14	707140	323264	383876
7.	Dr. N.P.S. Oberoi	Nov 08 to March 14	707140	323264	383876
8.	Dr. Robin Prasad	Nov 08 to March 14	707140	323264	383876
9.	Dr. A.K. Hindocha (Retr. On 1/1/13)	Nov 08 to Dec 12	509740	233024	276716
10.	Dr. B.M.Singh	Nov 08 to March 14	707140	323264	383876
11.	Dr. Hans Raj	Nov 08 to March 14	707140	323264	383876
12.	Dr. Bawani Singh (Retd. On 31.12.13)	Nov 08 to Dec 13	665140	304064	361076
13.	Dr. Ashok Kumar	Nov 08 to March 14	707140	323264	383876
14.	Dr. P.K.Malik	Nov 08 to March 14	707140	323264	383876
15.	Dr. Puspawati Singh	Nov 08 to March 14	707140	323264	383876
16.	Dr Jaswinder Kaur	Nov 08 to March 14	707140	323264	383876
17.	Dr. Ashok Kohli (Retd. On 31.12.12)	Nov 08 to Dec 12	509740	233024	276716
18.	Dr. P.K. Sharma	Nov 08 to March 14	707140	323264	383876
19.	Dr. Tarlok Chand	Nov 08 to March 14	707140	323264	383876
20.	Dr. Kanwar Sen	Nov 08 to March 14	707140	323264	383876
21.	Dr. Arun Kumar	Nov 08 to March 14	707140	323264	383876
22.	Dr.A.S. Nigam	Nov 08 to March 14	707140	323264	383876
23.	Dr.A.S. Narula	Nov 08 to March 14	707140	323264	383876
24.	Dr.Bina NIlaratna	Nov 08 to March 14	707140	323264	383876
25.	Dr. S.V. Ramkrishna	Nov 08 to March 14	707140	323264	383876
26.	Dr. Bani Sarkar	Nov 08 to March 14	707140	323264	383876
			17948840	**8205184**	**9743656**
	EAST ZONE				
1.	Dr.A.K. Pal	Nov 08 to March 14	707140	323264	383876
2.	Dr. Alka Ahuja	Nov 08 to March 14	707140	323264	383876
3.	Dr. B.B. Saxena	Nov 08 to March 14	707140	323264	383876
4.	Dr.Dipti Goel	Nov 08 to March 14	707140	323264	383876

	Central Zone				
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
5.	Dr.G.K. Narang	Nov 08 to March 14	707140	323264	383876
6.	Dr.K.S. Rana	Nov 08 to March 14	707140	323264	383876
7.	Dr.Mohan Lal	Nov 08 to March 14	707140	323264	383876
8.	Dr.Nalini Aggarwal	Nov 08 to March 14	707140	323264	383876
9.	Dr.R.B.Arya	Nov 08 to March 14	707140	323264	383876
10.	Dr. Ramesh Kumar	Nov 08 to March 14	707140	323264	383876
11.	Dr. Ritu Mathur	Nov 08 to March 14	707140	323264	383876
12.	Dr.S.K. Narula	Nov 08 to March 14	707140	323264	383876
13.	Dr. SKS Kushwaha	Nov 08 to March 14	707140	323264	383876
14.	Dr. Sukhbir Singh	Nov 08 to March 14	707140	323264	383876
15.	Dr. Suman Nanda	Nov 08 to March 14	707140	323264	383876
16.	Dr.Suresh Kumar Khanagwal	Nov 08 to March 14	707140	323264	383876
17.	Dr.Tarkeshwar Gupta	Nov 08 to March 14	707140	323264	383876
18.	Dr.D.K.Shah	Nov 08 to March 14	707140	323264	383876
19.	Dr. Suman Katuria	Nov 08 to March 14	707140	323264	383876
20.	Dr.D.C.Sandilya	Nov 08 to Feb 14	693140	316864	376276
21.	Dr. Naresh Goel (Trans.)	Nov 08 to April 13	560140	256064	304076
22.	Dr.R.K.Gupta (Trans.)	Nov 08 to Oct 13	638540	291904	346636
23.	Dr.B.P. Arneja (Trans.)	Nov 08 to April 12	414400	189440	224960
24.	Dr. Pratibha Sharma (Retd.)	Nov 08 to Dec 13	665140	304064	361076
25.	Dr.S.S. Chakraborty (Retd.)	Nov 08 to Nov 13	651840	297984	353856
			17058860	**7798336**	**9260524**
	Name of Zones	**Excess Payment**			
	CGHS Central Zone	14341884			
	CGHS South Zone	24075660			
	CGHS Hqtr	9743656			
	CGHS East Zone	9260524			
	G.Total	**57421724**			

Annex-X
(Referred to in paragraph no. 7.2)
Excess Payment of Transport Allowance @ ₹ 7000 Plus DA Thereon in Respect of Non Entitled Officers of JIPMER, Puducherry

				DURATIONS FOR WHICH THE TRANSPORT ALLOWANCE OF ₹ 7000 IS PAID			
SL. NO.	EMP.ID	NAME	DESIGNATION	FROM	TO	NO. OF MONTHS	EXCESS PAYMENT INCLUDING DA
							₹
(a)	(b)	©	(d)	(e)	(f)	(g)	(h)
1.	JD0028	ABDOUL HAMIDE @ ABDOUL MOULK	PROFESSOR	Mar-10	Nov-14	57	526014
2.	JD0054	ADITHAN C.	PROFESSOR	Sep-08	Nov-14	75	646326
3.	JO0028	AJIT SAHAI	PROFESSOR (NON-MEDICAL)	Sep-08	Nov-14	75	646326
4.	JD0369	ANANTHANARAYANAN P. H.	PROFESSOR	Sep-08	Nov-14	75	646326
5.	JD0061	ASHOK SHANKAR BADHE	PROFESSOR	Mar-10	Nov-14	57	526014
6.	JD0047	BALACHANDAR J.	PROFESSOR	Sep-08	Nov-14	75	646326
7.	JD0078	BHAWANA ASHOK BADHE	PROFESSOR	Oct-10	Nov-14	50	473364
8.	JD0151	DASARI PAPA	PROFESSOR	Oct-10	Nov-14	50	473364
9.	JD0132	DEBDATTA BASU	PROFESSOR	Oct-10	Nov-14	50	473364
10.	JD0117	DEVINDER MOHAN THAPPA	PROFESSOR	Oct-10	Nov-14	50	473364
11.	JD0065	DILIP KUMAR PATRO	PROFESSOR	Mar-10	Nov-14	57	526014
12.	JD0183	DORAIRAJAN L.N.	PROFESSOR	Oct-10	Nov-14	50	473364

13.	JD0098	DUTTA T. K	PROFESSOR	Sep-08	Nov-14	75	646326
14.	JD0067	ELANGOVAN S.	PROFESSOR	Mar-10	Nov-14	57	526014
15.	JD0080	GAUTAM ROY	PROFESSOR	Mar-10	Nov-14	57	526014
16.	JD0163	GOPAL KRUSHNA PAL	PROFESSOR	Oct-10	Nov-14	50	473364
17.	JD0191	HARISH B.N.	PROFESSOR	Mar-10	Nov-14	57	526014
18.	JD0033	HEMAVATHI BALACHANDER	PROFESSOR	Oct-10	Nov-14	50	473364
19.	JD0095	JAGDISH S.	PROFESSOR	Mar-10	Nov-14	57	526014
20.	JD0092	JAISANKAR T.J.	PROFESSOR	Oct-10	Nov-14	50	473364
21.	JD0164	KADAMBARI D.	PROF. OF SURGERY	Jul-11	Nov-14	41	400950
22.	JD0202	LATHA CHATURVEDULA	PROF. OF OBST. & GYNAE.	Apr-11	Nov-14	44	425412
23.	JD0127	MAHADEVAN S.	PROFESSOR	Mar-10	Nov-14	57	526014
24.	JD0150	NIRANJAN BISWAL	PROFESSOR	Oct-10	Nov-14	50	473364
25.	JD0140	PANKAJ KUNDRA	PROFESSOR	Mar-11	Nov-14	45	433566
26.	JD0071	PARKASH CHAND	PROFESSOR	Oct-10	Nov-14	50	473364
27.	JD0182	PREMARAJAN K.C.	PROFESSOR	Oct-10	Nov-14	50	473364
28.	JD0021	RAMACHANDRA RAO. K	PROFESSOR	Sep-08	Jun-14	70	590436
29.	JD0023	RAVEENDRAN R.	PROFESSOR	Oct-10	Nov-14	50	473364
30.	JD0097	RENUKA SRINIVASAN	PROFESSOR	Sep-08	Nov-14	75	646326
31.	JD0174	SAKA VINOD KUMAR	PROFESSOR	Oct-10	Nov-14	50	473364
32.	JD0048	SANTOSH KUMAR	PROFESSOR	Sep-08	Nov-14	75	646326
33.	JD0094	SATHYANARAYANA REDDY .K	SENIOR PROFESSOR	Sep-08	May-14	69	579636
34.	JD0305	SIDDARAJU N.	PROFESSOR	Oct-10	Nov-14	50	473364
35.	JD0102	SISTLA SARATH CHANDRA	PROFESSOR	Oct-10	Nov-14	50	473364
36.	JD0138	SISTLA SUJATHA	PROFESSOR	Oct-10	Nov-14	50	473364

37.	JD0039	SOUNDARA RAGHAVAN S.	PROFESSOR	Mar-10	Nov-14	57	526014
38.	JD0154	SRIDHAR. M. G	PROFESSOR	Mar-10	Nov-14	57	526014
39.	JD0030	SRINIVASAN K.	PROFESSOR	Mar-10	Nov-14	57	526014
40.	JD0076	STEVEN AIBOR DKHAR	PROFESSOR	Oct-10	Nov-14	50	473364
41.	JD0006	SUBASH CHANDRA PARIJA	PROFESSOR	Sep-08	Nov-14	75	646326
42.	JD0179	SUBRAHMANYAM D.K.S.	PROFESSOR	Oct-10	Nov-14	50	473364
43.	JD0193	SUNIL K. NARAYAN	PROFESSOR	Oct-10	Nov-14	50	473364
44.	JD0192	SUNIL KUMAR SAXENA	PROFESSOR	Jul-11	Nov-14	41	400950
45.	JD0077	SURENDRA KUMAR	PROFESSOR	Oct-10	Nov-14	50	473364
46.	JD0055	SURESH CHANDRA PRADHAN	PROFESSOR	Sep-08	Nov-14	75	646326
47.	JD0059	SWAMINATHAN R.P.	PROFESSOR	Mar-10	Nov-14	57	526014
48.	JD0012	SYED HABEEBULLAH	PROFESSOR	Sep-08	Nov-14	75	646326
49.	JD0031	VIKRAM KATE	PROFESSOR	Oct-10	Nov-14	50	473364
50.	JD0185	VIR SINGH NEGI	PROFESSOR	Oct-10	Nov-14	50	473364
51.	JD0081	VISHNU BHAT B.	PROFESSOR	Sep-08	Nov-14	75	646326
52.	JD0103	VIVEKANANDAM S.	PROFESSOR	Mar-10	Nov-14	57	526014
53.		TRAKROO M M		Sep-08	Feb-12	42	314388
54.		SRINIVASAN S		Sep-08	Nov-11	39	288036
55.		BADRINATH S		Sep-08	Oct-12	50	387180
56.		VASUDEV ANAND RAO		Sep-08	Oct-12	50	387180
57.	JD0198	ANITA RUSTAGI	SUPER TIME ADMINISTRATIVE GRADE	Oct-08	Nov-14	74	640062
58.	JD0008	ASHOK KUMAR DAS @	SENIOR PROFESSOR	Sep-13	Apr-14	8	84240
59.	JO0029	DEEPAK GOPAL SHEWADE	PROFESSOR(NON-MEDICAL)	Sep-08	Nov-14	75	646326

60.	JD0197	GIRWAR SINGH GAUR	PROFESSOR	Jul-13	Nov-14	17	182250
61.	JD0022	GITANJALI BATMANABANE	PROFESSOR	Sep-09	Nov-14	39***	372330
62.	JD0148	GOPALA KRISHNAN S.	PROFESSOR	Sep-08	Nov-14	75	646326
63.	JD1120	GOWRI DORAIRAJAN	PROFESSOR	Jun-13	Nov-14	18	191970
64.	JD0310	JAGDISH MENON	PROF. OF ORTHOPAEDICS	Jun-13	Nov-14	18	191970
65.	JD0114	JEGADHEESWRAN K.	ADDL. MEDICAL SUPERINTENDENT	Oct-08	Nov-14	74	640062
66.	JO0005	MUNISAMY P	CHIEF BIOCHEMIST(CLINICAL)	Sep-08	Mar-14	67	558036
67.	JD0301	PRAVATI PAL	ASSOCIATE PROFESSOR	Jul-13	Nov-14	17	182250
68.	JD0124	RAJAN SWAIN	CHIEF MEDICAL OFFICER(NFSG)	Apr-13	Nov-14	20	211410
69.	JO0003	ZACHARIAH BOBBY	PROFESSOR	Jul-13	Nov-14	17	182250
70.	JD0129	REDDI RANI P.	PROFESSOR	Jan-09	Jan-14	61	511380
71.	JD0097	TUMBANATHAM A.	ASST PROFESSOR	Oct-08	Dec-12	51	399492
72.	JD0120	AMBROISE M.J.E.	ADDL MEDICAL SUPERINTENDENT	Sep-08	Dec-13	64	525636
73.	JD	SUBBIAH S.P	ASST MEDICAL SUPERINTENDENT	Sep-08	Jul-12	47	359316
						Total	**35094816**
		@ Medical Superintendent till 17.09.2013					
		*** On deputation from 10.04.2010 to 11.04.2012					

Annex-XI
(Referred to in paragraph no. 7.3)

Overpayment of ₹ 1.68 crore due to incorrect fixation of pay

Sl.No	Rank	Name (Ms./Smt./Shri)	Amount (₹)
1.	5539	Mable Sunil	175312
2.	5542	Jaisamma Sunny	175312
3.	5525	Anita Singh	175312
4.	5527	Jomol Sunni	175312
5.	5533	Anita Kataria	175312
6.	5535	Vincent John	175312
7.	5537	Mary Elizabeth John	175312
8.	5541	Shiney Mathew	175312
9.	5517	Khasti Pant	175312
10.	5528	Seema Khan	175312
11.	5534	Laisy George	175312
12.	5536	Ancy Cyril	175312
13.	5555	Sonia Malothra	175312
14.	5515	Promila	175312
15.	5523	Nisha James	175312
16.	5544	Patrica George	175312
17.	5543	Mini Kutty Philip	175312
18.	5547	Neena Sharma	175312
19.	5551	Judy Sipy	175312
20.	5516	Jagriti Sharma	175312
21.	5512	Devi Kohli	175312
22.	5514	Anju Avasthi	175312
23.	5513	Sonal Thakur	175312
24.	5576	Sheeba Satheesh	175312
25.	5577	Rashmi Sharma	175312
26.	5578	SunitaAlgil Singh	175312
27.	5570	ChitraSatish	175312
28.	5571	Sukh Kumari	175312
29.	5572	Reshma	175312
30.	5566	Sabina Parveen	175312
31.	5568	Shyni Suresh	175312
32.	5557	Jhuma Chattrjee	175312
33.	5561	Chayanika	175312
34.	5562	Suman Verma	175312
35.	5563	Charanjeet Kaur	175312
36.	5565	Usha Kamboj	175312
37.	5057	Shashi Rani	88780
38.	5126	Sunita Singh	88780
39.	5051	Violet Minj	88780
40.	5050	Kamu Munna Yadav	88779

41.	5127	Pushpa Tete	88224
42.	5207	Parveen	90246
43.	5230	Sushila Varshney	90246
44.	5208	Rajbala Sita Ram	90246
45.	5209	Geeta S Shambar Kar	90246
46.	5233	Minakshi Prakash	90246
47.	5203	Asha Parveen	90246
48.	5206	Sunita Gautam	90246
49.	5234	Gokarna B Bhele	90246
50.	4565	Aley Amma Tamichan	33208
51.	4210	Kungalamo	33208
52.	4214	Ribela A. Lal	33208
53.	4234	Chandathakur	33208
54.	4231	Shashi Rowal	33208
55.	4244	Annammma Antony	33208
56.	4587	Cicily Mathew Ampattu	33208
57.	4585	Pushpa V. Sisodia	33208
58.	4580	Mini Joshi	33208
59.	4577	Sharmila Singh	33208
60.	4576	Deepa Sharma	33208
61.	4566	Geetha R. Krishnan	33208
62.	4573	Kinan Bala	33208
63.	4312	Poornimal Saha	33208
64.	4634	Narender Kaur Sawhney	33208
65.	4635	Susheel Dudeja	33208
66.	4617	Seema S. Prasad	33208
67.	4616	Kailash Pal	33208
68.	4620	T. Kunjumon	33208
69.	4592	Usha Kiran	33506
70.	4582	Santosh Ratra	33208
71.	4613	Jaishree Verma	33208
72.	4619	Rajni Kotnala	33208
73.	4597	KavitaPopli	33506
74.	4823	Noorji Nawas	33208
75.	4803	Daisy Jose	33208
76.	4798	Lata Kumari	33506
77.	4796	B.A. T.JayaRaju	33506
78.	4795	Kathreenamma N. Saji	33506
79.	4789	Kusum Shah	33208
80.	4697	Saroj Rani	33208
81.	4670	Letha Mohan	33208
82.	4662	Sally Viju	33208
83.	4661	Kamlesh Kain	33208
84.	4671	Damyanti	33208
85.	4786	Kiran Verma	33208

86.	4785	Bini.K. Raghav	33208
87.	4777	Subhashini Sudershan	33208
88.	4776	R.K. Diwan	33208
89.	4775	H.A. Saxena	33208
90.	4637	Lincy Joseph	33208
91.	4677	Kamlesh Sharma	33506
92.	4673	Pushpa Devi	33208
93.	4672	Pushpa	33506
94.	4766	Rejeenamma George	33208
95.	4765	Susan Chacko	33208
96.	4764	Jayasree Vaiju	33208
97.	4770	Molly Joseph	33208
98.	4700	B.R.M. Massey	33208
99.	4695	M.K. George	33208
100.	4659	R. Sivichan	33208
101.	4655	Kochurani Sabu	33208
102.	4653	Ansom Tomy	33208
103.	4648	Sunitaj. Rajni	33208
104.	4647	Lissy George	33208
105.	4643	Thresiamma Tony	33208
106.	4642	Lizamma Sajan	33208
107.	4641	Usha Kain	33208
108.	4640	LilyaKujur	33208
109.	4684	Renuka A. Harrison	33506
110.	5218	Saroj Toppo	33506
111.	4679	Madju Rawat	33506
112.	4680	Saijithomas	33506
113.	4681	Sunita Gaba	33506
114.	4686	C. Tigga	33208
115.	4693	Kochuthressia Jose Kutty	33208
116.	4690	shalini Samson	33208
117.	4687	Kanta	33208
118.	4696	Ansamma Paul	33208
119.	5425	Anju Tanwar	125606
120.	5426	Sangita	125606
121.	5420	Sunita Bhatnagar	125606
122.	5365	C.S.Bhujede	125678
123.	5364	Tara Maurya	125678
124.	5363	Revamma Suresh	125678
125.	5362	Promila Yadav	125678
126.	5358	Ajmal P. Khan	125678
127.	5346	Kalpana V. Dhawad	125678
128.	5355	Baljeet Kaur	125678
129.	5353	Kirshana Bai	125678
130.	5350	P.K. C. Dass	125678

131.	5344	Dayawati	125678
132.	5343	Savitayadav	125678
133.	4912	Kailashyadav	239093
134.	4910	Manoranjanalven	89406
135.	4905	Manorama Jacob	89406
136.	4906	Nishy Paul	89406
137.	4913	Nagina Bhatia	89406
138.	4184	Ribecca John	88780
139.	5210	Amita Ranche	90246
140.	4639	Memoona Khan	88780
141.	5054	Sheela Devi	88780
142.	5118	Kusum Lata	88234
143.	5089	Kusum Bandivi	201602
144.	5211	Saroj R. Wakode	90246
145.	5202	Sushila Dahiya	90246
146.	5200	Prem Lata	90246
147.	5288	Maria Goretti Topno	88239
148.	5214	Pratibha R. Gorpade	90246
149.	5215	Sunita Kumari	90246
150.	5216	Fuleshwari Devi	90246
151.	5217	Kamlesh Saroa	90246
152.	5053	Leoni Xalxo	88778
153.	5027	Deepa E. Masih	145699
154.	5232	Pushplata Maurya	135402
155.	4774	Antakala R Hiwarkar	33208
156.	5345	Sumitra Tigga	146524
157.	5346	Usha Malhortra	146524
158.	5347	Indira M. Chandrikapure	146524
159.	5348	Saroj Bihagra	146524
160.	5357	Anjana Rani MinZ	146524
161.	5366	Vidhya Prashant Rao Joshi	146524
162.	5367	Sunita Arvind Labhane	146524
163.	5372	Maomta A. Chand	126612
164.	5373	Santresh N. Kumar	126612
165.	5038	R.R Kirishnan	201982
166.	5036	Cicily Mathai	201988
167.	5029	Nirmal Dogra	202028
168.	5020	S. Lukose-	202016
169.	5028	S.J. Singh	201976
170.	5025	Meena Gill	201988
171.	5024	Prem Lata Chawla	201982
172.	5023	S. Malik	202016
Total			**16791802**

Annexure XII
(Referred to in paragraph no. 7.4)

Cases of up-gradation of pay scale of individual staff

Name and designation	Pay Scale		Date of effect	Basis of up-gradation	Audit observation	Overpayment up to 31.03.14
	Earlier	Revised				
Ms.PremLata, Personal Assistant	5500-9000	6500-10500	02.07.98	Grant of upgradation on the recommendation of the Finance Committee of the Council and subsequent approval of the same by the Executive Committee on 08.05.2004.	The upgradation to higher pay scale was consequent neither to any promotion of the official nor redesignation/ upgradation of her post. Other Personal Assistants continued to remain under pay scale of 5500-9000.	9,72,169
	6500-10500	8000-13500	03.10.03	Grant of non-functional upgradation on completion of four years of service in the scale of 6500-10500.	The non-functional upgradation was irregular, as the same was available to Private Secretary vide DOPT order No. 5/4/2005-CS.II (Pt.I) dated 25.01.2006, while Ms.PremLata was in the cadre of Personal Assistant.	
Sh. Anil Kumar Ahluwalia, Accounts Officer	7450-11000	10000-15200	04.03.04	The higher pay scale was given on the recommendation of the Departmental Promotion Committee on the ground that since the officer had completed more than seven and half years in the pay scale of 7450-11500, he fulfils the minimum required eligibility for placement in the next higher scale of 10000-15200.	No provision of the Recruitment Rules of the Council provides for upgradation of pay scale of a particular post in case incumbent thereof completes certain length of service. The upgradation to higher pay scale was not consequent to any promotion/grant of (M)ACP to the official.	10,09,381

Sh. Anupam Dhua, Computer Programmar	8000-13500	10000-15200	29.09.04	The higher pay scale was given on the recommendations of Departmental Promotion Committee.	As per the R.R., Computer Programmer was the highest post in the cadre. The incumbent could become eligible for higher pay scale only through ACP/MACP. Sh. Dhua was appointed to the post on 29.09.99 and was not eligible for ACP on 29.09.04. Further, other Computer Programmer posted at MCI is getting pay and allowances in the Grade Pay of 5400 (which corresponds to pay scale of 8000-13500)	4,64,349
Sh. Vineet Kumar Aggarwal, Assistant Accounts Officer	6500-10500	8000-13500	24.04.05	Grant of non-functional upgradation on completion of four years of service in the scale of 6500-10500.	Non-functional scale of 8000-13500 was granted to Section Officers of CSS on completion of four years in service grade vide DOPT order No. 5/4/2005-CS.I dated 25.01.2006 and to Stenographer Grade A and B (Merged) (Private Secretaries) of CSSS vide DOPT order No. 5/4/2005-CS.II (Pt.I) dated 25.01.2006. The non-functional upgradation was not given to employees working in Accounts Cadre.	4,77,305
Ms.Maheshwari, Hindi Translator	PB II, 9300-34800 GP 4200	PB II, 9300-34800 GP 4600	02.01.06	Consequent to the implementation of the 6th CPC, Grade Pay of 4600 in PB II was granted to Ms. Maheshwari on the following grounds: • The post of Hindi Translator and Head Clerk were in the same pay scale at the time of appointment of Ms.Maheshwari.	The Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 which upgraded the Grade Pay of Assistants to 4600 clearly stipulates that the posts which were in the pre revised scale of 6500-10500 as on 1.1.2006 will be granted grade pay of ₹4600 in PB 2. Ms. Maheshwari was in the pay scale of 5500-9000 as on 01.01.2006.	2,57,028

				• Head Clerk was re-designated as Assistant and upgraded tothe Pay Scale of 5500-9000. • As per the Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 the Assistants were granted pay Grade Pay of 4600.	Drawing parity between the posts of the Hindi Translator and the Assistant was incorrect. As per the order of Department of Official Language, Ministry of Home Affairs No. 13/1/2009-OL(S) dated 29.09.2011, there was no parity between the post of Junior Hindi Tanslator with Assistant. Junior Hindi Translators of CSOLS are being granted Grade Pay of 4200.	
Ms.Atula K. Mathur, Telephone Operator	PB II, 9300-34800 GP 4200	PB II, 9300-34800 GP 4600	02.01.06	Consequent to the implementation of the 6th CPC, Grade Pay of 4600 in PB II was granted to Ms.Mathur in order to give her parity with Assistants. As per the Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 the Assistants were granted pay Grade Pay of 4600.	The Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 which upgraded the Grade Pay of Assistants to 4600 clearly stipulates that the posts which were in the pre revised scale of 6500-10500 as on 1.1.2006 will be granted grade pay of ₹4600 in PB 2. Ms.Mathur was in the pay scale of 5000-8000 as on 01.01.2006.	5,44,326

Annex-XIII
(Referred to in paragraph no. 7.5)

Short deduction of tax at source

S. No.	Name of the Wellness Centre	Period of Payment	Amount paid to Agency (in ₹)
1.	Dental Clinic, Faridabad	01.02.12 to 30.06.13	9039487
2.	Dental Clinic, Sriniwas Puri	01.08.11 to 31.05.13	7739769
3.	Dental Clinic, R.K.Puram	01.02.12 to 31.05.13	23116681
4.	Dental Clinic, Kalkaji	01.04.12 to 31.01.13	4000762
5.	Dental Clinic, Kidwai Nagar	01.11.11 to 30.11.12	5260165
6.	Dental Clinic, Moti Bagh	01.01.12 to 31.05.13	9340268
7.	Dental Clinic, Pushp Vihar	01.11.11 to 28.02.13	5238330
8.	Dental Clinic, Sadiq Nagar	01.05.12 to 28.02.13	2601474
			66336936
	Non deduction of tax at source = 10% of ₹ 66336936 = ₹ 6633693.60		

Annex-XIV
(Referred to in paragraph no. 7.6)

Details of X-Ray Films Purchased

(Amount in ₹)

Sl. No.	S.O. No.	Date	Size of Kodak Dry View Laser Film	Quantity in packets of 125 sheets	RML unit price inclusive tax	RML Cost	AIIMS unit price	AIIMS Cost	Difference
1.	9448	3.2.11	14x17	40	16206.75	648270.00	11185.31	447412.40	200857.60
2.	14182	18.4.11	14x17	70	16206.75	1134472.50	11185.31	782971.70	351500.80
			10x12	30	7678.13	230343.90	5636.31	169089.30	61254.60
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
3.	16857	11.7.11	14x17	110	16206.75	1782742.50	11185.31	1230384.10	552358.40
			10x12	22	7678.13	168918.86	5636.31	123998.82	44920.04
			8x10	17	5397.75	91761.75	3728.80	63389.60	28372.15
4.	21321	10.12.11	14x17	60	16206.75	972405.00	11185.31	671118.60	301286.40
5.	3209	9.4.12	17x14	50	16206.75	810337.50	11185.31	559265.50	251072.00
6.	6058	26.6.12	17x14	70	16206.75	1134472.50	11185.31	782971.70	351500.80
7.	7053	20.9.12	11x14	32	10477.13	335268.16	7234.99	231519.68	103748.48
			10x12	50	7678.13	383906.50	5636.30	281815.00	102091.50
			8x10	20	5397.75	107955.00	3728.80	74576.00	33379.00
8.	9349	24.9.12	14x17	80	16206.75	1296540.00	11185.31	894824.80	401715.20

Sl. No.	S.O. No.	Date	Size of Kodak Dry View Laser Film	Quantity in packets of 125 sheets	RML unit price inclusive tax	RML Cost	AIIMS unit price	AIIMS Cost	Difference
9.	9907	10.10.12	10x12	60	7678.13	460687.80	5636.30	338178.00	122509.80
			8x10	30	5397.75	161932.50	3728.80	111864.00	50068.50
			11x14	30	10477.13	314313.90	7234.99	217049.70	97264.20
10.	10833	5.11.12	14x17	100	16206.75	1620675.00	11185.31	1118531.00	502144.00
11.	773	18.01.13	14x17	120	16206.75	1944810.00	11185.31	1342237.20	602572.80
			11x14	40	10477.13	419085.20	7234.99	289399.60	129685.60
12.	934	23.1.13	10x12	60	7678.13	460687.80	5636.31	338178.00	122509.80
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
13.	2997	20.3.13	10x12	70	7678.13	537469.10	5636.31	394541.00	142928.10
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
14.	6412	14.6.13	14x17	76	16206.75	1231713.00	12678.75	963585.00	268128.00
15.	7517	9.7.13	10x12	90	7678.13	691031.70	6388.99	575009.10	116022.60
			8x10	60	5397.75	323865.00	4225.88	253552.80	70312.20
16.	9274	16.8.13	14x17	144	16206.75	2333772.00	12678.75	1825740.00	508032.00
Total									**5716508.57**

Annex-XV

(Referred to in paragraph no. 8.1)
List of Regional Forensic Science Laboratories (RFSLs):

(₹in lakh)

Sl. No.	State/UT	RFSL Allotted	Date of MoU	Grants released during 2010-11	Grants released during 2011-12	Total Grants released
1.	Arunachal Pradesh	1	23.09.2010	147.00	218.00	365.00
2.	Chhattisgarh	1	03.06.2010	164.00	243.00	407.00
3.	Goa	1	24.03.2011	164.00	243.00	407.00
4.	Sikkim	1	--	147.00	218.00	365.00
5.	Puducherry	1	--	147.00	218.00	365.00
6.	Uttarakhand	1	30.07.2010	165.00	243.00	408.00

List of District Mobile Forensic Units (DMFUs):

(₹in lakh)

Sl. No.	Name of State/UT	DMFUs Allotted	Date of MoU	Grants released during 2010-11	Grants released during2011-12	Total grants released
1.	Arunachal Pradesh	1	23.09.2010	147.00	218.00	365.00
2.	Chhattisgarh	2	--	164.00	243.00	407.00
3.	Goa	2	24.03.2011	164.00	243.00	407.00
4.	Sikkim	2	--	147.00	218.00	365.00
5.	Uttarakhand	2	30.07.2010	165.00	243.00	408.00
6.	Puducherry	1	--	147.00	218.00	365.00
7.	A&N Islands	2	--	-	83.00	83.00
8.	Daman & Diu	2	04.06.2010	34.00	49.00	83.00
9.	Dadar and Nagar Haveli	1	04.06.2010	17.00	24.00	41.00
10.	Manipur	2	--	34.00	49.00	83.00
11.	Meghalaya	2	06.07.2011	34.00	49.00	83.00

Sl. No.	Name of State/UT	DMFUs Allotted	Date of MoU	Grants released during 2010-11	Grants released during2011-12	Total grants released
12.	Mizoram	4	13.07.2011	34.00	49.00	83.00
13.	Tripura	2	07.07.2011	34.00	49.00	83.00
14.	Haryana	2	26.03.2012	-	83.00	83.00
15.	Himachal Pradesh	2	26.04.2010	34.00	49.00	83.00
16.	J&K	2	25.07.2011	-	83.00	83.00
17.	Punjab	4	03.06.2010	68.00	96.00	164.00
18.	Bihar	4	13.07.2010	68.00	96.00	164.00
19.	West Bengal	2	--	34.00	49.00	83.00
20.	Lakshadweep	2	27.07.2010	34.00	49.00	83.00

Annex-XVI
(Referred to in paragraph no. 8.1)

Sl. No.	Name of the State/Union Territory	RFSL/DMFU Allotted	Current Status
1.	Arunachal Pradesh	1 RFSL 1 DMFU	Proposal regarding utilisation of funds pending in MHA. A meeting in this regard also held in MHA on 04.08.2014.
2.	Chhattisgarh	1 RFSL 2 DMFU	A proposal submitted to incur ₹ 3.24 crore for establish men t of one RFSL and two DMFUs @ ₹83 lakh. Present position not intimated by the Home Department, Chhattisgarh.
3.	Goa	1 RFSL 2 DMFU	Utilisation Certificate submitted.
4.	Sikkim	1 RFSL 2 DMFU	One RFSL and one DMFU has been started.
5.	Uttarakhand	1 RFSL 2 DMFU	One RFSL and one DMFU established.
6.	Puducherry	1 RFSL 1 DMFU	Utilisation Certificate submitted.
7.	A&N Islands	2 DMFU	One DMFU has been established.
8.	Daman & Diu	2 DMFU	Utilisation Certificate not received.
9.	Dadra & Nagar Haveli	1 DMFU	Utilisation Certificate not received.
10.	Manipur	2 DMFU	Utilisation Certificate not received.
11.	Meghalaya	2 DMFU	Utilisation Certificate not received.
12.	Mizoram	4 DMFU	Amount utilized in construction of one DMFU building and other infrastructure
13.	Tripura	2 DMFU	Utilisation Certificate not received.
14.	Haryana	2 DMFU	Utilisation Certificate not received.
15.	Himachal Pradesh	2 DMFU	Utilisation Certificate not received.
16.	Jammu & Kashmir	2 DMFU	Present position not yet intimated by the Home Department.
17.	Punjab	4 DMFU	Utilisation Certificate not received.
18.	Bihar	4 DMFU	Utilisation Certificate not received.
19.	West Bengal	2 DMFU	A plot of land at Durgapur has been acquired for establishment of one DMFU. For establishment of second DMFU, a plot of land at Malda is pending for approval with the State Government. Present position not yet intimated by the Home Department, West Bengal.
20.	Lakshadweep	2 DMFU	Utilisation Certificate not received.

Annex-XVII
(Referred to in paragraph no. 8.2)

(Amount in lakh)

Sl. No.	Nomenclature of item	Year	Quantity not supplied	Advance amount 60 % of items of col. No. 3	To whom order placed	Audit Remarks
1	2	3	4	5	6	7
1.	Round 30 mm for AGL	2007-08	6523	260.22	OF Chanda	Store yet to be received from concern factory
2.	CES for Gun Machine 7.62 mm MAG	2007-08	02 type	36.73	SAF Kanpur	02 type store received out of 04 type. Figure modified by the department.
3.	CES for Gun Machine 7.62 mm MAG	2008-09	01 type	9.87	SAF Kanpur	03 type store received out of 04 type. Figure modified by department.
4.	CES for 9 mm Carbine	2008-09	03 type	0.17	SAF Kanpur	Store yet to be received from concern factory.
5.	Spare for 7.62 mm MAG	2008-09	03 type	5.55	SAF Kanpur	Figure modified by the department.
6.	Spare for 84 mm CGRL	2008-09	02 type	0.24	GCF Cossipore	01 type store received out of 03 type. Figure modified by the department.
7.	Round 30 mm of AGL	2008-09	5000 Nos.	219.71	OF Chanda	Figure modified by the department.
8.	Spare for 81 mm Mortar	2008-09	03 type	1.11	GCF Jabalpur	03 type store received out of 06 type. Figure modified by department.
9.	Rocket 84 mm Heat	2008-09	Nil	Nil	OF Khamaria	Factory has refunded advance after retaining the amount approx. 5 to 6 year.
10.	Passive Night Sight for 84 mm CGRL	2010-11	683 Nos.	788.96 + 714.93* =1503.89 (Modified value dated 03.02.2014)	OF Raipur	Gross value was ₹ 13,14,94,043. Now modified gross value is ₹ 25,06,48,678/-. 60% advance value of total gross value is ₹ 15,03,89,207/- value revised due to high resolution of the device.
11.	Bomb 81 mm Mortar smoke	2011-12	5000 Nos.	235.10	OF Chanda	Store yet to be received from concern factory.
			Total	**1557.66***		

* Since additional amount of ₹ 714.93 was paid for the same quantity of 638 nos.due to modified version. We have not added this amount in the Blockage amount.

Annex-XVIII
(Referred to in paragraph no. 8.3)

Details of unauthorized expenditure

Hyderabad

Sl. No.	Nature of expenditure	Amount in ₹
1.	Electricity Bill	1,97,896
2.	Furniture Expenditure	46,750
3.	Furniture Expenditure	1,01,350
4.	Furniture Expenditure	5,19,000
5.	Furniture Expenditure	15,31,849
6.	Furniture Expenditure	6,23,400
7.	M/s Pioneer industries	37,316
8.	Materials purchased as required by NSG troops	49057
9.	4 Nos. water cooler	112000
10.	Maintenance charges	98014
11.	Supply of drinking water	27560
12.	Purchase of Steel/Almirah	1709302
Total		**50,53,494**

Chennai

Sl. No.	Nature of expenditure	Amount in ₹
1.	Office equipment and other materials	1,73,191
2.	Labour engaged for house keeping	1,70,800
3.	Purchase of steel almirah	54,97,492
4.	Labour engaged for house keeping	8,72,105
	Total	**67,13,588**

Mumbai

Sl. No.	Nature of expenditure	Amount in ₹
1.	**Payment made towards housekeeping of Ph I**	**274361**
2.	Purchase of doormat	21531
3.	Furniture	427628
	Total	**723520**

Kolkata

Sl. No.	Nature of expenditure/Description	Amount in ₹
1.	Supply of AC	61750
2.	Electricity bill	180793
3.	Maintenance bill	41473
4.	-DO-	41473
5.	Furniture Supply bill	282456
6.	Electricity bill	195039
7.	Maintenance bill	41473
8.	Electricity bill	201728
9.	-DO-	202930
10.	Furniture supply bill	486553
11.	Maintenance bill	41473
12.	-DO-	41473
13.	Electricity bill	194404
14.	Supply of curtains	249082
15.	Furniture supply bill	403104
16.	Maintenance bill	41473
17.	Maintenance bill	41473
18.	Electricity bill	193681
19.	Maintenance bill	41473
20.	Electricity bill	195468
21.	-DO-	197233
22.	Maintenance bill	67945
23.	Maintenance bill	67945
24.	Electricity bill	200958
25.	-DO-	229190
26.	Maintenance bill	67945
27.	Electricity bill	242673
28.	Painting work of inauguration ceremony	124719
29.	Motor pump	7500
30.	Spare item	125
31.	Repairing and Servicing	300
32.	Renewal of AMC	5750
33.	Shifting of AC	2000
34.	Computer mouse	120
	Total	**4393175**

Total unauthorised expenditure -₹ 168. 84 lakh
Agency charges (7% on above)-₹ 11.82 lakh

Total - ₹ 180.66 lakh

Annex-XIX
(Referred to in paragraph no. 8.5)

Details of increase in cost

(Amount in ₹)

Sl. No.	Description	Quantity	Cost per vehicle in May 2011	Total Cost (₹)	Cost per vehicle in November 2013	Total Cost
1.	4-stretcher ambulance	120	801804	96216480	801804	96216480
	Increased Excise duty				17256.88	2070825
	Total					98287305
	VAT		12.5%	12027060	13.125%	12900208
				108243540		**111187514**
2.	AC fitting with standard equipment from OEM	120	296600	35592000	335000	40200000
	VAT		12.5%	4449000	13.125%	5276250
	Total			**40041000**		**45476250**
				148284540		**156663764**
					Cost escalation	**8379224**

Annex-XX
(Referred to in paragraph no. 9.4)

Monthly bill amount of water connection no. 61416, 56100 and 62308-C II

Month/Period	Bill amount paid by NCERT, New Delhi for 3 water connections (Amount in ₹)
01/01/10 to 08/02/10	19,15,536
09/02/10 to 10/03/10	8,48,787
11/03/10 to 13/04/10	9,19,993
14/04/10 to 12/05/10	7,58,874
13/05/10 to 07/06/10	4,60,303
08/06/10 to 07/07/10	5,20,827
08/07/10 to 09/09/10	32,63,511
10/09/10 to 02/11/10	19,36,171
03/11/10 to 13/12/10	15,14,883
14/12/10 to 06/01/11	10,46,882
07/01/11 to 12/02/11	11,77,828
13/02/11 to 11/03/11	6,67,003
12/03/11 to 04/04/11	18,62,260
05/04/11 to 01/06/11	23,14,009
02/06/11 to 19/07/11	22,53,025
20/07/11 to 16/11/11	43,72,693
17/11/11 to 17/12/11	9,39,476
21/05/12 to 24/08/12	74,47,198
11/03/13 to 28/02/14	2,04,96,310
Total	**5,47,15,569**
Total 10% (Rebate)=₹ 54,71,557/-	

APPENDICES

APPENDIX - I

(Referred to in paragraph 1.3)

List of bodies which submitted accounts after delay of over three months

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
1.	Eastern Zonal Cultural Centre, Kolkata, West Bengal	09.10.2013	3
2.	National Museum Institute, New Delhi	09.12.2013	5
3.	South Cental Zone Cultural Centre, Nagpur, Maharashtra	08.11.2013	4
4.	National Institute of Health & Family Welfare, New Delhi.	09.10.2013	3
5.	Lakshadweep State Legal Service Authority, Kavaratti, Lakshadweep	30.10.2013	3
6.	All India Institute of Medical Sciences, Rishikesh, Uttarakhand	16.12.2013	5
7.	Building & Other Construction Workers Welfare Board, Chandigarh	25.11.2013	4
8.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior, Madhya Pradesh	12.12.2013	5
9.	Rajeev Gandhi University, Arunachal Pradesh	01.10.2013	3
10.	University of Delhi, New Delhi	07.10.2013	3
11.	Indian Institute of Management, Raipur, Chattisgarh	07.10.2013	3
12.	Indian Institute of Management, Udaipur, Rajasthan	07.10.2013	3
13.	Prasar Bharati, New Delhi	17.10.2013	3
14.	National Legal Services Authority, New Delhi	18.10.2013	3
15.	State Legal Service Authority (UT) Chandigarh.	29.10.2013	3
16.	District Legal Services Authority, Chandigarh	23.12.2013	5
17.	National Commission for Backward Classes, New Delhi	12.11.2013	4
18.	Santa Cruz Electronic Export Processing Zone, Mumbai, Maharashtra	02.05.2014	10

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
19.	Haj Committee of India, Mumbai, Maharashtra	11.04.2014	9
20.	All India Institute of Medical Science, Bhopal, Madhya Pradesh	10.04.2014	9
21.	All India Institute of Medical Science, Raipur, Chattisgarh	10.04,2014	9
22.	National Institute of Technologoy, Aizwal, Mizoram	15.01.2014	6
23.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	16.01.2014	6
24.	National Institute of Technology, Sikkim	24.03.2014	8
25.	Indian Institute of Management, Ranchi, Jharkhand	25.02.2014	7
26.	Dargah Khawaja Saheb, Ajmer, Rajasthan	23.04.2014	9

APPENDIX - II

(Referred to in paragraph 1.4)

List of Autonomous Bodies in respect of which audited accounts for the year 2011-12 and 2012-13 had not been presented before the Parliament as on 31 December 2014

Sl. No.	Name of Autonomous Body (Ministry wise)
For the year 2011-12	
	Ministry of Commerce and Industry
1.	Export Inspection Agency, Kolkata
	Ministry of Road Transport and Highways
2.	Indian Roads Congress
For the year 2012-13	
	Ministry of Agriculture
1.	National Oil Seeds and Vegetable Oils Development Board, Gurgaon
	Ministry of Chemical and Fertiliser
2.	National Institute of Pharmaceutical Education and Research, Kolkata
	Ministry of Culture
3.	Gandhi Smriti & Darshan Samiti, Delhi
	Ministry of Finance
4.	Securities and Exchange Board of India
	Ministry of Textiles
5.	National Jute Board
	Ministry of Health & Family Welfare
6.	All India Institute of Medical Sciences, New Delhi
7.	Medical Council of India, New Delhi
8.	Pharmacy Council of India, New Delhi
	Ministry of Human Resource Development
9.	Indian Council of Historical Research, New Delhi
10.	National Commission for Minority Educational Institutions
11.	Central University of Madhya Pradesh
12.	National Institute of Technology, Raipur
13.	North Eastern Hill University, Shillong

Sl. No.	Name of Autonomous Body (Ministry wise)
	Ministry of Textiles
14.	National Jute Board
	Ministry of Women &Child Development
15.	Central Adoption Resource Authority, New Delhi
16.	National Commission for Women, New Delhi

APPENDIX -III

(Referred to in paragraph 1.4)

Delay in presentation of audited accounts for the years 2011-12 and 2012-13 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited accounts	Delay in months
Ministry of Agriculture			
1.	Veterinary Council of India, New Delhi	2012-13	1
2.	National Institute of Agricultural Extension Management, Hyderabad	2012-13	1
3.	Coastal Aquaculture Authority, Chennai	2012-13	2
Ministry of Chemical and Fertiliser			
4.	National Institute of Pharmaceutical Education and Research, Guwahati	2011-12*	5
		2012-13	7
5.	National Institute of Pharmaceutical Education and Research, Mohli	2011-12*	6
		2012-13	7
Ministry of Commerce and Industry			
6.	Coffee Board Bengaluru Pool Fund	2012-13	1
Ministry of Consumer Affairs			
7.	Bureau of Indian Standards, New Delhi.	2012-13	1
8.	Warehousing and Development Regulatory Authority	2012-13	1
Ministry of Culture			
9.	Asiatic Society, Kolkata	2012-13	1
10.	North-East Zone Cultural Centre, Dimapur	2012-13	1
11.	Delhi Public Library	2012-13	2
12.	Central Institute of Buddhist Studies, Leh	2012-13	2
13.	Salarjung Museum Board, Hyderabad	2012-13	2
Ministry of Health & Family Welfare			
14.	Central Council for Research in Homeopathy, New Delhi	2012-13	1
15.	Central Council for Research in Unani Medicine, New Delhi.	2012-13	1
16.	National Institute of Ayurveda, Jaipur	2012-13	1
17.	National Institute of Unani Medicine, Bangalore	2012-13	1
18.	Rashtriya Ayurveda Vidyapeeth, New Delhi.	2012-13	1
19.	Chittaranjan National Cancer Institute, Kolkata	2012-13	1
20.	Central Council of Homoeopathy, New Delhi	2012-13	2
21.	Morarji Desai National Institute of Yoga, New Delhi	2012-13	2
22.	North-Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong	2012-13	1
Ministry of Home Affairs			
23.	National Human Right Commission, New Delhi.	2012-13	1

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited accounts	Delay in months
	Ministry of Human Resource Development		
24.	Central University of Tamilnadu, Thiruvarur	2012-13	1
25.	Indian Institute of Technology, Bhubneshwar	2012-13	1
26.	Indian Institute of Technology, Kanpur	2012-13	1
27.	Indian Institute of Technology, Mumbai.	2012-13	1
28.	Indira Gandhi National Open University, New Delhi.	2012-13	1
29.	Maulana Azad National Institute of Technology, Bhopal	2012-13	1
30.	National Institute of Technical Teachers Training & Research, Kolkata	2012-13	1
31.	National Institute of Technical Teachers Training and Research, Bhopal	2012-13	1
32.	National Institute of Technology, Rourkela	2012-13	1
33.	National Institute of Technology, Silchar	2012-13	1
34.	National Institute of Technology, Surathkal.	2012-13	1
35.	Visvesvaraya National Institute of Technology, Nagpur	2012-13	1
36.	Board of Practical Training, Kolkata	2012-13	2
37.	Indian Institute of Management, Ahmedabad	2012-13	2
38.	Indian Institute of Management, Bangalore	2012-13	2
39.	Indian Institute of Management, Indore	2012-13	2
40.	Indian Institute of Management, Tiruchirrapalli	2012-13	2
41.	Indian Institute of Science, Bangalore	2012-13	2
42.	Indian Institute of Technology, Chennai	2012-13	2
43.	Indian Institute of Technology, Indore	2012-13	2
44.	National Book Trust, New Delhi.	2012-13	2
45.	National Institute of Industrial Engineering, Mumbai.	2012-13	2
46.	National Institute of Technical Teachers Training and Research, Chandigarh	2012-13	2
47.	National Institute of Technology, Goa	2012-13	2
48.	National University of Educational Planning & Administration, New Delhi.	2012-13	2
49.	Rajiv Gandhi Indian Institute of Management, Shilong	2012-13	2
50.	Sardar Vallabhbhai National Institute of Technology, Surat	2012-13	2
51.	School of Planning and Architecture, Vijaywada.	2012-13	2
52.	National Council of Educational Research & Training, New Delhi.	2012-13	2
53.	National Institute of Open Schooling, Noida.	2012-13	2
54.	Indian Institute of Management, Rohtak	2012-13	6
55.	Central Institute of Technology, Kokrajhar	2012-13	7
56.	Indian Institute of Management, Kashipur	2012-13	7
57.	National Council of Rural Institutes, Hyderabad.	2012-13	7

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited accounts	Delay in months
58.	National Institute of Foundry and Forge Technology, Dhanbad	2012-13	7
59.	National Institute of Technology, Agartala	2012-13	7
60.	National Institute of Technology, Srinagar	2012-13	7
61.	Sant Longowal Institute of Engineering and Technology, Longowal	2012-13	7
62.	Central Tibetan Schools Administration, New Delhi.	2012-13	7
63.	Indian Council of Philosophical Research, New Delhi.	2012-13	8
Ministry of Labour& Employment			
64.	Employees State Insurance Corporation, New Delhi.	2012-13	1
Ministry of Minority Affairs			
65.	Central Wakf Council, New Delhi.	2012-13	2
Ministry of Petroleum and Natural Gas			
66.	Rajeev Gandhi Institute of Petroleum Technology Rae Bareli	2012-13	1
Ministry of Shipping			
67.	Calcutta Dock Labour Board	2012-13	1
68.	Paradip Port Trust	2012-13	1
69.	Seaman's Provident Fund Organisation	2012-13	1
Ministry of Social Justice & Empowerment			
70.	Rehabilitation Council of India, New Delhi.	2012-13	1
71.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai.	2012-13	7
72.	Swami Vivekananda National Institute of Rehabilitation Training & Research. Cuttak	2012-13	7
73.	National Institute for Mentally Handicapped, Hyderabad	2012-13	8
74.	National Institute of Visually Handicapped, Dehradun	2012-13	8
75.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi.	2012-13	7
76.	National Trust for Welfare of Persons with Autiusm Cerebral Palsy, Mental Retardation and Multiple Disabilities.	2012-13	7
Ministry of Textiles			
77.	Textile Committee Mumbai	2012-13	1
78.	National Jute Board	2012-13	1
Ministry of Urban Development			
79.	National Capital Region Planning Board	2012-13	1
Ministry of Water Resources			
80.	Brahmaputra Board, Guwahati	2012-13	1
81.	Narmada Control Authority, Indore	2012-13	1

** 2 audited accounts of 2011-12, the total adds to 83 bodies*

APPENDIX-IV

(Referred to in paragraph 1.5)

Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
Agriculture	1992-93	1	4.11
	1993-94	3	2.16
	1994-95	1	2.50
	1995-96	2	11.91
	2000-01	2	3.32
	2001-02	7	9.06
	2002-03	4	1.63
	2003-04	6	3.75
	2004-05	6	152.73
	2005-06	6	499.56
	2006-07	17	386.39
	2007-08	22	317.26
	2008-09	23	12965.96
	2009-10	40	6645.64
	2010-11	61	6184.87
	2011-12	1333	531704.23
	2012-13	1555	679125.06
	Total	**3089**	**1238020.14**
Power **i) Department of Atomic Energy**	1991-92	1	2.51
	1996-97	4	4.12
	1997-98	3	3.38
	1998-99	3	1.64
	1999-00	7	16.56
	2000-01	6	14.24
	2001-02	2	2.60
	2002-03	1	0.80
	2003-04	4	4.50
	2004-05	10	122.07
	2005-06	13	13.46
	2006-07	46	101.25
	2007-08	39	262.72
	2008-09	24	68.45
	2009-10	34	458.49

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	2010-11	45	570.58
	2011-12	170	972.32
	2012-13	204	1418.48
	Total	**616**	**4038.17**
Personnel, Public Grievances i) Department Of Personnel Training	2008-09	4	7.94
	2009-10	2	7.12
	2010-11	1	1.50
	2011-12	0	0.00
	2012-13	20	54.80
	Total	**27**	**71.36**
Consumer Affair (i) Department of Consumer Affairs	1996-97	8	3.24
	1997-98	7	2.43
	1998-99	4	1.35
	1999-00	1	0.23
	2000-01	3	0.86
	2001-02	2	0.90
	2002-03	10	15.93
	2003-04	2	2.79
	2004-05	4	6.66
	2005-06	0	0.00
	2006-07	9	19.00
	2007-08	1	2.50
	2008-09	0	0.00
	2009-10	3	6.48
	2010-11	4	55.95
	2011-12	5	153.59
	2012-13	17	250.42
	Total	**80**	**522.33**
(ii) Department of Food and Public distribution	2009-10	3	1129.00
	2010-11	1	26.28
	2011-12	3	137.65
	2012-13	3	110.93
	Total	**10**	**1403.86**
Culture	1990-91	1	0.05
	1991-92	7	2.09
	1992-93	233	893.88

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	1993-94	320	1004.90
	1994-95	218	249.49
	1995-96	288	2395.98
	1996-97	85	351.10
	1997-98	113	213.38
	1998-99	68	2120.78
	1999-2000	37	219.61
	2000-01	81	289.02
	2001-02	34	267.75
	2002-03	95	768.67
	2003-04	84	501.48
	2004-05	131	350.93
	2005-06	95	705.96
	2006-07	130	1182.61
	2007-08	237	3719.29
	2008-09	96	1696.51
	2009-10	118	2304.16
	2010-11	287	2948.21
	2011-12	488	2243.91
	2012-13	2	79.51
	Total	**3248**	**24509.27**
Youth Affairs and Sports i) Department of Youth Affairs	1987-88	19	10.44
	1988-89	71	36.11
	1989-90	116	30.59
	1990-91	164	72.27
	1991-92	111	51.97
	1992-93	225	145.19
	1993-94	219	167.72
	1994-95	143	168.68
	1995-96	189	239.25
	1996-97	209	267.39
	1997-98	64	77.45
	1998-99	251	393.01
	1999-2000	314	400.11
	2000-01	298	341.23
	2001-02	10	13.32
	2002-03	307	604.04
	2003-04	285	469.35
	2004-05	235	398.88

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	2005-06	157	229.67
	2006-07	28	216.47
	2007-08	486	649.87
	2008-09	93	204.76
	2009-10	26	156.14
	2010-11	34	2404.61
	2011-12	11	3335.59
	2012-13	54	1340.72
	Total	**4119**	**12424.83**
ii) Department of Sports	1988-89	4	1.75
	1989-90	23	12.77
	1990-91	6	3.03
	1991-92	8	5.53
	1992-93	56	51.41
	1993-94	59	2398.89
	1994-95	21	15.53
	1995-96	71	62.10
	1996-97	40	86.11
	1997-98	47	36.51
	1998-99	43	13955.75
	1999-00	174	571.66
	2000-01	294	514.68
	2001-02	1	1.13
	2002-03	237	458.98
	2003-04	340	781.53
	2004-05	490	978.23
	2005-06	14	173.33
	2006-07	11	294.51
	2007-08	710	17.47
	2008-09	9	464.70
	2009-10	18	1065.49
	2010-11	31	660.22
	2011-12	19	972.93
	2012-13	114	4782.88
	TOTAL	**2840**	**28367.12**
iii) Department of Common wealth Games	2008-09	6	5832.43
	2009-10	62	87273.31
	2010-11	73	10033.49
	TOTAL	**141**	**103139.23**

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
Women & Child Development	1986-87	91	353.39
	1987-88	156	534.34
	1988-89	228	477.23
	1989-90	262	661.74
	1990-91	179	602.84
	1991-92	196	974.78
	1992-93	177	1068.06
	1993-94	283	794.43
	1994-95	251	926.58
	1995-96	181	698.03
	1996-97	335	1732.57
	1997-98	248	925.65
	1998-99	207	2642.41
	1999-2000	175	931.58
	2000-01	156	2004.82
	2001-02	247	1006.83
	2002-03	335	1714.34
	2003-04	117	983.08
	2004-05	151	1124.16
	2005-06	71	1004.71
	2006-07	33	595.70
	2007-08	54	1865.36
	2008-09	97	887.37
	2009-10	62	2150.87
	2010-11	121	1403.18
	2011-12	57	610.18
	2012-13	141	2597.42
	Total	**4611**	**31271.65**
Minority Affairs	2008-09	1	5000.00
	2009-10	29	5456.70
	2010-11	126	1443.15
	2011-12	103	1117.04
	2012-13	73	594.86
	Total	**332**	**13611.75**
Social Justice & Empowerment	1987-88	208	156.02
	1988-89	519	618.68
	1989-90	247	338.64
	1990-91	432	459.71
	1991-92	462	517.35
	1992-93	332	585.04

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	1993-94	545	885.69
	1994-95	690	1202.47
	1995-96	790	1303.37
	1996-97	395	754.65
	1997-98	430	9582.84
	1998-99	306	1075.40
	1999-00	238	2169.03
	2000-01	217	3623.17
	2001-02	335	4056.92
	2002-03	213	1098.86
	2003-04	306	1664.34
	2004-05	551	3271.39
	2005-06	422	1495.42
	2006-07	252	6779.39
	2007-08	712	5519.20
	2008-09	406	7421.34
	2009-10	105	607.94
	2010-11	249	2694.59
	2011-12	261	2005.34
	2012-13	423	5438.79
	Total	**10046**	**65325.58**
Shipping	2008-09	1	10.00
	2009-10	0	0.00
	2010-11	2	7.63
	2011-12	3	57.86
	2012-13	6	224.28
	Total	**12**	**299.77**
Heavy Industry	2003-04	1	20.00
	2004-05	1	300.00
	2005-06	3	660.00
	2006-07	0	0.00
	2007-08	0	0.00
	2008-09	0	0.00
	2009-10	1	2559.00
	2010-11	1	11992.00
	2011-12	14	37111.00
	2012-13	**N.A.**	**N.A.**
	Total	**21**	**52642.00**

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
Chemicals and Petrochemicals	2009-10	3	20.56
	2010-11	1	3.09
	2011-12	3	7.53
	2012-13	6	22.13
	Total	**13**	**53.31**
Pharmaceuticals	2008-09	1	1000.00
	2009-10	7	1681.14
	2010-11	4	700.10
	2011-12	1	45.00
	2012-13	11	2839.68
	Total	**24**	**6265.92**
Food Processing Industries	1991-92	2	6.20
	1992-93	7	81.36
	1993-94	17	140.69
	1994-95	22	152.86
	1995-96	18	142.24
	1996-97	11	154.43
	1997-98	14	222.52
	1998-99	30	284.56
	1999-00	26	316.46
	2000-01	45	419.65
	2001-02	51	1172.85
	2002-03	61	1222.22
	2003-04	112	1576.71
	2004-05	163	1744.90
	2005-06	258	3385.69
	2006-07	267	3944.47
	2007-08	412	6577.19
	2008-09	243	3108.16
	2009-10	289	4152.77
	2010-11	304	5644.11
	2011-12	173	7177.09
	2012-13	179	6731.81
	TOTAL	**2704**	**48358.94**

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
Human Resource Development **(i) Department of Higher Education**	1977-78	1	3.50
	1978-79	23	29.26
	1979-80	16	18.32
	1980-81	9	17.20
	1981-82	11	21.10
	1982-83	32	67.65
	1983-84	19	36.31
	1984-85	15	28.56
	1985-86	77	382.02
	1986-87	26	94.96
	1987-88	91	491.51
	1988-89	76	359.36
	1989-90	75	515.23
	1990-91	12	11.75
	1991-92	40	297.96
	1992-93	45	427.15
	1993-94	57	553.33
	1994-95	17	122.33
	1995-96	20	180.59
	1996-97	20	270.76
	1997-98	29	337.27
	1998-99	32	169.99
	1999-00	90	382.05
	2000-01	80	648.53
	2001-02	85	736.64
	2002-03	161	1632.28
	2003-04	139	2052.71
	2004-05	145	4146.43
	2005-06	209	1309.50
	2006-07	65	6167.95
	2007-08	23	78.89
	2008-09	30	363.64
	2009-10	153	2490.29
	2010-11	304	8840.38
	2011-12	18	604.24
	2012-13	37	5804.15
	Total	**2282**	**39693.79**

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
(ii) Department of School Education & Literacy	1982-83	1	5.00
	1983-84	0	0.00
	1984-85	1	0.60
	1985-86	9	5.05
	1986-87	19	17.70
	1987-88	4	13.09
	1988-89	21	74.24
	1989-90	33	55.61
	1990-91	9	20.84
	1991-92	7	8.93
	1992-93	10	77.23
	1993-94	27	298.03
	1994-95	34	461.22
	1995-96	49	1052.35
	1996-97	44	479.54
	1997-98	39	155.21
	1998-99	52	1338.09
	1999-00	54	422.78
	2000-01	38	1707.30
	2001-02	59	6382.57
	2002-03	96	8736.02
	2003-04	200	2943.31
	2004-05	131	1991.20
	2005-06	83	6786.26
	2006-07	95	7886.70
	2007-08	44	1998.58
	2008-09	49	1492.49
	2009-10	28	13792.81
	2010-11	24	8596.81
	2011-12	108	137429.63
	2012-13	239	751498.41
	Total	**1607**	**955727.60**
Labour and Employment	1979-80	1	0.01
	1980-81	0	0.00

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	1981-82	0	0.00
	1982-83	2	0.13
	1983-84	0	0.00
	1984-85	0	0.00
	1985-86	3	1.62
	1986-87	0	0.00
	1987-88	3	2.94
	1988-89	1	6.21
	1989-90	9	10.10
	1990-91	14	19.29
	1991-92	8	26.59
	1992-93	1	0.31
	1993-94	5	3.89
	1994-95	3	3.71
	1995-96	13	92.10
	1996-97	100	182.82
	1997-98	4	4.31
	1998-99	14	16.36
	1999-00	19	25.56
	2000-01	23	41.49
	2001-02	13	38.21
	2002-03	8	4.64
	2003-04	5	23.34
	2004-05	17	94.04
	2005-06	4	7.05
	2006-07	13	449.39
	2007-08	20	302.49
	2008-09	22	743.47
	2009-10	26	416.98
	2010-11	47	1288.98
	2011-12	90	1915.91
	2012-13	108	3351.32
	Total	**596**	**9073.26**

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
Urban Development	1985-86	1	1.00
	1987-88	1	3.00
	1989-90	1	1.50
	1993-94	2	2.56
	1999-00	2	8.19
	2003-04	6	29.91
	2005-06	8	926.51
	2006-07	5	279.42
	2007-08	13	299.85
	2008-09	8	1049.15
	2009-10	20	2668.84
	2010-11	24	4504.81
	2011-12	29	6908.11
	2012-13	30	11407.21
	Total	**150**	**28090.06**
Housing & Urban Poverty Alleviation	1995-96	1	2.20
	1996-97	1	1.10
	2003-04	7	1604.09
	2004-05	2	1356.52
	2005-06	1	481.77
	2006-07	22	361.73
	2007-08	1	4.38
	2008-09	2	226.45
	2009-10	6	1638.86
	2010-11	87	14824.52
	2011-12	138	9030.03
	2012-13	75	29576.32
	Total	**343**	**59107.97**
Mines	2011-12	0	0.00
	2012-13	4	158.87
	Total	**4**	**158.87**
Space	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	5	0.69
	1983-84	1	0.02

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	1984-85	3	0.97
	1985-86	1	0.05
	1986-87	5	1.30
	1987-88	2	4.88
	1989-90	2	0.07
	1993-94	1	0.10
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	3	34.87
	2001-02	5	60.91
	2002-03	11	162.75
	2003-04	15	198.48
	2004-05	13	218.74
	2005-06	23	101.61
	2006-07	16	25.88
	2007-08	13	40.30
	2008-09	12	134.30
	2009-10	36	150.80
	2010-11	25	78.68
	2011-12	28	79.07
	2012-13	54	433.62
	Total	**281**	**1730.10**
Tribal Affairs	2010-11	0	0.00
	2011-12	73	1490.00
	2012-13	91	35102.68
	Total	**164**	**36592.68**
Health and Family Welfare	1986-87	1	0.50
	1987-88	1	12.00
i) Department of Health and Family Welfare	1988-89	0	0.00
	1989-90	0	0.00
	1990-91	0	0.00
	1991-92	0	0.00
	1992-93	0	0.00
	1993-94	7	63.38
	1994-95	1	0.31
	1995-96	54	188.02
	1996-97	66	137.92
	1997-98	39	638.28

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
	1998-99	46	453.43
	1999-00	39	1136.47
	2000-01	53	1422.76
	2001-02	34	898.49
	2002-03	68	1691.54
	2003-04	149	2970.29
	2004-05	186	13355.20
	2005-06	231	17380.58
	2006-07	297	16851.80
	2007-08	207	13902.44
	2008-09	201	17105.46
	2009-10	211	13975.15
	2010-11	252	56586.01
	2011-12	923	188925.72
	2012-13	1236	1009123.99
	Total	**4302**	**1356819.74**
ii) Department of Ayush	1993-94	1	20.86
	1994-95	0	0.00
	1995-96	1	0.68
	1996-97	4	22.05
	1997-98	0	0.00
	1998-99	14	85.98
	1999-00	2	5.39
	2000-01	12	136.19
	2001-02	14	55.25
	2002-03	16	94.17
	2003-04	14	154.09
	2004-05	128	1305.61
	2005-06	126	636.44
	2006-07	280	9478.36
	2007-08	292	12419.49
	2008-09	358	21402.21
	2009-10	361	17394.30
	2010-11	203	15441.31
	2011-12	299	53208.62
	2012-13	**2125**	**131861.00**
	Total		

Ministry/Department	Period to which grants relate (upto March 2013)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31st March 2014	
		Number	Amount
iii) Department of AIDS Control	2003-04	13	576.56
	2004-05	9	354.81
	2005-06	11	424.44
	2006-07	6	85.49
	2007-08	11	392.52
	2008-09	16	753.17
	2009-10	13	311.03
	2010-11	1	0.30
	2011-12	8	316.61
	2012-13	181	62283.02
	Total	**269**	**65497.95**
iv) Department of Health Research	2011-12	5	7526.88
	2012-13	23	57540.00
	Total	**28**	**65066.88**
Economic Affairs	2011-12	0	0.00
	2012-13	2	0.30
	Total	**2**	**0.30**
Micro Small and Medium Enterprises	2005-06	1	1.00
	2006-07	1	1.25
	2007-08	1	0.95
	2008-09	8	5.43
	2009-10	37	143.20
	2010-11	70	699.05
	2011-12	29	335.41
	2012-13	95	6403.45
	Total	**242**	**7589.74**
Chemicals & Fertilisers (Departments of Fertilisers)	2011-12	0	0.00
	2012-13	1	164.23
	Total	**1**	**164.23**
Grand Total		**44329**	**4387499.40**

APPENDIX - V

(Referred to in paragraph 1.6)

Significant observations on the accounts of individual central autonomous bodies

1. Kolkata Port Trust, Kolkata

i. Current Liabilities and Provisions - ₹ 2594.68 crore

As per actuarial valuation, the liability for Pension and Gratuity of present employees were ₹ 1913.80 crore and ₹ 300.60 crore respectively (total ₹ 2214.40 crore) against which funds of ₹ 1332.32 crore was available. Though this aspect has been disclosed in the Notes on Accounts (Sl. No.32) shortfall amounting to ₹ 882.08 crore was not provided for in the accounts. Further, the actuarial valuation of pension for the employees retired on or before 31.03.2004 was assessed at ₹ 1693.38 crore. Such liability is neither covered by any fund nor provided for in the accounts as on 31.03.2014. Thus non-provision for accrued pension and gratuity liability has resulted in understatement of Provision for Employee Benefits and understatement of deficit by ₹ 2575.46 crore.

ii. Sundry Debtors – Government Dues –Others: ₹ 493.97 crore and Sundry Debtors: Non-Government Dues - Others: ₹ 1075.96 crore

The above includes old Government dues of ₹ 30.30 crore and non-Government dues of ₹ 31.37 crore pertaining to the period prior to 2003-04. The recoverability of the amount is doubtful as no files/documents could be made available to audit in support of such old claims. No provision has been made against such debtors. This has resulted in overstatement of Sundry Debtors by ₹ 61.67 crore and understatement of deficit by the same.

2. Paradip Port Trust

i. Investments - ₹ 1682.47 Crore.

Paradip Port Trust has not ascertained and provided for the diminution in the value of long-term investment of ₹ 30 crore in M/s Sethusamudram Corporation Limited, Chennai. This is in contrary to the Accounting Standard - 13 regarding accounting for Investments.

ii. Interest on Fixed Deposits and Other Funds – ₹ 92.72 Crore

The above includes ₹ 7.48 crore being the interest income pertaining to Statutory Funds viz. Replacement, Rehabilitation and Modernisation of Capital Assets Fund and Development, Repayment of loans and Contingencies Fund. This should have been credited to the respective fund. Consequently above income is overstated by ₹ 7.48 crore and Replacement, Rehabilitation and Modernisation of Capital Assets Fund and Development, Repayment of Loans and Contingencies Fund were understated by ₹ 4.25 crore and ₹ 3.23 crore respectively. Further this has also resulted in overstatement of Net Surplus before Income Tax by ₹ 7.48 crore.

3. Jawaharlal Nehru Port Trust

i. Cash and Bank Balances

ii. TDR with Nationalised Banks - ₹ 2646.28 crore

The above includes an amount of ₹ 71.19 crore deposited in February 2014 with Oriental Bank of Commerce. Jawaharlal Nehru Port Trust could neither produce the Term Deposit receipts nor confirmation from the bank. Jawaharlal Nehru Port Trust stated that it had sent several reminders to the bank either to issue the term deposit receipt or refund the money along with interest. The matter was referred to CBI by the CVO of Jawaharlal Nehru Port Trust on 6 March 2014 and a FIR lodged on 7 March 2014.

This resulted in the overstatement of Cash and Bank Balances and overstatement of profit by ₹ 71.19 crore.

iii. Current Liabilities and Provisions - ₹ 1987.56 crore

This does not include ₹ 5.99 crore being the amount refundable to Gateway Terminal India Private Limited based on arbitration award and accepted by the Board of Trustees in the Meeting held on 6 May 2014. This has resulted in understatement of Current Liabilities and overstatement of profit by ₹ 5.99 crore.

4. Kandla Port Trust

i. Investments- Equity Participation with Petronet – ₹ 5 crore

This includes ₹ 5.00 crore invested in Petronet V K Limited towards equity participation during 2000. Operation of Petronet V K Limited was in loss and the Net Worth was negative. In view of this, investment made in Petronet V K Limited should have been fully written off. This has resulted in overstatement of investment and profit by ₹ 5 crore.

ii. Current Assets, Loans and Advances- Accrued Interest on Provident Fund Investments – ₹ 21.65 crore

This includes ₹ 7.55 crore being interest on investment of ₹ 8.23 crore with Pradeshiya Industrial and Investment Corporation of Uttar Pradesh, Uttar Pradesh Co-operative Spinning Mills Federation Limited and Madhya Pradesh State Industrial Development Corporation. Since efforts made by KPT, including legal action, did not succeed in realising the amount, provision for doubtful debt should have been made. This has resulted in overstatement of Accrued Interest on Provident Fund Investment and Current Liabilities (Provident Fund) by ₹ 7.55 crore.

5. Mormugao Port Trust

i. Fixed/Capital Assets- Gross Block - ₹ 637.17 crore

This did not include ₹ 6.46 crore towards value of two pilot launches viz. 'Pulivasal' and 'Shingle' purchased from Sethusamudram Corporation Limited, Chennai on 3 May 2010 and 4 March 2010 respectively. This has resulted in understatement of Fixed Assets and Current Liabilities by ₹ 6.46 crore and understatement of depreciation and loss by ₹ 1.29 crore.

ii. General

As per Accounting Standard 15 - (Accounting of Retirement Benefits) where the liability for retirement benefits is funded through creation of a trust, the cost incurred for the year should be determined actuarially. The Actuary's Report specified the contribution to be made by the employer on annual basis during the valuation period. This annual contribution reported in the Actuary's Report was required to be charged to Profit and Loss Account each year. MPT has not provided for Pension Fund, Group Gratuity Fund and Leave Encashment Fund as per the actuarial liability as per details given below:

₹ in crore

Sl. No.	Name of the Fund	Actuarial Liability as on 31 March 2014	Fund Balance as on 31 March 2014	Deficit
1.	Pension Trust Fund	1149.11	484.40	664.71
2.	Gratuity Trust Fund	95.35	53.59	41.76
3.	Leave Encashment Fund	47.88	20.58	27.30
	Total	**1292.34**	**558.57**	**733.77**

Non-provision of Pension Fund, Gratuity Trust Fund and Leave Encashment Fund as per Actuarial Valuation resulted in understatement of liabilities and loss by ₹ 733.77 crore.

6. Mumbai Port Trust

Loans and Advances -Advances and Loans to Subsidiaries / Ports – ₹ 1720.37 crore

This includes ₹ 1720.37 crore being advance paid to erstwhile Bombay Dock Labour Board (BDLB) from 1994 to 2014 to meet the expenditure incurred by BDLB. Claim preferred (September 2005) by MbPT to the Ministry was rejected in May 2006 and August 2007 stating that no budgetary support can be given to Bombay Dock Labour Board and Bombay Dock Labour Board has to generate its own resources. As there was no claim pending with Government and the chance of recovery from Bombay Dock Labour Board was remote, a provision for the same should have been created in the books. This has resulted in understatement of Provisions and loss by ₹ 1720.37 crore.

7. Visakhapatnam Port Trust

i. Investments -Investment of General Reserve Fund – ₹ 48.00 Crore

The Port Trust has not ascertained and provided for the diminution in the value of long term investment of ₹ 30.00 crore in M/s Sethusamudram Corporation Limited (SSCL), Chennai. This is in contrary to the Accounting Standard-13 regarding accounting for Investments.

ii. Advances and Loans to Subsidiaries/Ports/Trusts – ₹ 3.40Crore

VPT paid ₹ 5.56 crore to M/s RITES for preparation of Techno-economic Feasibility Report for Development of new Major Port at Duggarajapatnam in Andhra Pradesh and was charged to revenue expenditure. As per the GoI decision, the above expenditure would become part of VPT's equity in joint venture company to be formed. Thus the expenditure should rightly be classified as advances instead of revenue expenditure. This resulted in overstatement of Management and General Administration expenses and understatement of 'Advances and Loans to Subsidiaries/ Ports/ Trusts' under Current Assets and profit before tax by ₹ 5.56 crore.

8. Chennai Port Trust

Provision -Employee Related Benefits – ₹ 50.17 crore

This does not include ₹ 1.84 crore being the wage revision arrears payable as per one time settlement to the workers of Seashore Canteen and staff of Chennai Dock

Labour Board Women's Welfare Association for the period from 01.01.2007 to 31.12.2011 and 01.01.2012 to 31.12.2013. This has resulted in understatement of Provisions and loss by ₹ 1.84 crore.

9. Cochin Port Trust

i. Application of Funds Fixed/ Capital Assets - Net Block - ₹ 422.30 crore

This includes ₹ 10.40 crore being the expenditure on Capital Dredging of ICTT Channel which was completed and a draft of 14.5 metre declared in April 2013. Accounting this as Capital Work-in-progress had resulted in overstatement of Capital WIP and understatement of Fixed Assets to the extent of ₹ 10.40 crore each and consequent understatement of depreciation and loss by ₹ 0.l 0 crore.

ii. Current Liabilities & Provisions – ₹ 478.29 crore

The liability on account of pension and gratuity contribution of existing employees and pensioners worked out to ₹ 2224.65 crore as per actuarial valuation. However, the contribution made towards LIC and interest earned thereon as on 31st March 2014 was ₹ 232.69 crore only. Thus, there is a shortfall in contribution of ₹ 1991.96 crore and non-provision had resulted in understatement of Liabilities & Provisions and consequent understatement of loss by ₹ 1991.96 crore.

10. VOC Port Trust

Fixed Assets - Land -₹ 14.44 crore

This does not include ₹ 10.01 crore being the loan obtained for the purchase of land for which port trust paid an amount of ₹ 20.03 crore in March 2014. This had resulted in understatement of Land and Current Liabilities by ₹ 10.01 crore each.

11. Calcutta Dock Labour Board

i. Earmarked/Endowment Funds - ₹ 7.42 crore

This represents only the book balance without corresponding matching investment. Hence, the requirement of matching investment in respect of Earmarked/Endowment Funds has not been fulfilled.

ii. Current Liabilities and Provisions - ₹ 1119.53 crore

The above does not include ₹ 1.47 crore being interest claimed by KoPT on outstanding rent. This has resulted in understatement of Current Liabilities as well as understatement of Excess of Expenditure over Income by ₹ 1.47 crore.

12. Airports Economic Regulatory Authority of India

Current Liabilities and Provisions - ₹ 2.29 crore

This is understated by ₹ 429.91 lakh on account of the following:

(₹ in lakh)

a.	Non provision of liability on account of air tickets provided to AERA employees by Air India Limited.	3.96
b.	Non provision of liability on account of audit fees for the years 2012-13 and 2013-14.	8.75
c.	Non-provision of liability on account of manpower services availed from AAI during the period from 2010-11 to 2013-14.	421.49
d.	Excess provision of liability on account of lease rent payable to Air India Limited.	(-) 4.29
	Total	**429.91**

Consequently, Excess of Expenditure over Income is understated by ₹ 429.91 lakh.

13. DMIC Project Implementation Trust Fund

Interest Earned – ₹ 40.74 crore

The above includes an amount of ₹ 9.41 crore on account of interest earned on earmarked funds during the year 2013-14. The same should be shown distinctly as income from earmarked funds and at year-end interest earned should have been transferred to Earmarked Fund instead of transferring to the Corpus/Capital Account. This also contravenes the terms and conditions of sanction of grants-in-aid. This has resulted in overstatement of Corpus/Capital Account and understatement of Earmarked Fund by ₹ 9.41 crore.

14. Petroleum and Natural Gas Regulatory Board, New Delhi

Fixed Assets (Gross Block) -₹ 4.29 crore

Above does not include ₹ 3.89 crore being cost of Furniture & Fixtures (₹ 2.68 crore), Office Equipment (₹ 0.38 crore) and Plant & Equipment (₹ 0.83 crore) paid/ payable to Indian Oil Corporation Ltd. out of the provision created in previous years for ‘Rent, Rates and Taxes’. Instead of capitalising the expenditure and writing back the provision, PNGRB has booked the expenditure under rent, rates and taxes. This has resulted in understatement of Fixed Assets and Prior Period Income by ₹ 3.89 crore. As the details of assets put to use were not made available, impact of depreciation is not ascertainable.

15. Textiles Committee

Current Liabilities and Provisions -₹ 1044.30 lakh

The income of the Committee is not exempted under Section 10(20) of the Income tax Act, 1961 as the Committee is not one of the specified local authorities mentioned in the explanation to that section. In addition, the Committee is not registered under section 12 A for availing tax exemption under section 11 of the Income tax Act, 1961. Despite being pointed out by audit in the previous years, the Committee has neither worked out the amount nor provided the income tax liability from assessment year 2003-04 onwards.

16. Khadi Village and Industries Commission

Endowment Fund –₹ 234.12 crore

i. As per the Accounting Policy adopted by the Commission, Plan Grants disbursed to various Field Offices are treated as expenditure in the year of payment (Paragraph 3.4 of Schedule 18-A). As a sequel of the deficient Accounting Policy, endowment fund balances stand understated to the extent of ₹ 509.47 crore being the aggregate of unspent Plan fund balances lying with Field Offices & Directorates of the Commission. Consequently, 'Cash and Bank Balances' have been understated by the same amount.

ii. Endowment fund balances include ₹ 114.05 crore being the aggregate of imprest advances provided by the Commission over the years (advances disbursed as far back as from the 1964 and exact years of disbursement were not available with the Management) to its Unit Offices, State Directors, Institutions (₹ 55.31crore) and nodal banks (₹ 22.56 crore). Further, the Commission does not have details of imprest balances amounting to ₹ 36.18crore. These balances are pending for adjustment for want of recoupment vouchers (schedule 18-B, paragraph 6.3). The continued depiction of such old items as advances without taking any concrete/conclusive action for recovery/adjustment has resulted in overstatement of ‘Endowment Fund' balances and ‘Loans and Advances’ by ₹ 114.05 crore.

17. Oil Industries Development Board

i. Current Liabilities and Provisions - ₹ 629.14 crore

This includes ₹ 4.25 crore as differential royalty payable to Government of Assam since 2010-11 whereas as per Directorate General of Hydrocarbons there was no production of oil/ condensate from the Amguri field of Assam State since December 2010 and all payments prior to that, had already been made.

ii. Other Administrative Expenses - ₹ 9.46 crore

This includes ₹ 2.49 crore deposited by OIDB during February 2014 as one time payment of lease rent in lieu of annual lease rent payments for a plot acquired on 90 years' lease in Noida during April 2006. The lump sum payment qualifies as fixed asset as benefits thereof would be spread over the remaining lease period of 82 years.

18. Delhi Development Authority

i. Leave Encashment Fund - ₹ 466.23 crore

The above closing balance of Leave Encashment Fund (LEF) does not match with the total amount of Leave Encashment Fund invested ₹ 203.32 crore as shown in Schedule –F 'Investment of Earmarked/Endowment Funds'. This indicated a shortfall in LEF investment by ₹ 262.91 crore.

ii. Establishment & Administration - ₹ 273.96 Crore

a) Against Actuary valuation of ₹ 700.48 crore towards Pension expenses for the year ended on 31-03-2014, DDA has made a provision of ₹ 150.84 crore only. Thus DDA has made a short provision of expenses to the extent of ₹ 549.64 crore in violation of Accounting Standard 15-'Accounting of Retirement Benefits'. This has resulted in understatement of expenditure to the extent of ₹ 549.64 crore as well as understatement of deficit for the year to the same extent.

b) Against Actuary valuation of ₹ 67.96 crore towards leave encashment expenses for the year ended on 31-03-2014, DDA has made a provision to the extent of ₹ 24.54 crore only. Thus DDA has made a short provision of expenses to the extent of ₹ 43.42 crore in violation of Accounting Standard 15- Retirement Benefits. This has resulted in understatement of expenditure to the extent of ₹ 43.42 crore as well as understatement of deficit for the year to the same extent.

iii. Finished Stock – Houses Built Up - ₹ 956.69 crore

Test check of finished stock inventory of built up houses in some divisions (Rohini Project Division -6 &10, Western Division-3 and South Western Division -8) revealed that they had closing balance of 324 houses as per the valuation register, while the actual stock as per division's records was only 169 houses. As such, 155 houses, valuing ₹ 18.48 crore had been shown in finished stock inventory, which had already been sold. This has resulted in overstatement of closing stock and understatement of deficit to the extent of ₹ 18.48 crore. Since this observation was made in test check cases, the possibility of such irregularities cannot be ruled out in other divisions.

19. Employees' Provident Fund Organisation, Delhi

Sundry Credits-₹ 278.49 crore

The above does not include the mandatory contribution by EPFO towards New Pension Scheme equal to the amount received from employees amounting to ₹ 15.29 crore. This resulted in understatement of expenditure by the same amount with consequent understatement of Sundry Credits and overstatement of Revenue Surplus by ₹ 15.29 crore.

20. Indira Gandhi National Open University, Delhi

Current Assets, Loans and Advances –₹ 463.82 crore

Interest of ₹ 1.05 crore earned during the year on security deposits should have been taken as income of the University as this was not refundable. University, however, credited the same to the Security Deposits. This has resulted in understatement of Income and overstatement of Current Liabilities by ₹ 1.05 crore.

21. Delhi Public Library, Delhi

Current Liabilities and Provisions – ₹ 1.59 crore

Delhi Public Library did not provide retirement benefits and other employee liabilities amounting to ₹ 7 crore in the annual accounts. This resulted in understatement of Current Liabilities and Expenditure by ₹ 7 crore each.

22. Kendriya Vidyalaya Sangathan, New Delhi

Current Liabilities & Provisions – ₹ 296.09 crore

Liabilities had not been created for the expenses due but not paid amounting to ₹ 1.47 crore resulting in understatement of Current Liabilities and overstatement of General Fund by the same amount.

23. Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, Delhi

Current Liabilities & Provision –₹ 15.94 crore

Liabilities and Assets of New Pension Scheme amounting to ₹ 2.22 crore were not shown in the accounts resulting in understatement of Assets and Liabilities by ₹ 2.22 crore.

24. University of Hyderabad, Hyderabad

Current Liabilities and Provisions - ₹ 227.55 crore

i. Current Liabilities and Provisions was understated by ₹ 107.66 crore due to provision of retirement benefits of ₹ 10.4 crore, against an actual liability of ₹ 118.06 crore as per actuarial valuation as on 31.03.2014. This had also resulted in understatement of Expenditure by ₹ 107.66 crore.

ii. Current Liabilities and Provisions did not include provision for liability towards payment of an amount of ₹ 2.41 crore in respect of Restriction & Control penalty charges, which was not waived by Andhra Pradesh Central Power Distribution Company Limited. This resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 2.41 crore each and consequently overstatement of Capital Fund by ₹ 2.41 crore.

25. National Institute of Plant Health Management, Hyderabad

Current Assets, Loans & Advances etc. - ₹ 34.11 crore

Current Assets, Loans & Advances, etc. include advance amount of ₹ 5.70 crore for Imported Analytical Instruments & Lab Equipment, which were installed, commissioned and put in operation by the Institute during the previous year (2012-13), but not capitalised, on the plea of non-receipt of final bills from the Consultant (M/s RITES) for the advance amount. This resulted in understatement of Fixed Assets and overstatement of Current Assets, Loans & Advances by ₹ 5.7 crore. Depreciation was also not provided on this Fixed Asset.

26. National Institute of Technology, Rourkela

Depreciation - ₹ 26.73 crore

This has been understated by ₹ 3.09 crore due to charging of depreciation on Library Books at 15 *per cent* Instead of 60 *per cent* as prescribed under Income Tax Act, 1961 resulting overstatement of Capital/Corpus fund to that extent and overstatement of Fixed Asset by the ₹ 3.09 crore.

27. Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur

Current Liabilities and Provisions- ₹ 55.52 crore

This liability for employer's share for Contributory Provident Fund amounting to ₹ 1.73 crore has not been provided. This has resulted in understatement of Provisions and Expenditure by ₹ 1.73 crore.

28. National Institute of Technology, Raipur

Fixed Assets - ₹ 7.36 crore

The NIT inherited assets and liabilities of Government Engineering College (GEC) Raipur at the time of its conversion from GEC to NIT (01.12.2005). However, despite lapse of more than eight years, the assets and liabilities could not be computed and the same are not being reflected in the Balance Sheet. This resulted in understatement of both Assets & Liabilities to that extent.

29. Maulana Azad National Institute of Technology (MANIT), Bhopal

Fixed Assets:₹ 225.89 crore

This does not include ₹ 3.25 crore being the value of various capital works completed during the year 2013-14 but treated as revenue expenditure. This resulted in understatement of Fixed Assets and overstatement of Expenditure by ₹ 3.09 crore net of depreciation.

30. North- Eastern Hill University, Shillong

Other Receipts:₹ 146.85 lakh

As per Significant Accounting Policies of the Institution (Schedule-18), Income from building is to be accounted on accrual basis. However, the rental income amounting to ₹ 108.65 lakh accrued during the year from building let out to National Institute of

Technology, Shillong has not been accounted for. This has resulted in understatement of income by ₹ 108.65 lakh with corresponding overstatement of deficit and understatement of Current Assets by the same amount.

31. Aligarh Muslim University, Aligarh

Capital Reserve Fund and Fixed Assets: ₹ 2541.90 crore

The University did not charge depreciation on tangible assets during the year at the rates disclosed in its Significant Accounting Policies. This has resulted into understatement of Depreciation of ₹ 15.01 crore and overstatement of Capital Reserve Fund and Fixed Assets by the same amount.

32. Banaras Hindu University, Varanasi

Fixed Assets – ₹ 1395.10 crore

The University prepared cheques for ₹ 68.05crore during 2009-10 and 2010-11 for payment to CPWD for different sanctioned works and booked this amount under building before actual payment. These cheques remained undelivered at the end of 2013-14. This resulted in overstatement of 'Building' and understatement of 'Current Assets' under the head 'bank balances' by ₹ 68.05 crore.

33. Babasaheb Bhimrao Ambedkar University, Lucknow

Academic Expenses - ₹ 5.00 Crore

University procured Journals and Publications of ₹ 1.26 crore but these items were not capitalised. Instead these items were shown under Academic Expenses. This has resulted in overstatement of Academic Expenses by ₹ 1.26 crore and understatement of Fixed Assets as well as Depreciation by ₹ 50.29 lakh and ₹ 75.43 lakh respectively.

34. Indian Institute of Technology, Roorkee

Current Liabilities and Provisions

i. The Institute purchased fixed assets like books, furniture and fixtures, computer and peripherals, machinery and equipments amounting to ₹ 3.36 crore during 2013-14 but these items were not capitalised as payment was not made during the year. This has resulted in the understatement of Fixed Assets and Current Liability to the tune of ₹ 3.36 crore.

ii. Outstanding payment of fellowship to the M. Tech. students to the tune of ₹ 1.88 crore was not included under the current liability. This resulted in understated Expenditure and Current Liability by ₹ 1.88 crore.

iii. The Institute did not include outstanding expenses pertaining to journals and periodical to the tune of ₹ 1.22 crore under the head current liability. This resulted in understatement of Current Liability and Fixed Assets by ₹ 1.22 crore.

35. Indian Institute of Technology, Guwahati

i. Depreciation - ₹ 27.25 crore

The above amount had been overstated by ₹ 6.13 crore due to providing depreciation on Plants and Machineries at 9.5 *per cent* instead of 4.75 *per cent* as specified in Companies Act being followed by the Institute. This has also resulted into overstatement of Fixed Assets by the same amount.

ii. Grants/Subsidies - ₹ 140.16 crore

As a departure from the declared accounting policy (Sl.6 (b) of Schedule 17) and practice being consistently followed in previous years to treat unutilised balance of grants for maintenance purposes as Current Liabilities, the unspent balance of such grant amounting to ₹ 23.04 crore had been retained in Income account. Non-transfer of unutilised balance to Current Liabilities had resulted in overstatement of Grants/Subsidies and understatement of Current Liabilities by ₹ 23.04 crore each with consequent understatement of deficit of the year to the same extent.

36. Visva Bharati, Santiniketan

Fixed Assets- ₹ 133.69 crore

The above amount had been understated by ₹ 2.94 crore as expenses of ₹ 2.94 crore on renovation and construction of assets had been treated as revenue expenditure under Development (Earmarked) Fund. This has also resulted in understatement of Earmarked Funds to the same extent.

37. Ghani Khan Choudhary Institute of Engineering and technology, Malda Grant/Subsidies - Nil

Plan Recurring grant amounting to ₹ 262.02 lakh towards salary & wages had been credited to Capital Account instead of booking it in Income account though expenditure against these items had been booked under Expenditure Accounts.

This has resulted in understatement of Grant/Subsidies by ₹ 262.02 lakh with corresponding overstatement of excess of Expenditure over Income of the year by the same extent.

38. Tripura University

Current Assets – ₹ 69.17 crore

The bank balances of ₹ 14.61 crore and other fixed assets pertaining to the period of State University have not yet been incorporated in the accounts of the Central University which resulted into understatement of Corpus Fund and Current Assets by ₹ 14.61 crore each.

39. JIPMER, Pondicherry

Fixed Assets - ₹ 690.13 Crore

An amount of ₹ 11.16 crore pertaining to capital expenditure (purchase of books and journal, machinery & equipment and Capital Works Major) has been treated as revenue expenditure in Income & Expenditure statement resulting in understatement of Fixed Assets and over statement of Expenditure and Corpus Fund to a tune of ₹ 11.16 crore.

40. Indian Institute of Technology Madras, Chennai

Current Liabilities and Provision- ₹ 76.43 crore

The unutilised funds of the projects received from various agencies like Dept. of Science and Technology, Dept. of Information Technology, DRDO, MHRD, ISRO etc., were deposited in Term Deposits and Savings bank accounts. Although sponsoring agencies stipulate that interest earned on the project funds should be credited to the respective project accounts but the interest of ₹ 25.04 crore earned on these deposits was treated as income. This has resulted into understatement of Current liabilities and overstatement of Income by ₹ 25.04 crore each.

41. Coconut Development Board, Kochi

Current Assets, loans and Advances – ₹ 21.26 crore

This is understated by ₹ 8.34 crore being the value of 2 cheques drawn on 31 March 2014 based on invoice for supply of inputs to various farms under ´Re-plantation and Rejuvenation of coconut gardens' for the period 2013-14 for which actual supply was made after the Balance Sheet date with corresponding overstatement of Expenditure.

42. PGIMER, Chandigarh

i. Earmarked/ Endowment Funds - Patient Grant - ₹ 2756.95 lakh

Above includes ₹ 188.30 lakh being amount received for various package charges (Cardiology Department: ₹ 62.82 lakh, Gynecology Department: ₹ 10.08 lakh and Ophthalmology Department: ₹ 115.40 lakh) that should have been treated as income of the Institute. This has resulted in overstatement of Liability (Patient Grant) by ₹ 188.30 lakh as well as understatement of Income and Corpus/ Capital Funds to the same extent.

ii. Current Assets, Loans, Advances and Other Assets - Advance payment to Suppliers (Main PGI) - ₹ 274.54 crore

Above includes ₹ 7233.59 lakh being 80 *per cent* value of the equipments, imported and received by the Institute upto the year 2013-14. The Institute treats the above payment on receipt and installation of material as advance, till the final payment is made and thereafter the advance is adjusted and asset is capitalised. The above treatment is not in conformity with the standard accounting practice as once the assets/ equipments is received and installed, necessary capitalisation should have been made in the books of accounts and liability for the remaining amount payable should be created. Non- capitalisation has resulted in overstatement of Advance payment to Suppliers (Main PGI) by ₹ 7233.59 lakh, understatement of Current Liabilities by ₹ 1944.09 lakh and understatement of Fixed Assets by ₹ 9177.68 lakh. Further, accounting policy in this regard has also not been disclosed.

43. Sardar Vallabhbhai National Institute of Technology, Surat

Interest earned - ₹ 16,081

The Institute has put Fixed Deposits of ₹ 18.60 crore in Canara Bank. However, Interest income of ₹ 1.14 crore receivable upto 31.03.2014 was not accounted for. This has resulted in understatement of Interest earned and Current Assets and consequent overstatement of excess of Expenditure over Income for the current year by ₹ 1.14 crore each.

44. Indian Institute of Technology, Jodhpur

Current Liabilities & Provisions - ₹ 2929.50 lakh

According to MOU executed (February 2010) between the Institute and Jai Narayan Vyas University (JNVU), Jodhpur, rent at the rate of ₹ 21,61,374.00 per month was to be paid for premises taken from JNVU on temporary basis for the period of two years which was extended to December 2013 by mutual consent. The Institute paid rent of ₹ 518.73 lakh for initial period of two years and booked the expenditure up to June 2012. However no provision for rent payable of ₹ 453.89 lakh for the period from July 2012 to March 2014 was made. This has resulted into understatement of Expenses and Current Liabilities by ₹ 453.89 lakh each.

45. Indian School of Mines, Dhanbad

Fixed Assets- Plan – ₹ 118.44 crore

i. Although '60 Rooms Girls Hostel' constructed at a cost of ₹ 5.10 crore was completed and handed over by CPWD on 30.03.2011 and put to use by school in 2011-12, depreciation was not charged by the school from 2011-12. The depreciation was charged only from 2013-14. This resulted in understatement of depreciation and overstatement of Fixed Assets under the head Roads and Buildings by ₹ 1.02 crore.

ii. The school made advances of ₹ 271.00 lakh to the different agencies for purchase of scientific journals during the period January 2014 to December 2014. As of 31.03.2014, the school received subscriptions amounting to ₹ 37.22 lakh. Instead of showing the balance amount of ₹ 233.78 lakh as advances, it was booked under the head Library Books even before the actual receipt of journals. This resulted in overstatement of Fixed Assets under the head Library Books and understatement of Advance by ₹ 233.78 lakh.

46. Indian Institute of Technology, Patna

Fixed Assets - ₹ 203.54 crore

During the accounting year the Institute got access privilege to e-resource database on periodicals and journals of different publishers. The Institute capitalised e-resource access privilege costing ₹ 3.14 crore under the head Library Books. As the usage licenses of database for one year neither conferred the ownership right nor provided enduring benefit of e-resources database, capitalisation of e-resources in accounts was irregular and resulted in overstatement of Fixed Assets by ₹ 3.14 crore and understatement of Expenditure.

APPENDIX - VI

(Referred to in paragraph 1.6 (a))

List of autonomous bodies where internal audit was not conducted during the year 2013-14

Sl. No.	Name of Autonomous Body
1.	Central Wakf Council, New Delhi
2.	National Commission for Backward Classes, New Delhi
3.	National Trust for Welfare of Persons with Autism, Cerebral palsy, Mental Retardation and Multiple Disabilities, New Delhi
4.	Dental Council of India, New Delhi
5.	Indian Nursing Council, New Delhi
6.	Pharmacy Council of India, New Delhi
7.	National Institute of Health and Family Welfare, New Delhi
8.	Central Council for Research in Unani Medicine, New Delhi
9.	Rastriya Ayurvedic Vidyapeeth, New Delhi
10.	Central Council for Research in Yoga and Naturopathy, New Delhi
11.	Central Council for Indian Medicine, New Delhi
12.	Central Council for Research in Homeopathy, New Delhi
13.	Morarji Desai National Institute of Yoga, New Delhi
14.	National Board of Examination, New Delhi
15.	Medical Council of India, New Delhi
16.	National Legal Services Authority, New Delhi
17.	Nehru Memorial Museum and Library, New Delhi
18.	National Commission for Protection of Child Right, New Delhi
19.	National Commission for Women, New Delhi
20.	National Human Rights Commission, New Delhi
21.	Warehousing Development and Regulatory Authority, New Delhi
22.	National Council for Promotion of Sindhi Language, New Delhi
23.	National Commission for Minority Educational Institutions, New Delhi
24.	Rashtriya Sanskrit Sansthan, New Delhi
25.	Indian Council of Social Science Research, New Delhi
26.	Jamia Millia Islamia, New Delhi
27.	National Institute of Technology, New Delhi
28.	National University of Educational Planning and Administration, New Delhi
29.	Veterinary Council of India, New Delhi
30.	National Bal Bhavan, New Delhi

31.	Indian Council of Historical Research, New Delhi
32.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
33.	Indian Institute of Technology, Indore
34.	National Judicial Academy, Bhopal
35.	Indira Gandhi National Tribal University, Amarkantak
36.	Dr. Harisingh Gour Vishwavidalaya, Sagar, Madhya Pradesh
37.	National Institute of Technology, Raipur
38.	Rashtriya Sanskrit Vidyapeetha, Tirupati
39.	Maulana Azad National Urdu University, Hyderabad
40.	University of Hyderabad, Hyderabad
41.	National Institute of Technology, Warangal
42.	National Institute of Rural Development & Panchayati Raj, Hyderabad
43.	All India Institute of Medical Sciences, Bhubaneswar
44.	National Institute of Technology, Rourkela
45.	Central Institute of Technology, Kokrajhar
46.	Ghani Khan Choudhury Institute of Engineering and Technology, Malda
47.	Indian Institute of Technology, Guwahati
48.	National Institute of Technology, Silchar, Assam
49.	Tezpur University, Assam
50.	The Asiatic Society, Kolkata
51.	Visva Bharati, Santiniketan
52.	Indian Institute of Management, Kashipur
53.	Indian Institute of Technology, Kanpur
54.	Kendriya Hindi Shiksha Mandal, Agra
55.	North Central Zone Cultural Centre, Allahabad
56.	Rampur Raza Library, Rampur
57.	All India Institute of Medical Sciences, Rishikesh
58.	Babasaheb Bhimrao Ambedkar University, Lucknow
59.	Indian Institute of Technology, Roorkee
60.	Motilal Nehru Institute of Technology, Allahabad
61.	NOIDA Spécial Economic Zone, NOIDA
62.	Hemvati Nandan Bahuguna, Garhwal University, Uttarakhand
63.	Calcutta Dock Labour Board, Kolkata, West Bengal
64.	National Institute of Pharmaceutical Education and Research, Kolkata
65.	National Institute of Pharmaceutical Education and Research, Guwahati
66.	Export Inspection Agency, Kolkata

67.	Rajiv Gandhi University, Doimukh, Papumpare District, Arunachal Pradesh
68.	National Institute of Technology (NIT), Yupia, Papumpare District, Arunachal Pradesh
69.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Papumpare District, Arunachal Pradesh
70.	Central Institute for Himalayan Culture & Studies (CIHCS), Dahung, West Kameng District, Arunachal Pradesh
71.	Mizoram University, Aizawl
72.	National Institute of Technology, Aizawl
73.	National Institute of Unani Medicines, Bangalore
74.	National Institute of Mental Health and Neuro Sciences, Bangalore
75.	Central University of Karnataka, Gulbarga
76.	North East Zone Cultural Centre, Dimapur, Nagaland
77.	Nagaland University, Lumami
78.	National Institute of Technology, Agartala
79.	Tripura University
80.	Coastal Aqua Culture Authority, Chennai
81.	National Institute of Technical Teachers Training and Research, Chennai
82.	National Institute of Siddha, Chennai
83.	Gandhigram Rural Institute, Dindigul, Tamil Nadu
84.	Central Council for Research in Siddha, Tamil Nadu
85.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
86.	Coconut Development Board, Kochi
87.	National Institute of Technology, Kozhikode
88.	National Institute of Naturopathy, Pune
89.	South Central Zone Cultural Centre, Nagpur
90.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalay, Wardha
91.	Central University of Punjab, Bathinda
92.	Central University of Haryana, Narnaul/Mahendragarh
93.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
94.	Central University of Jammu, Jammu
95.	Central Institute of Buddhist Studies, Leh
96.	National Institute of Technology, Sri Nagar
97.	Post Graduate Institute of Medical Education and Research, Chandigarh
98.	State Legal Services Authority, Chandigarh
99.	District Legal Services Authority, Chandigarh
100.	National Institute of Technology, Manipur

101.	Manipur University, Manipur
102.	National Institute of Ayurveda, Jaipur
103.	Malviya National Institute of Technology, Jaipur
104.	Indian Institute of Technology, Jodhpur
105.	Nava Nalanda Mahavihara, Bihar
106.	National Institute of Technology, Patna
107.	Central University of Jharkhand, Brambe, Ranchi
108.	Indian School of Mines, Dhanbad
109.	National Institute of Technology, Jamshedpur
110.	Indian Institute of Technology, Gandhinagar
111.	Central University of Gujarat, Gandhinagar
112.	Airports Economic Regulatory Authority of India, New Delhi
113.	Rajghat Samadhi Committee, New Delhi
114.	DMIC Project Implementation Trust Fund, New Delhi
115.	Petroleum and Natural Gas Regulatory Board, New Delhi
116.	Textile Committee, Mumbai
117.	Calcutta Dock Labour Board, Kolkata
118.	National Institute of Pharmaceutical Education and Research, Kolkata
119.	National Institute of Pharmaceutical Education and Research, Guwahati
120.	Export Inspection Agency, Kolkata
121.	Lakshadweep Building Development Board, Lakshadweep
122.	Coir Board, New Delhi
123.	Insurance Regulatory Development Authority of India, Hyderabad

APPENDIX - VII

(Referred to in paragraph 1.6 (b))

List of autonomous bodies where physical verification of fixed assets was not conducted during the year 2013-14

Sl. No.	Name of Autonomous Body
1.	Indian Council of World Affairs, New Delhi
2.	Indian Council for Cultural Relations, New Delhi
3.	National Commission for Backward Classes, New Delhi
4.	Rehabilitation Council of India, New Delhi
5.	Press Council of India, New Delhi
6.	Central Council for Research in Homeopathy, New Delhi
7.	Sangeet Natak Akademi, Delhi
8.	Lalit Kala Akademi, New Delhi
9.	National Museum Institute, New Delhi
10.	National School of Drama, New Delhi
11.	Delhi Public Library, New Delhi
12.	National Human Rights Commission, New Delhi
13.	National Commission for Protection of Child Right, New Delhi
14.	National Commission for Women, New Delhi
15.	Central Adoption Resources Agency, New Delhi
16.	Rashtriya Sanskrit Sansthan, New Delhi
17.	Employees Provident Fund Organisation, New Delhi
18.	School of Planning & Architecture, New Delhi
19.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
20.	Indian Council of Historical Research, New Delhi
21.	North Eastern Hill University, Shillong
22.	National Institute of Technology, Meghalaya
23.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior
24.	Pt. Dwarka Prasad Mishra Indian Institute of Information Technology and Management, Jabalpur

25.	Dr. Harisingh Gour Vishwavidalaya, Sagar, Madhya Pradesh
26.	The English and Foreign Languages University, Hyderabad
27.	National Institute of Technology, Warangal
28.	National Institute for the Mentally Handicapped, Secunderabad
29.	Rashtriya Sanskrit Vidyapeetha, Tirupati
30.	University of Hyderabad, Hyderabad
31.	Maulana Azad National Urdu University, Hyderabad
32.	National Institute of Rural Development & Panchayati Raj, Hyderabad
33.	Central University, Koraput
34.	All India Institute of Medical Sciences, Bhubaneswar
35.	Assam University, Silchar
36.	Board of Practical Training, Kolkata
37.	Central Institute of Technology, Kokrajhar
38.	Chittaranjan National Cancer Institute, Kolkata
39.	Eastern Zonal Cultural Center, Kolkata
40.	Ghani Khan Choudhury Institute of Engineering and Technology, Malda
41.	Indian Institute of Science Education and Research, Kolkata
42.	Indian Institute of Technology, Guwahati (Physical verification has been conducted excepting Books)
43.	Indian Institute of Technology, Kharagpur (Physical verification has been conducted excepting SRIC Assets)
44.	Indian Museum, Kolkata
45.	National Institute of Homoeopathy, Kolkata
46.	National Institute of Technology, Silchar, Assam
47.	Tezpur University, Assam
48.	The Asiatic Society, Kolkata
49.	Victoria Memorial Hall, Kolkata (Physical verification has been conducted excepting Art objects)
50.	Visva Bharati, Santiniketan,
51.	Banaras Hindu University, Varanasi

52.	Kendriya Hindi Shiksha Mandal, Agra
53.	Allahabad Museum Society, Allahabad
54.	Rampur Raza Library, Rampur
55.	All India Institute of Medical Sciences, Rishikesh
56.	Motilal Nehru National Institute of Technology, Allahabad
57.	NOIDA Special Economic Zone, NOIDA
58.	Hemvati Nandan Bahuguna, Garhwal University, Uttarakhand
59.	Paradip Port Trust
60.	Kolkata Port Trust, Kolkata
61.	Coal Mine Provident Fund Organisation, Jharkhand
62.	Export Inspection Agency, Kolkata
63.	Rajiv Gandhi University (RGU), Doimukh, Papumpare District, Arunachal Pradesh
64.	National Institute of Technology (NIT), Yupia, Papumpare District, Arunachal Pradesh
65.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Papumpare District, Arunachal Pradesh
66.	Mizoram University, Aizawl, Mizoram
67.	National Institute of Technology, Aizawl, Mizoram
68.	North East Zone Cultural Centre, Dimapur, Nagaland
69.	Nagaland University, Lumami
70.	National Institute of Technology, Agartala
71.	Tripura University, Agartala
72.	Central University of Tamil Nadu, Thiruvarur
73.	Board of Apprenticeship Training, Chennai
74.	South Zone Cultural Centre, Thanjavur
75.	Gandhigram Rural Institute, Dindigul, Tamil Nadu
76.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
77.	Central Institute for Classical Tamil, Chennai
78.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur

79.	Auroville Foundation, Puducherry
80.	Central Council for Research in Siddha, Chennai
81.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
82.	Indian Institute of Management, Kozhikode
83.	National Institute of Technology, Calicut
84.	Ali Yavar Jung National Institute of Hearing Handicapped, Mumbai
85.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalay, Wardha
86.	Indian Institute of Technology, Mumbai
87.	National Institute of Technology, Goa
88.	Central University of Punjab, Bathinda
89.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
90.	Indian Institute of Science Education and Research, Mohali
91.	Indian Institute of Technology, Ropar
92.	Sant Longowal Institute of Engineering & Technology, Longowal
93.	Central University of Haryana, Narnaul/Mahendragarh
94.	National Institute of Technology, Kurukshetra
95.	Central Institute of Buddhist Studies, Leh
96.	National Institute of Technology, Sri Nagar
97.	Post Graduate Institute of Medical Education and Research, Chandigarh
98.	State Legal Services Authority, Chandigarh
99.	Manipur University
100.	National Institute of Ayurveda, Jaipur
101.	Malviya national Institute of Technology, Jaipur
102.	Indian Institute of Technology, Jodhpur
103.	Nandani Nagar Mahavidyalaya, Nalanda
104.	National Institute of Technology, Patna
105.	Khuda Bakhsh Oriental Public Library, Patna
106.	Indian School of Mines, Dhanbad
107.	National Institute of Technology, Jamshedpur

108.	Indian Institute of Management, Ranchi
109.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
110.	Central University of Gujarat, Gandhinagar
111.	Seamen's Provident Fund Organisation, Mumbai
112.	Erstwhile Bombay Dock Labour Board, Mumbai
113.	Mumbai Port Trust, Mumbai
114.	Khadi Village and Industries Commission, Mumbai
115.	Export Inspection Agency, Mumbai
116.	Petroleum and Natural Gas Regulatory Board, New Delhi
117.	Textile Committee, Mumbai
118.	National Institute of Fashion Technology, Head Office New Delhi
119.	National Power Training Institute, Delhi
120.	Tobacco Board, Guntur
121.	Paradip Port Trust
122.	Kolkata Port Trust, Kolkata
123.	Coal Mine Provident Fund Organisation, Kolkata
124.	Export Inspection Agency, Kolkata
125.	Delhi Development Authority, New Delhi
126.	Oil Industry Development Board, Utter Pradesh
127.	Chennai Port Trust, Chennai
128.	New Mangalore Port Trust, Karnataka
129.	Rubber Board, Kottayam
130.	Spices Board, New Delhi
131.	Insurance Regulatory Development Authority of India, Hyderabad

APPENDIX - VIII

(Referred to in paragraph 1.6 (c))

List of autonomous bodies where physical verification of inventories was not conducted during the year 2013-14

Sl. No.	Name of Autonomous Body
1.	Indian Council of World Affairs, New Delhi
2.	Deen Dayal Upadhyay Institute for Physically Handicapped (IPH), New Delhi
3.	National Commission for Backward Classes (NCBC), New Delhi
4.	Press Council of India, New Delhi
5.	Central Council for Research in Homeopathy, New Delhi
6.	Lalit Kala Akademi, New Delhi
7.	Sangeet Natak Akademi, New Delhi
8.	National School of Drama, New Delhi
9.	National Museum Institute, New Delhi
10.	National Human Rights Commission, New Delhi
11.	National Commission for Protection of Child Right, New Delhi
12.	National Commission for Women New Delhi
13.	Central Adoption Resources Agency, New Delhi
14.	Rashtriya Sanskrit Sansthan, New Delhi
15.	National Institute of Technology, New Delhi
16.	Employees Provident Fund Organisation, Delhi –(not conducted in case of RO, Madurai and RO Coimbatore, SRO Laxmi Nagar)
17.	School of Planning & Architecture, New Delhi
18.	National University of Educational Planning and Administration, New Delhi
19.	Indian Council of Historical Research, New Delhi
20.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
21.	North Eastern Hill University, Shillong
22.	National Institute of Technology, Meghalaya
23.	Atal Bihari Vajpayee -Indian Institute of Information Technology and Management, Gwalior
24.	Pt. Dwarka Prasad Mishra -Indian Institute of Information Technology and Management, Jabalpur

25.	All India Institute of Medical Sciences, Bhopal
26.	National Institute of Technology, Warangal
27.	University of Hyderabad
28.	Maulana Azad National Urdu University, Hyderabad
29.	The English and Foreign Languages University, Hyderabad
30.	National Institute for the Mentally Handicapped, Secunderabad
31.	Rashtriya Sanskrit Vidyapeetha, Tirupati
32.	National Institute of Rural Development &Panchayati Raj, Hyderabad
33.	All India Institute of Medical Sciences, Bhubaneswar
34.	Assam University, Silchar
35.	Board of Practical Training, Kolkata
36.	Central Institute of Technology, Kokrajhar
37.	Chittaranjan National Cancer Institute, Kolkata
38.	Indian Institute of Management, Kolkata
39.	Indian Museum, Kolkata
40.	Banaras Hindu University, Varanasi
41.	Kendriya Hindi Shiksha Mandal, Agra
42.	Allahabad Museum Society, Allahabad
43.	Rampur Raza Library, Rampur
44.	All India Institute of Medical Sciences, Rishikesh
45.	Indian Institute of Technology, Roorkee
46.	NOIDA Special Economic Zone, NOIDA
47.	Hemvati Nandan Bahuguna, Garhwal University Uttarakhand
48.	National Institute of Open Schooling, NOIDA
49.	Paradip Port Trust
50.	Kolkata Port Trust, Kolkata
51.	Export Inspection Agency, Kolkata
52.	Rajiv Gandhi University, Doimukh, Papumpare District, Arunachal Pradesh
53.	National Institute of Technology (NIT), Yupia, Papumpare District, Arunachal Pradesh

54.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Papumpare District, Arunachal Pradesh
55.	Mizoram University, Aizawl
56.	National Institute of Technology, Aizawl
57.	North East Zone Cultural Centre, Dimapur, Nagaland
58.	Nagaland University, Lumami
59.	National Institute of Technology, Agartala
60.	Tripura University, Agartala
61.	Board of Apprenticeship Training, Chennai
62.	Gandhigram Rural Institute, Dindigul, Tamil Nadu
63.	Central Institute for Classical Tamil, Chennai
64.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
65.	Central Council for Research in Siddha, Chennai
66.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
67.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
68.	Indian Institute of Science Education and Research, Thiruvanathapuram
69.	Central University of Kerala, Kasargode
70.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalay, Wardha
71.	Central University of Punjab, Bathinda
72.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
73.	Indian Institute of Science Education and Research, Mohali
74.	Indian Institute of Technology, Ropar
75.	Sant Longowal Institute of Engineering & Technology, Longowal
76.	Central University of Haryana, Narnaul/ Mahendragarh
77.	National Institute of Technology, Kurukshetra
78.	Central Institute of Buddhist Studies, Leh
79.	National Institute of Technology, Srinagar
80.	Post Graduate Institute of Medical Education and Research, Chandigarh
81.	State Legal Services Authority, Chandigarh

82.	National Institute of Ayurveda, Jaipur
83.	Malviya national Institute of Technology, Jaipur
84.	Indian Institute of Technology, Jodhpur
85.	Nava Nalanda Maha Vihara, Bihar
86.	National Insititute of Technology, Patna
87.	KhudaBakash Oriental Public Library, Patna
88.	Central University of Jharkhand, Brambe, Ranchi
89.	Indian School of Mines, Dhanbad
90.	National Institute of Technology, Jamshedpur
91.	Indian Institute of Management, Ranchi
92.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
93.	Indian Institute of Technology, Gandhinagar
94.	Sardar Vallabhbhai National accounts of Technology, Surat
95.	Central University of Gujarat, Gandhinagar
96.	Khadi Village and Industries Commission, Delhi
97.	National Institute of Fashion Technology, Head Office New Delhi
98.	Textile Committee, Mumbai
99.	Paradip Port Trust
100.	Kolkata Port Trust, Kolkata
101.	Export Inspection Agency, Kolkata
102.	Delhi Development Authority, Delhi
103.	Insurance Regulatory Development Authority of India, Hyderabad

APPENDIX - IX

(Referred to in paragraph 1.6 (d))

List of autonomous bodies which did not make investment of provident fund balances as per the pattern of investment prescribed by the Ministry of Finance

Sl. No.	Name of Autonomous Body
1.	Indian Council for Cultural Relations, New Delhi
2.	Council for Advancement of People's Action and Rural Technology, New Delhi
3.	Central Wakf Council New Delhi
4.	Deen Dayal Upadhyay Institute for Physically Handicapped New Delhi
5.	Rehabilitation Council of India (RCI) New Delhi
6.	Indian Nursing Council, New Delhi
7.	Central Council of India, New Delhi
8.	Medical Council of India, New Delhi
9.	Press Council of India, New Delhi
10.	Center for Cultural Resources and Training, New Delhi
11.	Indira Gandhi National Center for the Arts, New Delhi
12.	Lalit Kala Akademi, New Delhi
13.	Sangeet Natak Akademi, New Delhi
14.	National School of Drama, New Delhi
15.	Gandhi Smriti and Darshan Samiti, Delhi
16.	Nehru Memorial Museum and Library, New Delhi
17.	Sahitya Akademi, New Delhi
18.	Central Adoption Resources Agency, New Delhi
19.	Indira Gandhi National Open University, New Delhi
20.	Veterinary Council of India, New Delhi
21.	Indian Institute of Technology, New Delhi
22.	National Bal Bhavan, New Delhi

23.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
24.	Rashtriya Sanskrit Sansthan, New Delhi
25.	Rajiv Gandhi IIM, Shilong
26.	Dr. Harisingh Gour Vishwavidalaya, Sagar, Madhya Pradesh
27.	National Institute of Technology, Raipur
28.	Salar Jung Museum, Hyderabad
29.	National Council of Rural Institutes, Hyderabad
30.	Indian Institute of Technology, Hyderabad
31.	Board of Practical Training, Kolkata
32.	Chittaranjan National Cancer Institute, Kolkata
33.	Indian Institute of Management, Kolkata
34.	Indian Museum, Kolkata
35.	National Institute of Technical Teachers Training and Research, Kolkata
36.	National Institute of Technology, Durgapur
37.	National Institute of Technology, Silchar, Assam
38.	Raja Rammohun Roy Library Foundation, Kolkata
39.	Victoria Memorial Hall, Kolkata
40.	Kendirya Hindi Shiksha Mandal, Agra
41.	Rajiv Gandhi University (RGU), Doimukh, Papumpare District, Arunachal Pradesh
42.	National Institute of Technology (NIT), Yupia, Papumpare District, Arunachal Pradesh
43.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Papumpare District, Arunachal Pradesh
44.	Central Institute for Himalayan Culture & Studies (CIHCS), Dahung, West Kameng District, Arunachal Pradesh
45.	National Institute of Technology, Aizawl, Mizoram
46.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
47.	Indian Institute of Advanced Study, Shimla

48.	National Institute of Technology, Hamirpur
49.	Sant Longowal Institute of Engineering & Technology, Longowal
50.	National Institute of Technology, Kurukshetra
51.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
52.	Central Institute of Buddhist Studies, Leh
53.	National Institute of Technology, Sri Nagar
54.	Post Graduate Institute of Medical Education and Research, Chandigarh
55.	National Institute of Technical Teachers' Training and Research, Chandigarh
56.	Nava Nalanda Maha Vihara Bihar
57.	Central University of Bihar, Patna
58.	National Institute of Technology, Patna
59.	Khuda Bakash Oriental Public Library, Patna
60.	Indian Institute of Technology IT, Patna
61.	Central University of Jharkhand, Brambe, Ranchi
62.	Indian School of Mines, Dhanbad
63.	National Institute of Technology, Jamshedpur
64.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
65.	Indian Institute of Technology, Gandhinagar
66.	Central University of Gujarat, Gandhinagar
67.	Tariff Authority for Major Ports, Mumbai
68.	Khadi Village and Industries Commission, Delhi

APPENDIX - X

(Referred to in paragraph 1.6 (e))

List of autonomous bodies which are accounting for the grants on realisation/cash basis

Sl. No.	Name of Autonomous Body
1.	All India Institute of Medical Sciences, New Delhi
2.	National board of Examination, New Delhi
3.	National Legal Services Authority, New Delhi
4.	Central Adoption Resources Agency, New Delhi
5.	National Commission for Protection of Child Right, New Delhi
6.	National Commission for Women, New Delhi
7.	National Dope Testing Laboratory, New Delhi
8.	Warehousing Development and Regulatory Authority, New Delhi
9.	National School of Drama, New Delhi
10.	Sangeet Natak Akademi, New Delhi
11.	Gandhi Smriti and Darshan Samiti, New Delhi
12.	Lalit Kala Akademi, New Delhi
13.	Sahitya Akademi, New Delhi
14.	Delhi Public Library, New Delhi
15.	Nehru Memorial Museum and Library, New Delhi
16.	Indian Council of Social Science Research, New Delhi
17.	Indira Gandhi National Open University, New Delhi
18.	National Book Trust, New Delhi
19.	National Commission for Minority Educational Institutions, New Delhi
20.	Rashtriya Sanskrit Sansthan, New Delhi
21.	National Co-Operative Development Corporation, New Dexlhi
22.	Jamia Milia Islamia, New Delhi
23.	National University of Educational Planning and Administration, New Delhi

24.	School of Planning &Architecture, New Delhi
25.	Indian Institute of Technology, New Delhi
26.	Indian Council of Philosophical Research, New Delhi
27.	National Bal Bhavan, New Delhi
28.	All India Council for Technical Education, New Delhi
29.	University of Delhi, New Delhi
30.	Jawaharlal Nehru University, New Delhi
31.	Employees Provident Fund Organisation, New Delhi
32.	Indian Council of Historical Research, New Delhi
33.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
34.	North Eastern Hill University, Shillong
35.	Maharshi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain
36.	Lakshmi Bai National Institute of Physical Education, Gwalior
37.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
38.	National Judicial Academy, Bhopal
39.	National Institute of Plant Health Management, Hyderabad
40.	National Institute of Technology, Warangal
41.	The English and Foreign Languages University, Hyderabad
42.	Rashtriya Sanskrit Vidyapeetha, Tirupati
43.	National Institute of Rural Development & Panchayati Raj, Hyderabad
44.	Indian Institute of Technology, Hyderabad
45.	School of Planning and Architecture, Vijayawada
46.	Salar Jung Museum, Hyderabad
47.	National Institute of Agricultural Extension and Management (MANAGE), Hyderabad
48.	Indian Institute of Technology Bhubaneswar
49.	Swami Vivekananda National Institute of Rehabilitation Training and Research, Cuttack
50.	All India Institute of Medical Sciences, Bhubaneswar
51.	National Institute of Technology, Rourkela

52.	Central Institute of Technology, Kokrajhar
53.	Aligarh Muslim University, Aligarh
54.	Indian Institute of Technology, BHU, Varanasi
55.	Kendirya Hindi ShikshaMandal, Agra
56.	National Institute of Visually Handicapped, Dehradun
57.	Central University of Tibetan Studies, Sarnath, Varanasi
58.	Allahabad Museum Society, Allahabad
59.	Hemwati Nandan Bahuguna Garhwal University Srinagar-Garhwal, Uttarakhand
60.	Tea Board, Kolkata
61.	National Institute of Pharmaceutical Education and Research, Kolkata
62.	Export Inspection Agency, Kolkata
63.	Mizoram University, Aizawl, Mizoram
64.	National Institute of Technology, Aizawl, Mizoram
65.	North East Zone Cultural Centre, Dimapur, Nagaland
66.	National Institute of Siddha, Chennai
67.	National Institute of Technical Teachers Training and Research, Chennai
68.	Central University of Kerala, Kasargode
69.	Indian Institute of Management, Kozhikode
70.	Central University of Punjab, Bathinda
71.	Central University of Himachal Pradesh, Dharamshala
72.	National Institute of Technology, Hamirpur
73.	North Zone Cultural Centre, Patiala
74.	National Horticulture Board, Gurgaon
75.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
76.	Central Institute of Buddhist Studies, Leh
77.	National Institute of Technology, Kurukshetra
78.	Central University of Kashmir, Srinagar

79.	National Institute of Technology, Srinagar
80.	Nava Nalanda Mahavihar, Bihar
81.	Central University of Bihar, Patna
82.	National Institute of Technology, Patna
83.	Khuda Bakash Oriental Public Library, Patna
84.	Indian Institute of Technology, Patna
85.	Indian Institute of Technology, Gandhinagar
86.	Tariff Authority for Major Ports, Mumbai
87.	Khadi Village and Industries Commission, Delhi
88.	Central Electricity Regulatory Commission, New Delhi
89.	Tobacco Board, Guntur
90.	Tea Board, Kolkata
91.	National Institute of Pharmaceutical Education and Research, Kolkata
92.	Export Inspection Agency, Kolkata
93.	Rajiv Gandhi Institute of Petroleum Technology, Rae Bareli
94.	Petroleum and Natural Gas Regulatory Board, New Delhi

APPENDIX - XI

(Referred to in paragraph 1.6 (f))

List of autonomous bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation

Sl. No.	Name of Autonomous Body
1.	Rehabilitation Council of India (RCI), New Delhi
2.	Council for Advancement of People's Action and Rural Technology, New Delhi
3.	Central Council for Research in Yoga and Naturopathy, New Delhi
4.	Central Council for Research in Homeopathy, New Delhi
5.	National Board of Examination, New Delhi
6.	Sahitya Akademi, New Delhi
7.	National School of Drama, New Delhi
8.	Sangeet Natak Akademi, New Delhi
9.	Gandhi Smriti and Darshan Samiti, New Delhi
10.	Lalit Kala Akademi, New Delhi
11.	Delhi Public Library, New Delhi
12.	Center for Cultural Resources and Training, New Delhi
13.	Nehru Memorial Museum and Library, New Delhi
14.	Indian Council of Social Science Research, New Delhi
15.	National Bal Bhavan, New Delhi
16.	National Council for Educational Research and Training, New Delhi
17.	Kendriya Vidyalaya Sangathan, New Delhi
18.	Indian Council of Historical Research, New Delhi
19.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
20.	Rajiv Gandhi Indian Institute of Management, Shilong

21.	Maulana Azad National Institute of Technology, Bhopal
22.	All India Institute of Medical Sciences, Bhopal
23.	Guru Ghasidas Vishwavidyalaya, Bilaspur
24.	Indira Gandhi National Tribal University, Amarkantak
25.	National Judicial Academy, Bhopal
26.	School of Planning and Architecture, Bhopal
27.	Indian Institute of Management, Raipur
28.	National Institute of Rural Development, Hyderabad
29.	Indian Institute of Technology, Hyderabad
30.	Central University, Koraput
31.	All India Institute of Medical Sciences, Bhubaneswar
32.	National Institute of Technology, Rourkela
33.	Assam University, Silchar
34.	Board of Practical Training, Kolkata
35.	Central Institute of Technology, Kokrajhar
36.	Chittaranjan National Cancer Institute, Kolkata
37.	Indian Institute of Technology, Guwahati
38.	Indian Museum, Kolkata
39.	National Council of Science Museum, Kolkata
40.	National Institute of Homoeopathy, Kolkata
41.	National Institute of Technology, Durgapur
42.	National Institute of Technology, Silchar
43.	The Asiatic Society, Kolkata
44.	Victoria Memorial Hall, Kolkata
45.	Visva Bharati, Santiniketan
46.	Banaras Hindu University, Varanasi

47.	Board Of Apprentice Training, Kanpur
48.	Central University of Tibetan Studies, Sarnath
49.	Allahabad Museum Society, Allahabad
50.	North Central Zone Cultural Center, Allahabad
51.	All India Institute of Medical Sciences, Rishikesh
52.	Babasaheb Bhimrao Ambedkar University, Lucknow
53.	Paradip Port Trust
54.	Kolkata Port Trust
55.	Calcutta Dock Labour Board
56.	Coal Mine Provident Fund Organisation
57.	Export Inspection Agency,Kolkata
58.	National Institute of Technology, Aizawl, Mizoram
59.	North East Zone Cultural Centre, Dimapur, Nagaland
60.	Auroville Foundation, Puducherry
61.	Jawaharlal Institute of Post Graduate Medical Education and Research, Puducherry
62.	Coastal Aqua Culture Authority, Chennai
63.	Board of Apprenticeship Training, Chennai
64.	National Institute of Technical Teachers Training and Research, Chennai
65.	National Institute of Siddha, Chennai
66.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
67.	Indian Institute of Management, Trichy
68.	South Zone Cultural Centre, Thanjavur
69.	Central Council for Research in Siddha, Chennai
70.	National Institute of Technology, Trichy
71.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur

72.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
73.	Coconut Development Board, Kochi
74.	National Institute of Technology, Kozhikode
75.	National Institute of Management, Kozhikode
76.	Visveswaraya National Institute of Technology, Nagpur
77.	National Institute of Training in Industrial Engineering, (NITE), Mumbai
78.	Indian Institute of Science Education and Research, Pune
79.	Indian Institute of Technology, Mumbai
80.	Ali Yavar Jung National Institute of Hearing Handicapped
81.	National Institute of Technology, Goa
82.	Board of Apprenticeship Training (WR), Mumbai
83.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalay, Wardha
84.	Central University of Punjab, Bathinda
85.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
86.	Indian Institute of Science Education and Research, Mohali
87.	Indian Institute of Technology, Ropar
88.	Indian Institute of Advanced Study, Shimla
89.	Central University of Himachal Pradesh, Dharamshala
90.	National Institute of Technology, Hamirpur
91.	National Institute of Technology, Mandi
92.	Sant Longowal Institute of Engineering & Technology, Longowal
93.	Indian Institute of Management, Rohtak
94.	National Institute of Technology, Kurukshetra
95.	National Horticulture Board, Gurgaon
96.	National Oilseeds & Vegetable Oils Development Board, Gurgaon

97.	Central University of Jammu, Jammu
98.	Central Institute of Buddhist Studies, Leh
99.	National Institute of Technology, Sri Nagar
100.	Post Graduate Institute of Medical Education and Research, Chandigarh
101.	National Institute of Technical Teachers' Training and Research, Chandigarh
102.	State Legal Services Authority, Chandigarh
103.	National Institute of Ayurveda, Jaipur
104.	Nava Nalanda MahaVihara Bihar
105.	Central University of Bihar, Patna
106.	Khuda Bakash Oriental Public Library, Patna
107.	Indian Institute of Technology, Patna
108.	Indian School of Mines, Dhanbad
109.	National Institute of Technology, Jamshedpur
110.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
111.	Central University of Gujarat, Gandhinagar
112.	Sardar Vallabhbhai National Institute of Technology, Surat
113.	Kandla Port Trust (For Leave Encashment)
114.	Khadi Village and Industries Commission, Mumbai
115.	Export Inspection Agency, Mumbai
116.	Agricultural and Processed Food Products Export Development Authority, New Delhi
117.	Rajiv Gandhi Institute of Petroleum Technology, Rae Bareli
118.	Petroleum and Natural Gas Regulatory Board, New Delhi
119.	National Power Training Institute, Delhi
120.	Tobacco Board Guntur
121.	Paradip Port Trust

122.	Kolkata Port Trust
123.	Calcutta Dock Labour Board
124.	Coal Mine Provident Fund Organisation
125.	Export Inspection Agency, Kolkata
126.	Delhi Development Authority
127.	Chennai Port Trust
128.	Cochin Port Trust, Cochin
129.	VO Chidambaranar Port Trust Tuticorn
130.	Rubber Board Kottyam
131.	Spices Board, Kochi
132.	Coir Board Kochi
133.	National Institute of Pharmaceutical Education and Research, Mohali
134.	Textile Committee, Mumbai
135.	National Institute of Fashion Technology, New Delhi

APPENDIX - XII

(Referred to in paragraph 1.6 (g))

List of autonomous bodies which had not provided depreciation on fixed assets

Sl. No.	Name of Autonomous Body
1.	Dental Council of India, New Delhi
2.	Central Council for Research in Ayurvedic Science, New Delhi
3.	Indira Gandhi National Open University, New Delhi
4.	National Commission for Minority Educational Institutions, New Delhi
5.	University Grants Commission, New Delhi
6.	Rashtriya Sanskrit Santhan, New Delhi
7.	Employees Provident Fund Organisation, New Delhi
8.	National Bal Bhavan, New Delhi
9.	Indian Council of Historical Research, New Delhi
10.	Central Institute of Technology, Kokrajhar
11.	Chittaranjan National Cancer Institute, Kolkata
12.	Indian Institute of Science Education and Research, Kolkata
13.	Indian Museum, Kolkata
14.	Visva Bharati, Santiniketan,
15.	Allahabad Museum Society, Allahabad
16.	Aligarh Muslim University, Aligarh
17.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
18.	Indian Institute of Advanced Study, Shimla
19.	Sant Longowal Institute of Engineering & Technology, Longowal
20.	Post Graduate Institute of Medical Education and Research, Chandigarh
21.	National Institute of Technology, Jamshedpur
22.	Mormugao Port Trust, Goa
23.	Khadi Village and Industries Commission, New Delhi

APPENDIX - XIII

(Referred to in paragraph 1.6 (h))

List of autonomous bodies that revised their accounts as a result of Audit

Sl. No.	Name of Autonomous Body
1.	Indian Council of World Affairs, New Delhi
2.	National Commission for Backward Classes, New Delhi
3.	Jawaharlal Nehru University, New Delhi
4.	National Commission for Minority Educational Institutions, New Delhi
5.	Lakshmibai National Institute of Physical Education, Gwalior
6.	Rajiv Gandhi University (RGU), Doimukh, Papumpare District, Arunachal Pradesh
7.	Indian institute of Management, Bangalore
8.	Indian Institute of Sciences, Bangalore
9.	National Institute of Unani Medicines, Bangalore
10.	National Institute of Mental Health and Neuro Sciences, Bangalore
11.	National Institute of Technology, Surathkal, Mangalore
12.	Central University Bihar, Gulbarga
13.	Indian Institute of Technology, Chennai
14.	Coastal Aqua Culture Authority, Chennai
15.	Kalakshetra Foundation, Chennai
16.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
17.	Board of Apprenticeship Training, Chennai
18.	National Institute of Technical Teachers Training and Research, Chennai
19.	National Institute of Siddha, Chennai
20.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
21.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
22.	Pondicherry University, Puducherrry

23.	National Institute of Technology, Karaikal
24.	Central Council for Research in Siddha, Chennai
25.	State Legal Services Authority, Chandigarh
26.	District Legal Services Authority, Chandigarh
27.	All India Institute of Medical Sciences, Jodhpur
28.	Stressed Assets Stabilisation Fund Mumbai
29.	Visakhapatnam Port Trust, Visakhapatnam
30.	General Fund Coffee Board Bangalore
31.	Delhi Development Authority, New Delhi

APPENDIX - XIV

Referred to in Paragraph No. 18.1

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2014 as on December 2014

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
1.	Agriculture	1997	-	-	-	1	-	1	1	-	1
		2012	-	-	-	1	-	1	1	-	1
2.	Civil Aviation	2009	2	1	1	-	-	-	2	1	1
3.	Consumer Affairs, Food and Public Distribution	2011	-	-	-	1	-	1	1	-	1
		2013	1	1	-	-	-	-	1	1	-
4.	Commerce and Industry	2012	1	-	1	-	-	-	1	-	1
5.	Culture	1998	-	-	-	1	-	1	1	-	1
		2001	-	-	-	2	-	2	2	-	2
		2004	1	-	1	-	-	-	1	-	1
		2011	-	-	-	1	-	1	1	-	1
		2012	-	-	-	2	-	2	2	-	2
		2013	2	2	-	2	2	-	4	4	-
6.	Personnel Public and Grievances & Pension	2011	1	-	1	-	-	-	1	-	1
		2013	1	1	-	-	-	-	1	1	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
7.	Planning Commissioin	2013	2	2	-	-	-	-	2	2	-
8.	External Affairs	2009	1	-	1	-	-	-	1	-	1
		2011	1	-	1	-	-	-	1	-	1
		2012	1	-	1	1	-	1	2	-	2
		2013	7	6	1	-	-	-	7	6	1
9.	Finance	2010	2	-	2	-	-	-	2	-	2
10.	Food Processing Industry	2013	3	3	-	-	-	-	3	3	-
11.	Health and Family Welfare	1999	-	-	-	1	-	1	1	-	1
		2000	1	-	1	-	-	-	1	-	1
		2003	-	-	-	1	-	1	1	-	1
		2006	-	-	-	1	-	1	1	-	1
		2007	1	-	1	-	-	-	1	-	1
		2008	1	-	1	1	-	1	2	-	2
		2009	2	-	2	1	-	1	3	-	3
		2010	3	-	3	-	-	-	3	-	3
		2011	-	-	-	2	-	2	2	-	2
		2012	4	1	3	1	-	1	5	1	4
		2013	2	2	-	2	2	-	4	4	-
12.	Home Affairs	2010	1	-	1	2	-	2	1	-	1
		2012	2	1	1	-	-	-	2	1	1
		2013	2	2	-	-	-	-	2	2	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
13.	Home Affairs (Union Territories)	2012	11	7	4	-	-	-	11	7	4
		2013	5	5	-	-	-	-	5	5	-
14.	Human Resource Development	2001	-	-	-	1	-	1	1	-	1
		2002	-	-	-	1	-	1	1	-	1
		2004	-	-	-	1	-	1	1	-	1
		2006	-	-	-	1	-	1	1	-	1
		2007	-	-	-	2	1	1	2	1	1
		2008	-	-	-	1	1	-	1	1	-
		2009	-	-	-	2	-	2	2	-	2
		2010	-	-	-	4	1	3	4	1	3
		2011	-	-	-	2	-	2	2	-	2
		2012	2	1	1	4	2	2	6	3	3
		2013	2	2	-	6	6	-	8	8	-
15.	Information and Broadcasting	2000	1	-	1	-	-	-	1	-	1
		2010	-	-	-	1	-	1	1	-	1
		2011	1	-	1	-	-	-	1	-	1
		2012	-	-	-	1	-	1	1	-	1
		2013	1	1	-	-	-	-	1	1	-
16.	Labour & Employment	2009	-	-	-	1	-	1	1	-	1
		2010	-	-	-	1	-	1	1	-	1
		2012	-	-	-	1	1	-	1	1	-
		2013	-	-	-	1	1	-	1	1	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
17.	Law and Justice	2003	1	-	1	-	-	-	1	-	1
18.	Mines	2012	1	-	1	-	-	-	1	-	1
19.	Overseas Indian Affairs	2012	1	1	-	-	-	-	1	1	-
20.	Rural Development	2002	1	-	1	-	-	-	1	-	1
		2010	1	-	1	-	-	-	1	-	1
		2012	1	1	-	-	-	-	1	1	-
		2013	1	1	-	-	-	-	1	1	-
21.	Social Justice and Empowerment	1996	1	-	1	-	-	-	1	-	1
		2003	1	-	1	-	-	-	1	-	1
		2006	1	-	1	-	-	-	1	-	1
		2010	-	-	-	1	-	1	1	-	1
22.	Tribal Affairs	2006	1	1	-	-	-	-	1	1	-
23.	Woman and Child Development	2003	1	-	1	-	-	-	1	-	1
		2011	2	1	1	-	-	-	2	1	1
		2012	1	-	1	-	-	-	1	-	1
24.	Youth Affairs & Sports	2010	-	-	-	1	-	1	1	-	1
		2011	1	1	-	1	-	1	2	1	1
		2012	1	-	1	-	-	-	1	-	1
		2013	-	-	-	1	1	-	1	1	-
	Total		85	44	41	59	18	41	144	62	82

APPENDIX - XV

(Referred to in Paragraph No. 18.2)

Response of the Ministries/Departments to draft paragraphs

Sl. No.	Ministry/ Department	Total No. of Paragraphs	No. and reference to Paragraphs of the Audit Report to which reply not received
1.	Commerce and Industries	3	2(2.2,2.3)
2.	Consumer Affairs, Food and Public Distribution	4	-
3.	Culture	2	1(4.1)
4.	External Affairs	3	-
5.	Finance	2	1(6.1)
6.	Health and Family Welfare	6	4(7.1,7.4,7.5,7.6)
7.	Home Affairs	5	-
8.	Human Resource Development	6	6(9.1,9.2,9.3,9.4,9.5,9.6)
9.	Information and Broadcasting	2	1(10.2)
10.	Labour and Employment	1	1(11.1)
11.	Minority Affairs	1	-
12.	Shipping	1	1(12.1)
13.	Skill Development, Entrepreneurship, Youth Affairs and Sports	2	2(13.1, 13.2)
14.	Statistics and Programme Implementation	2	2(14.1,14.2)
15.	Tourism	1	-
16.	Tribal Affairs	1	-
Total		**42**	**21**