

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, Thiruvapur	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 Autism 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 31 st 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 31 st 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	2008-09	4	7.94
	2009-10	2	7.12
i) Department Of Personnel Training	2010-11	1	1.50
	2011-12	0	0.00
	2012-13	20	54.80
	Total	27	71.36
Consumer Affair	1996-97	8	3.24
(i) Department of Consumer Affairs	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 31 st 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	1987-88	19	10.44
i) Department of Youth Affairs	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 31 st 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 31 st 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 31 st 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 31 st 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 31 st 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 31 st 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 31 st 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 31 st 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
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 31 st 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 31 st 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 31 st 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 Gol 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 ₹ 0.10 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:

		<i>(₹ in lakh)</i>
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 (₹ 55.31 crore) and nodal banks (₹ 22.56 crore). Further, the Commission does not have details of imprest balances amounting to ₹ 36.18 crore. 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 ₹ 68.05 crore 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, Thiruvananthapuram
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 Insitute 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.	Kendriya 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.	Kendriya 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 Kottayam
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, Puducherry

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
6.	Personnel Public and Grievances & Pension	2013	2	2	-	2	2	4	4	-	
		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 Commission	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
		2010	2	-	2	-	-	2	-	-	2
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
		2000	1	-	1	-	-	1	-	-	1
		2003	-	-	-	1	-	1	-	-	1
		2006	-	-	-	1	-	1	-	-	1
		2007	1	-	1	-	-	1	-	-	1
		2008	1	-	1	1	-	2	-	-	2
		2009	2	-	2	1	-	3	-	-	3
		2010	3	-	3	-	-	3	-	-	3
		2011	-	-	-	2	-	2	-	-	2
		2012	4	1	3	1	-	5	1	-	4
		2013	2	2	-	2	2	4	4	-	-
		2010	1	-	1	2	-	3	-	-	3
		2012	2	1	1	-	-	3	1	-	2
2013	2	2	-	-	-	4	2	-	-		
12.	Home Affairs	2010	1	-	1	2	-	3	-	3	
		2012	2	1	1	-	-	3	1	1	
		2013	2	2	-	-	-	4	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	
		2002	-	-	-	1	-	1	-	1	
		2004	-	-	-	1	-	1	-	1	
		2006	-	-	-	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	-
		2000	1	-	1	-	-	-	1	-	1
		2010	-	-	-	1	-	1	1	-	1
15.	Information and Broadcasting	2011	1	-	1	-	-	1	-	1	
		2012	-	-	-	1	-	1	-	1	
		2013	1	1	-	-	-	1	1	-	-
16.	Labour & Employment	2009	-	-	-	1	-	1	-	1	
		2010	-	-	-	1	-	1	-	1	
		2012	-	-	-	1	1	-	1	1	-
		2013	-	-	-	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	-	1	
18.	Mines	2012	1	-	1	-	-	1	-	-	1	-	1	
19.	Overseas Indian Affairs	2012	1	1	-	-	-	-	-	-	1	-	-	
20.	Rural Development	2002	1	-	1	-	-	1	-	-	1	-	1	
		2010	1	-	1	-	-	1	-	-	1	-	1	
		2012	1	1	-	-	-	1	-	-	1	-	-	
		2013	1	1	-	-	-	1	-	-	1	-	-	
21.	Social Justice and Empowerment	1996	1	-	1	-	-	1	-	-	1	-	1	
		2003	1	-	1	-	-	1	-	-	1	-	1	
		2006	1	-	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	-	1	
		2011	2	1	1	-	-	2	-	-	2	-	1	
		2012	1	-	1	-	-	1	-	-	1	-	1	
		2010	-	-	-	1	-	1	-	-	1	-	1	
24.	Youth Affairs & Sports	2011	1	1	-	1	-	1	-	1	-	2	-	1
		2012	1	-	1	-	-	1	-	-	1	-	1	
		2013	-	-	-	1	-	1	-	-	1	-	-	
		2010	-	-	-	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