

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.	Indian Museum, Kolkata	30.10.2014	3
2.	North-Central Zone Cultural Centre, Allahabad	8.10.2014	3
3.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	07.10.2014	3
4.	Haj Committee of India, Mumbai	23.12.2014	5
5.	Nalanda University	20.10.2014	3
6.	JIPMER, Puducherry	21.10.2014	3
7.	All India Institute of Medical Science, Bhopal	16.12.2014	5
8.	All India Institute of Medical Science, Raipur	10.12.2014	5
9.	All India Institute of Medical Sciences, Patna	25.12.2014	5
10.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior.	10.12.2014	5
11.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar.	23.12.2014	5
12.	Indian Council of Historical Research, New Delhi	8.12.2014	5
13.	National Institute of Technology, Tiruchirapalli	27.10.2014	3
14.	National Institute of Technology, Puducherry, Karaikal	7.10.2014	3
15.	National Council for Educational Research & Training, New Delhi	28.10.14	3
16.	Prasar Bharati, New Delhi	10.10.2014	3
17.	Central Board of Workers Education, Nagpur	10.11.2014	4
18.	District Legal Services Authority,	24.11.2014	4

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
	Chandigarh		
19.	National Commission for Backward Classes, New Delhi.	10.10.2014	3
20.	South Cental Zone Cultural Centre, Nagpur	19.12.2014	5
21.	National Institute of Technology, Kozhikode (Calicut)	13.1.2015	6
22.	National Institute of Technology, Sikkim	16.1.2015	6
23.	Andaman & Nicobar Islands Building and other construction workers Welfare Board	16.2.2015	7
24.	Dargah Khawaja Saheb, Ajmer	20.5.2015	10

APPENDIX - II

(Referred to in paragraph 1.4)

**List of Autonomous Bodies in respect of which audited accounts for the year 2013-14
had not been presented before the Parliament as on 31 December 2015**

Sl. No.	Name of Autonomous Body (Ministry wise)
	Ministry of Chemical & Fertiliser
1.	National Institute of Pharmaceutical Education and Research, Hajipur
2.	National Institute of Pharmaceutical Education and Research, Raebareli
	Ministry of Commerce & Industry
3.	Export Inspection Agency , Chennai
4.	Export Inspection Agency, Cochin
5.	Export Inspection Agency, Delhi
6.	Export Inspection Agency, Kolkata
7.	Export Inspection Agency, Mumbai.
8.	Export Inspection Council, Delhi
	Ministry of External Affairs
9.	Nalanda University
	Ministry of Health & Family Welfare
10.	North Eastern Institute of Folk Medicine, Pasighat
	Ministry of Human Resource Development
11.	Central Institute of Classical Tamil, Chennai
12.	Gandhighram Rural Institute, Gandhigram
13.	Indian Institute of Management , Dhanbad
14.	Indian Institute of Management , Ranchi
15.	National Council of Rural Institute, Hyderabad
16.	National Institute of Technology, Meghalaya
17.	National Institute of Technology, Mizoram
18.	National Institute of Technology, Nagaland
19.	National Institute of Technology, Sikkim
	Ministry of Law & Justice
20.	National Judicial Academy, Bhopal
	Ministry of Youth Affairs & Sports
21.	Nehru Yuva Kendra Sangathan, Delhi.

APPENDIX -III

(Referred to in paragraph 1.4)

Delay in presentation of audited accounts for the years 2013-14 by autonomous bodies to Parliament

S.No.	Name of Autonomous Bodies (Ministry wise)	Ministry/Dept.	Delay in months
1.	National Institute of Pharmaceutical Education and Research, Mohli	Chemical and Fertilizer	4
2.	Allahabad Museum Society, Allahabad	Culture	2
3.	National Tiger Conservation Authority	Environment & Forest	4
4.	Animal Welfare Board of India, Chennai		4
5.	Central Zoo Authority, New Delhi		2
6.	All India Institute of Medical Science, Bhubneshwar	Health & Family Welfare	7
7.	Chittaranjan National Cancer Institute, Kolkata		2
8.	Dental Council of India, New Delhi.		4
9.	Centre for Studies in Civilisation	HRD/ Higher Education	7
10.	Central University of Tamil Nadu		3
11.	Indian Council of Philosophical Research, New Delhi.		7
12.	Indian Institute of Management, Bangalore		4
13.	Indian Institute of Management, Indore		4
14.	Indian Institute of Management, Tiruchirapalli		7
15.	Indian Institute of Management, Udaipur		4
16.	Indian Institute of Science Education & Research, Mohali		3
17.	Indian Institute of Science, Bangalore		4
18.	Indian Institute of Technology, Bhubneshwar		3
19.	Indian Institute of Technology, Guwahati.		3
20.	Indian Institute of Technology, Hyderabad		2
21.	Indian Institute of Technology, Indore		2
22.	Indian Institute of Technology, Rajasthan		2
23.	Maulana Azad National Institute of Technology, Bhopal		2
24.	National Commission for Minority Educational Institutions Delhi		4

S.No.	Name of Autonomous Bodies (Ministry wise)	Ministry/Dept.	Delay in months
25.	National Council for Promotion of Sindhi Language, Delhi		4
26.	National Institute of Technical Teachers Training & Research, Kolkata		3
27.	National Institute of Technical Teachers Training & Research, Bhopal		3
28.	National Institute of Technology, Arunachal Pradesh		3
29.	National Institute of Technology, Rourkela		3
30.	National Institute of Technology, Arunachal Pradesh		3
31.	North Eastern Regional Institute of Science and Technology, Itanagar		4
32.	Rajiv Gandhi Indian Institute of Management, Shillong		7
33.	Sardar Vallabhbhai National Institute of Technology, Surat		2
34.	National Institute of Open Schooling, Noida.	HRD/ School Education & Literacy	4
35.	Securities Exchange Board of India	Finance/ Economics Affairs	7
36.	National Institute for Mentally Handicapped, Hyderabad	Social Justice & Empowerment	3
37.	Rehabilitation Council of India, New Delhi.	Social Justice & Empowerment	3
38.	Swami Vivekananda National Institute of Rehabilitation Training & Research, Cuttak	Social Justice & Empowerment	3

APPENDIX-IV

(Referred to in paragraph 1.5)

Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2014)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31 st March 2015	
		Number	Amount
Agriculture and Farmers Welfare (Agriculture and cooperation and Department of Animal Husbandry, Dairying and Fisheries)	1992-08	76	1343.00
	2008-13	2374	942338.00
	2013-14	1782	964927.00
	Total	4232	1908608.00
Personnel, Public Grievances and Pensions (Personnel and Training)	2006-08	1	0.05
	2008-13	22	49.47
	2013-14	12	116.91
	Total	35	166.43
Pension & Pensioner's Welfare	2013-14	2	1.50
	Total	2	1.50
Women & Child Development	1986-08	4131	23619.13
	2008-13	420	6862.16
	2013-14	121	3194.85
	Total	4672	33676.14
Minority Affairs	2007-08	9	41.38
	2008-13	58	5782.85
	2013-14	287	2420.69
	Total	354	8244.92
Social Justice & Empowerment	1987-08	8529	46441.90
	2008-13	1028	13519.56
	2013-14	870	8160.49
	Total	10427	68121.95

Ministry/Department	Period to which grants relate (upto March 2014)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31 st March 2015	
		Number	Amount
Public Enterprises	2012-13	9	36.07
	2013-14	21	245.93
	Total	30	282.00
Heavy Industry	2003-08	2	8020.00
	2008-13	12	80275.00
	2013-14		
	Total	14	88295.00
Chemicals and Petrochemicals	2009-13	11	47.22
	2013-14	10	1856.03
	Total	21	1903.25
Pharmaceuticals	2008-13	13	3864.70
	2013-14	20	616.66
	Total	33	4481.36
Food Processing Industries	1991-08	905	11634.32
	2008-13	903	19023.60
	2013-14	203	13856.20
	Total	2011	44514.12
HRD (Higher Education)	1977-08	1740	21591.08
	2008-13	490	11208.63
	2013-14	335	57521.16
	Total	2565	90320.87
School Education & Literacy	1982-08	1158	42717.47
	2008-13	420	903151.90
	2013-14	379	1238728.40
	Total	1957	2184597.77
Labour and Employment	1979-08	301	1332.27
	2008-13	222	5061.74
	2013-14	Information Not Received	Information Not Received
	Total	523	6394.01

Ministry/Department	Period to which grants relate (upto March 2014)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31 st March 2015	
		Number	Amount
Urban Development	1985-08	31	1406.35
	2008-13	73	14567.97
	2013-14	62	14652.25
	Total	166	30626.57
Housing & Urban Poverty Alleviation	1995-08	31	3784.41
	2008-13	257	42932.74
	2013-14	201	65286.41
	Total	489	112003.56
Mines	2013-14	2	9.15
	Total	2	9.15
Ministry of Textile	1978-08	810	3663.71
	2008-13	3084	149176.36
	2013-14	90	22376.08
	Total	3984	175216.15
Commerce	2002-08	29	1236.34
	2008-13	48	11017.67
	2013-14	8	1018.90
	Total	85	13272.91
Overseas Indian Affairs	2011-13	3	209.77
	2013-14	3	96.88
	Total	6	306.65
Fertilizers	2012-13	1	27.96
	2013-14	1	11.94
	Total	2	39.90
Drinking Water and Sanitation	2005-08	1	45.88
	2008-13	18	17021.73
	2013-14	6	9562.41
	Total	25	26630.02

Ministry/Department	Period to which grants relate (upto March 2014)	Utilisation Certificates outstanding in respect of grants released upto March 2013 which were due by 31 st March 2015	
		Number	Amount
Development of North Eastern Region	2002-08	478	157790.24
	2008-13	384	189552.75
	2013-14	67	36749.01
	Total	929	384092.00
Environment & Forests	1981-08	5495	24288.69
	2008-13	655	21861.94
	2013-14	Not received	Not received
	Total	6150	46150.63
Electronics and Information Technology	2002-08	36	3564.55
	2008-13	71	17635.81
	2013-14	63	12749.29
	Total	170	33949.65
Food and Public Distribution	2009-13	12	1818.36
	2013-14	2	255.00
	Total	14	2073.36
Micro, Small and Medium Enterprises	2006-08	2	2.20
	2008-13	150	1601.78
	2013-14	147	6630.05
	Total	299	8234.03
Corporate Affairs	2007-08	2	0.60
	2008-11	8	1.88
	2011-14	--	--
	Total	10	2.48
Shipping	2008-13	5	165.25
	2013-14	1	12.07
	Total	6	177.32
Industrial Policy & Promotion	2012-13	3	10588.00
	2013-14	21	41918.00
	Total	24	52506.00
Grand Total		39237	5324897.70

APPENDIX - V

(Referred to in paragraph 1.6)

Significant observations on the accounts of individual Central Autonomous Bodies

1. Malaviya National Institute of Technology (MNIT), Jaipur

i. Fixed Assets (Schedule 4) ₹ 29823.19 lakh

This does not include cost of EMC and Virtual Machine Software cloud solution equipments purchased in 2014-15 for which 100 *per cent* advance of ₹ 269.75 lakh was paid from plan grant. This equipments were installed and commissioned w.e.f. 01.10.2014 but the institute did not include the same in fixed assets. This resulted in understatement of Fixed Assets to the extent of ₹ 256.26 lakh, understatement of Deficit (depreciation) to the extent of ₹ 13.49 lakh and overstatement of Loans, Advances & Deposits by ₹ 269.75 lakh.

2. Indian Institute of Information Technology, Design & Manufacturing, Chennai

i. Tangible Assets – ₹ 32.55 Crore

Capital Work in Progress – ₹ 197.59 crore

2. Non capitalisation of administration block even after its completion and put to use on 09.12.2013 has resulted in understatement of Fixed Assets and overstatement of Capital Work in Progress to the extent of ₹ 14.89 Crore. Consequently, this has resulted in understatement of depreciation to the extent of ₹ 0.37 Crore.

3. South Zone Cultural Centre, Thanjavur

i. Fixed Assets – ₹ 2.83 crore

The value of 949 Nos. of paintings available in the Centre as per the valuation Committee Report amounting to ₹ 2.99 crore was not accounted in the Annual Accounts resulted in understatement of Fixed Assets to the above extent. Besides, specific disclosure regarding 242 paintings with zero value and non-inclusion of the value of sculptures and Terracota artefacts had not been made in the accounts.

3. Indian Institute of Science Education and Research, Thiruvananthapuram

i. Tangible Assets - ₹ 106.20 crore

Scientific and Laboratory Equipment – ₹ 85.50 crore

This included ₹ 29.61 crore being value of imported scientific and laboratory equipment which were purchased before March 2015 but installed after March 2015. This has resulted in overstatement of Tangible Assets by ₹ 29.61 crore with corresponding understatement of Capital work-in- progress. This has also resulted into overstatement of Expenditure by ₹ 2.37

crore due to provision of depreciation for these assets and understatement of Excess of Income over Expenditure as well as Tangible Assets by ₹ 2.37 crore.

4. Assam University, Silchar

i. Loans, Advances & Deposits: ₹ 32.60 crore

The above head had been overstated by ₹ 3.75 crore as advance of ₹ 3.10 crore paid to CPWD for construction of four civil works at Diphu Campus and advance of ₹ 0.65 crore paid for subscribing print journals had not been capitalised despite completion of the works by CPWD in between November 2008 and October 2009 and receipt of print journals by March 2015. This had also resulted in understatement of Fixed Assets by an equal amount.

Further, it had resulted in short provision of Depreciation of ₹ 0.44 crore as the above amounts were not capitalized and this had further resulted in overstatement of Excess of Income over Expenditure by same amount for the year 2014-15.

5. Indian Institute of Technology, Guwahati

i. Academic Expenses: ₹ 47.28 crore

The above amount has been overstated by ₹ 2.53 crore as capital expenditure on purchase of Research Journal was treated as revenue expenditure. This had resulted in overstatement of deficit with consequential understatement of Fixed Assets by ₹ 2.53 crore at the end of the year.

6. Indian Institute of Technology, Kharagpur

i. Fixed Assets: ₹ 1567.10 crore

Despite non- receipt of ownership on the assets, the assets created out of sponsored projects-SRIC (₹ 361.80 crore) excluding Land and Building worth ₹ 2.51 crore and Fixed Assets of Earmarked Fund had been merged with the assets of the Institute.

This had resulted in overstatement of Fixed Assets as well as Reserve and Surplus by ₹ 383.00 crore.

ii. Depreciation: ₹ 35.43 crore

The above amount had been understated by ₹ 48.07 crore due to the following

a) The Institute had adopted the new rates of depreciation and policy of providing depreciation on additions to the assets for the whole year as prescribed by MHRD on new Format of Accounts but depreciation amounting to ₹ 9.18 crore had not been provided for on various assets Capitalized after September 2014.

b) Depreciation had been short provided by ₹ 38.89 crore on the value of opening balances and additions (prior to September 2014) of Computers and Peripherals and e-Journals due to applying depreciation rate of 2 *per cent* and 4 *per cent* instead of 20 *per cent* and 40 *per cent* respectively.

These had also resulted in understatement of Excess of Expenditure over Income of the year by ₹ 48.07 crore.

7. Vishwa Bharati, Shantiniketan

i. Loans, Advances and Deposits: ₹ 224.62 crore

The above amount remained overstated by ₹ 138.42 crore as despite receipt of utilisation certification from CPWD towards works completed and taken over amounting to ₹ 112.47 crore and receipt of certification from CPWD towards utilisation of advance amounting to ₹ 25.95 crore, the amount of advances had not been adjusted and capitalised. This had also resulted in understatement of the value of Fixed Assets by ₹ 138.42 crore (Tangible Assets ₹ 112.47 crore and Works in Progress by ₹ 25.95 crore).

iii. Prior-Period Income: ₹ 9.36 lakh

The Visva Bharati created a liability of ₹ 14.91 crore in earlier years towards net salary payable to its employees. Out of said amount, ₹ 10.55 crore had already been discharged by debiting the salary head of revenue expenses account in 2013-14 instead of debiting Current Liabilities. The provision of ₹ 10.55 crore no longer required had not been written back.

This had resulted in understatement of Prior Period Income and overstatement of Current Liabilities by ₹ 10.55 crore consequently Excess of Income over Expenditure was also understated by ₹ 10.55 crore.

8. Post Graduate Institute of Medical Education and Research, Chandigarh

i. Earmarked/Endowment Funds

Patient Grant: ₹ 34.99 crore

i. Above includes ₹ 1.75 crore being amount received for package charges that should have been treated as income of the Institute. This has resulted in overstatement of Earmarked Fund (Patient Grant) by ₹ 1.75 crore as well as understatement of Income and Corpus/Capital Funds to the same extent.

9. Indian Institute of Science Education and Research, Mohali**i. Current Liabilities and Provisions****Provision for Gratuity: ₹ 0**

The Institute has not made provision for gratuity amounting to ₹ 1.91 crore as per actuarial valuation got done through LIC of India. This has resulted in understatement of Current Liabilities & Provisions, deficit and overstatement of Corpus Fund by ₹ 1.91 crore.

10. All India Institute of Medical Sciences, Bhopal**i. Fixed Assets: ₹ 22.37 crore**

This does not include ₹ 408.09 crore being cost of capital work in progress for which payment has been made directly by the Ministry of Health and Family Welfare. This resulted in understatement of Capital Works in Progress and Capital Fund to that extent

11. Kandla Port Trust**i. Capital Work-in-Progress – ₹ 420.49 crore**

Capital Work-in-Progress includes an amount of ₹ 43.15 crore on account of cost of 32 works completed and put to use before 31 March 2015 but not capitalized as Fixed Asset. This has resulted in overstatement of Capital Work-in-Progress and understatement of Fixed Assets by ₹ 43.15 crore. In the absence of useful life and depreciation rates to be charged, the impact on the profitability cannot be commented upon.

12. Mormugao Port Trust**i. Current Liabilities – ₹ 322.84 crore**

(i) Current Liabilities does not include:

- (a) ₹ 4.90 crore towards bills raised by Central Industrial Security Force towards interest on delayed payment on cost of deployment of CISF for the period March 2013 to March 2015; and
- (b) ₹ 54.67 lakh towards bills raised by South Western Railways in respect of engine hire charges for the month of February and March 2015.

This has resulted in understatement of Current Liabilities and losses by ₹ 5.45 crore.

ii. Finance and Miscellaneous Expenses

As per Accounting Standard 15 - (Employee Benefits) where the liability for retirement benefits is funded through creation of a trust, the cost incurred for the year should be

determined actuarially. Mormugao Port Trust has not provided liabilities for Pension Fund, Group Gratuity Fund and Leave Encashment Fund as per the Actuarial Valuation Report provided by the Life Insurance Corporation of India. This has resulted in understatement of Liabilities and losses by ₹ 1,047.78 crore.

13. Mumbai Port Trust

i. Current Assets, Loans and Advances

Cash Balance on Hand – ₹ 2.27 crore

Imprest cash as per details furnished by different imprest account holders is ₹ 0.58 crore against ₹ 2.27 crore depicted in the accounts. This has resulted in overstatement of Cash in Hand and understatement of loss by ₹ 1.69 crore.

ii. Finance and Miscellaneous Income

Interest earned on Earmarked Funds – ₹ 196.77 crore

Interest earned on earmarked funds includes ₹ 196.77 crore being the interest earned on earmarked funds. As per Common Framework for Financial Reporting for Major Ports, income accruing on investments which are earmarked against specific funds should be credited to the respective fund account and the expenditure relating to respective fund shall be debited to the respective fund account. As Mumbai Port Trust credited the interest earned on earmarked funds to Profit and Loss Account, the Earmarked Funds and deficit for the year are understated by ₹ 196.77 crore.

14. Khadi and Village Industries Commission (KVIC)

i Endowment Fund – ₹ 185.70 crore

Endowment Fund balances include ₹ 70.19 crore being the aggregate of imprest advances provided by the Commission over the years to its Unit Offices, State Directors, Institutions and nodal banks pending for adjustment for want of recoupment vouchers. Audit is unable to certify the accuracy and recoverability of the 'Endowment Fund' balances to the extent of these imprest advances of ₹ 70.19 crore.

Endowment Fund and 'Cash and Bank Balances' are understated to the extent of ₹ 435.18 crore being unspent balances with Field offices of KVIC as indicated in paragraph 5.1 Schedule 18 (B). Further, the scheme wise Utilisation Certificates being furnished to the Ministry do not depict these unspent balances available with KVIC field Offices as part of unspent balance available with KVIC.

Schedule of unspent balances (paragraph 5.1 of Schedule 18 - B), does not include ₹ 4.31 crore of unspent balances with 6 Zonal Offices, 17 Training Centres, 2 Divisional Offices and

10 Directorates at Central Office of KVIC resulting in further understatement of 'Endowment Fund' and Cash and Bank Balances by ₹ 4.31 crore.

15. Vizag Port Trust (VPT), Vishakhapatnam

i. Advances and Loans to Subsidiaries/Ports/Trusts: ₹ 13.40 crore

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 Government of India decision, the above expenditure would become part of VPT's equity in joint venture company to be formed. Thus, the expenditure should 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.

16. Rubber Board, Kottayam

i. Current Assets, Loans and Advances: ₹ 75.75 crore

This stands overstated by ₹ 18.29 crore due to non-provision of working capital loan and interest thereon; given to four companies, whose net worth has fully been eroded. Since the companies are having accumulated losses more than their net worth, the realisability of the loan and interest is doubtful. This has also resulted in understatement of Excess of Expenditure over Income by the same amount.

17. Spices Board, Kochi

i. Deficit carried to Corpus/ Capital Fund: ₹ 20.98 crore

This stands understated to the extent of ₹ 100.20 crore due to short provision of liability on account of pension and gratuity and leave encashment as per actuarial valuation, resulting in corresponding understatement of Liabilities.

18. Delhi Development Authority (DDA)

i. Contingency Reserved Fund : ₹ 904.09 crore

Interest Income from Contingency Reserve Fund investments is understated by ₹ 19.74 crore as DDA had considered accrued income of ₹ 1.43 crore instead of actual accrued income of ₹ 21.17 crore. This has resulted in understatement of 'Interest on Reserve Fund Investment' as well as closing balance of Contingency Reserved Fund to the extent of ₹ 19.74 crore.

ii. Current Liabilities & Provisions: ₹ 1734.51 crore

This included ₹ 16.20 crore for liability towards expenses for work done in respect of 212 EWS & 348 Cat-II houses scheme. However, no work was done by the Contractor till

31 March 2015. Therefore, no liability was required to be provided as on 31 March 2015. This has resulted in overstatement of expenses by ₹ 16.20 crore and understatement of Surplus for the current year to the same extent.

iii This included liability of ₹ 43.83 crore towards expenses for work done in respect of 13094 LIG & 2579 EWS Houses (Group-II) scheme at Narela. This liability had been created against 21st RA bill which was passed on 31 March 2015 for net payment ₹ 24.01 crore after adjusting an amount of ₹ 19.82 crore towards outstanding advance, interest on advance, statutory liabilities etc. This has resulted in overstatement of liability towards the contractor by ₹ 19.82 crore as well as overstatement of advances by ₹ 13.90 crore and understatement of statutory liabilities by ₹ 2.79 crore, security deposit payable by ₹ 2.19 crore, income from interest by ₹ 0.94 crore.

iv This does not include an amount of ₹ 54.98 crore (22nd RA bill ₹ 17.13 crore + 23rd RA bill ₹ 37.85 crore) towards liability for expenses for work done but not paid till 31 March 2015 in respect of construction of 11566 LIG & 2276 EWS Houses at Narela and Rohini (Group-I) scheme. This has resulted in understatement of Expenses by ₹ 54.98 crore, liability towards contractor by ₹ 35.55 crore, statutory liability towards Income Tax, labour cess, VAT by ₹ 4.24 crore, security deposit payable by ₹ 3.25 crore, income from interest by ₹ 2.53 crore and overstatement of contractor advances to the extent of ₹ 9.40 crore.

v. Income from General Investment: ₹ 443.04 crore

Income from General Investment does not include. ₹ 66.69 crore towards accrued interest in respect of FDs of ₹ 1345 crore made during the year 2014-2015 to be matured in 2015-2016. On these FDs, interest of ₹ 10.76 crore only has been booked against actual accrued interest of ₹ 77.45 crore. This has resulted in understatement of income by an amount of ₹ 66.69 crore as well as understatement of Surplus for the current year to the same extent.

vi. Establishment and Administration Expenses: ₹ 268.26 crore

'Establishment and Administration Expenses' does not include provision of ₹ 41.20 crore towards tuition fee (₹ 1.05 crore), electricity expenses (₹ 3.06 crore), contribution to NPS (₹ 0.53 crore), staff welfare expenses (₹ 6.56 crore) and contribution to Post-Retirement Medical Scheme (₹ 30.00 crore). This has resulted in understatement of Expenses as well as understatements of Current Liabilities by ₹ 41.20 crore and overstatement of Surplus to the same extent.

19. Banaras Hindu University, Varanasi**i General**

Although the University was gifted land and buildings amounting to ₹ 35.06 crore over the years outside the University campus, the value of these land and buildings was not included in the Balance-Sheet under head “Fixed Assets” in contravention of Para 3.2 of Significant Accounting Policies (Schedule 23).

20. University of Hyderabad**i. Fixed Assets: ₹ 337.7 crore**

Against total depreciation of ₹ 4.75 crore to be provided on closing value of fixed assets during the year, an amount of ₹ 3.65 crore was provided due to adoption of incorrect depreciation rates. The difference of ₹ 1.11 crore on account of short provision of depreciation resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 1.11 crore. Deficit was also understated by ₹ 1.11 crore.

21. National Institute of Technology, Warangal**i. Expenditure: ₹ 111.20 crore**

This includes expenditure of ₹ 3,58,35,177/- incurred towards eighteen (18) renovation/construction works and completed during the year, which was incorrectly treated as revenue expenditure under Repairs & Maintenance. This resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹ 3.58 crore. Deficit was also overstated by ₹ 3.58 crore.

22. Central University of Odisha, Koraput**i Fixed Assets: ₹ 10.84 crore**

Though method of depreciation was changed from Written Down Value to Straight Line from the year 2014-15, depreciation was not recalculated in accordance with the new method from the date of the asset coming into use (retrospectively), as mandated in Para no.15 of Accounting Standard-6. This resulted in excess provision of depreciation of ₹ 2.08 crore due to change in depreciation method during 2014-15.

23 Indian Institute of Science, Bangalore**i. Balance Sheet- Fixed Assets**

Library (Books and Periodical) include E. Journals subscription worth ₹ 11.06 crore pertaining to the period April 2015 to December 2015 which has not yet accrued as an asset as at 31/03/2015. As a result, the Fixed Assets is overstated and Current Assets is understated

by ₹ 11.06 crore. Consequently, the Provision for Depreciation is overstated and Excess of Income over Expenditure is understated by ₹ 4.42 crore.

24 Employees State Insurance Corporation, New Delhi

i. Current Liabilities and Provision - ₹ 1807.69 crore

The above does not include liabilities on account of pending bills of contractors amounting to ₹ 38.43 crore in respect of ESIC headquarters. This has resulted in understatement of Current Liabilities and Provision by ₹ 38.43 crore and overstatement of Reserve and Surplus by ₹ 45.56 lakh and understatement of Capital Work-in-Progress by ₹ 37.97 crore.

25. Indian Council of Social Science & Research, New Delhi

i. Current Liabilities & Provisions – ₹ 1.21 crore

The above do not include liabilities for expenses due but not paid amounting to ₹ 101.25 lakh (Maintenance Payment to Chintan Guest House- ₹ 51.40 lakh, Salary of consultant/contractual staff of headquarters- ₹ 11.26 lakh, Pension Payable for March 2015- ₹ 31.14 lakh and Salary of Housekeeping/ Security/Gardening Staff- ₹ 7.45 lakh). This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by like amount.

26. Jamia Millia Islamia, Delhi

i. Current Liabilities & Provisions – ₹ 847.83 crore

The above do not include liabilities for expenses due but not paid amounting to ₹ 118.39 lakh. This has also resulted in understatement of Current Liabilities and overstatement of Capital Fund by ₹ 118.39 lakh.

II. Fixed Assets – ₹ 505.22 crore

Out of the total procurement of 'Dentistry equipments' worth ₹ 235.48 lakh (under Plan) only equipments of ₹ 99.78 lakh were capitalized in the accounts. Remaining equipments valuing ₹ 135.70 lakh were not taken under Fixed Assets. Further as the payment for the remaining amount was yet to be done the liability for the same should have been created but the same was not done. This has resulted in understatement of Fixed Assets and Current Liabilities and Provision by ₹ 135.70 lakh.

27. Prasar Bharti, New Delhi

i. Current Assets: ₹ 1899.26 crore

Current assets included an amount of ₹ 594.61 crore as FDRs. However, the receipt and payment account of Prasar Bharati showed closing balance of FDRs as ₹ 563.52 crore. The difference has not been reconciled.

28. All India Institute of Medical Sciences, Jodhpur**i. Current Assets, Loans and Advances ₹ 933.34 lakh**

This does not include consumable stores item lying in stores at the end of year amounting to ₹ 95.07 lakh. The Institute booked store items as expenditure and had shown utilized in current year. This resulted in understatement of Current Assets, Loans and Advances to the extent of ₹ 95.07 lakh as well as surplus.

29. Securities Exchange Board of India (SEBI)**i. Depreciation and Amortization: ₹ 29.51 crore**

The above does not include ₹ 7.38 crore towards depreciation chargeable on the Document Management System (DMS) project developed to the extent of ₹ 7.77 crore and in use since May 2011. The work of further development of the project is under consideration to be done through another vendor referred to by OEM and DMS developed so far is being utilized, the cost should have been capitalized and depreciation charged from May 2011 onwards. Not charging depreciation has resulted in understatement of expenditure by ₹ 7,38,38,792 (keeping 5 per cent residual value of total assets cost of ₹ 7,77,25,044) with corresponding overstatement of Balance being excess of Income over Expenditure.

30. Tea Board, Kolkata**i. Fixed Assets (Schedule 8): ₹ 2.33 crore**

Scrutiny of records revealed that upto 31.03.2014 the entire expenditure of Small Growers was charged in the Research & Development Scheme. During the current financial year i.e. 2014-15, Tea Board has opened a separate account for Small Growers known as Small Growers Development Scheme. It was also noticed that upto 31.03.2014, total amount of ₹ 227.90 lakh was spent under Research & Development Scheme for Small Growers Development towards purchase of fixed assets. The above purchase should have been shown either under Research & Development Scheme or Small Growers Development Scheme. However, Tea Board booked the purchase of ₹ 227.90 lakh in both the accounts. The above has resulted in overstatement of fixed assets as well as overstatement of Liability (Earmarked/Endowment Fund subsidy schemes) by ₹ 227.90 lakh.

31. National Institute of Technology, Kurukshetra**i. Capital Fund - Main Account (Schedule 4): ₹ 123.16 crore**

Govt. of India, Ministry of Human Resource Development (MHRD), assessed the Central Government's share of expenditure in accordance with the pattern of Central Assistance agreed to by the Ministry of Finance and accordingly released to the Institute recurring grant

of ₹ 24.00 crore and non-recurring grant of ₹ 3.52 crore, which were utilised by the Institute to meet revenue expenditure. However, the Institute has shown income from Grant in Aid ₹ 65.69 crore (Schedule 12) corresponding to the amount of expenditure ₹ 65.69 crore (Schedule 15 to 21). Thus, the Institute booked grant Income Rs.65.69 crore instead of actual grant of ₹ 27.52 crore (₹ 24.00 crore plus ₹ 3.52 crore) without any sanction from the MHRD.

This has resulted in understatement of Capital Fund and overstatement of General Fund by ₹ 38.17 crore. Consequently, Surplus for the year overstated by the same amount.

The surplus for the year was converted into deficit due to audit observation. Consequently, adverse opinion on the accounts of NIT, Kurukshetra was issued.

APPENDIX - VI

(Referred to in paragraph 1.6 (a))

List of autonomous bodies where internal audit was not conducted during the year 2014-15

Sl. No.	Name of Autonomous Body
1.	Dental Council of India, New Delhi
2.	Indian Nursing Council, New Delhi
3.	Pharmacy Council of India, New Delhi
4.	National Institute of Health & Family Welfare, New Delhi
5.	Rashtriya Ayurveda Vidyapeeth, New Delhi
6.	Central Council of Homoeopathy, New Delhi
7.	Central Council for Research in Yoga & Naturopathy, New Delhi
8.	Central Council of Indian Medicine, New Delhi
9.	Central Council for Research in Homoeopathy, New Delhi
10.	Morarji Desai National Institute of Yoga, New Delhi
11.	National Board of Examination, New Delhi
12.	Medical Council of India, New Delhi
13.	Food Safety and Standards Authority of India (FSSAI) , New Delhi
14.	Prasar Bharati, New Delhi
15.	Indian Council of Medical Research, New Delhi
16.	Indira Gandhi National Centre for the Arts, New Delhi
17.	National Culture Fund, New Delhi
18.	Nehru Memorial Museum and Library , New Delhi
19.	National Human Resource Commission, New Delhi
20.	National Commission for Protection of Child Right, New Delhi
21.	National Commission for Women , New Delhi
22.	Nehru Yuva Kendra Sangathan , New Delhi
23.	Sports Authority of India, New Delhi
24.	Warehousing Development and Regulatory Authority, New Delhi
25.	Tibet House, New Delhi
26.	International Buddhist Confederation, New Delhi

27.	Indian Council of Historical Research, New Delhi
28.	Indian Council of Social Science Research, New Delhi
29.	National Bal Bhawan, New Delhi
30.	National Commission for Minority Educational Institutions, New Delhi
31.	National Council for Promotion of Sindhi Language, New Delhi
32.	National Institute of Technology, Delhi
33.	National University of Educational Planning and Administration, Delhi
34.	Rashtriya Sanskrit Sansthan, New Delhi
35.	School of Planning & Architecture, Delhi
36.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
37.	Veterinary Council of India, New Delhi
38.	Central Wakf Council, New Delhi
39.	Indian Institute of Technology, Gandhinagar
40.	Central University of Gujarat, Gandhinagar
41.	All India Institute of Medical Sciences, Jodhpur
42.	Indian Institute of Technology, Jodhpur
43.	Malviya National Institute of Technology, Jaipur
44.	National Institute of Ayurveda, Jaipur
45.	Dargah Khwaja Sahab, Ajmer
46.	Auroville Foundation, Puducherry
47.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
48.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
49.	Central Council for Research in Siddha, Tamilnadu
50.	National Institute of Technical Teachers Training and Research, Chennai
51.	Coastal Aqua Culture Authority, Chennai
52.	National Institute of Siddha, Chennai
53.	Central Institute for Classical Tamil, Chennai
54.	Lakshadweep Building Development Board, Kavaratti
55.	Coconut Development Board, Kochi
56.	Central Institute of Technology, Kokrajhar
57.	Indian Institute of Technology, Guwahati
58.	National Institute of Technology, Silchar
59.	National Institute of Homoeopathy, Kolkata

60.	National Institute of Technology, Durgapur
61.	Indian Institute of Information Technology, Guwahati
62.	Eastern Zonal Cultural Center, Kolkata
63.	Chittaranjan National Cancer Institute, Kolkata
64.	Central University of Punjab, Bathinda
65.	North Zone Cultural Centre, Patiala
66.	Indian Institute of Technology, Mandi
67.	Central University of Haryana, Mahendergarh
68.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
69.	National Institute of Technology, Sri Nagar
70.	Central University of Jammu, Jammu
71.	Central Institute of Buddhist Studies, Leh
72.	Post Graduate Institute of Medical Education and Research, Chandigarh
73.	National Institute of Technical Teachers' Training and Research, Chandigarh
74.	State Legal Services Authority, Chandigarh
75.	District Legal Services Authority, Chandigarh
76.	National Institute of Technology, Agartala
77.	Indira Gandhi National Tribal University, Amarkantak
78.	Dr. Harisingh Gour Vishwavidalaya, Sagar
79.	Guru Ghasidas Vishwavidyalaya, Bilaspur
80.	Calcutta Dock Labour Board, Kolkata
81.	Petroleum and Natural Gas Regulatory Board, New Delhi
82.	Bureau of Energy Efficiency, New Delhi
83.	National Institute of Pharmaceutical Education and Research, Kolkata
84.	National Institute of Pharmaceutical Education and Research, Guwahati
85.	Coal Mines Provident Fund Organisation, Dhanbad
86.	Mumbai Port Trust, Mumbai
87.	Kandla Port Trust
88.	V.O.Chidambaranar Port Trust (VOCPT)
89.	Insurance Regulatory Development Authority of India, Hyderabad
90.	DMIC Project Implementation Trust Fund, New Delhi
91.	Mahatma Gandhi Antarashtriy Hindi Vishwavidyalaya Wardha
92.	Haj Committee, Mumbai

93.	Central Board of Workers Education, Nagpur
94.	Allahabad University, Allahabad.
95.	Indian Institute of Technology, Kanpur
96.	Indian Institute of Technology, BHU, Varanasi.
97.	Rampur Raza Library, Rampur
98.	Nalanda University
99.	Central University of South Bihar, Patna
100.	Indian Institute of Technology, Patna
101.	Indian School of Mines, Dhanbad
102.	Institute of Technology, Jamshedpur
103.	Manipur University, Manipur
104.	National Institute of Technology Manipur
105.	Rashtriya Sanskrit Vidyapeetha, Tirupati
106.	University Of Hyderabad, Hyderabad
107.	National Institute of Technology, Warangal
108.	The English and Foreign Languages University, Hyderabad
109.	National Institute of Rural Development & Panchayati Raj, Hyderabad
110.	All India Institute of Medical Sciences, Bhubaneshwar
111.	National Institute of Unani Medicines, Bangalore
112.	National Institute of Mental Health and Neuro Sciences, Bangalore
113.	National Institute of Technology, Karnataka
114.	Central University of Karnataka, Gulbarga
115.	North East Zone cultural Centre, Dimapur
116.	Nagaland University, Lumani
117.	National Institute of Technology, Ravangla
118.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli
119.	National Institute of Technology, Yupia
120.	Rajiv Gandhi University (RGU), Doimukh
121.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
122.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat
123.	North Easter Hill University, Shillong
124.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
125.	National Institute of Technology, Meghalaya

126.	Mizoram University, Mizoram
127.	National Institute of Technology, Mizoram.

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 2014-15

Sl. No.	Name of Autonomous Body
1.	All India Institute of Medical Sciences, New Delhi
2.	Central Council for Research in Ayurvedic Sciences, New Delhi
3.	Central Council for Research in Unani Medicine, New Delhi
4.	Central Council for Research in Homoeopathy, New Delhi
5.	Prasar Bharati, New Delhi
6.	Press Council of India, New Delhi
7.	Indira Gandhi National Centre for the Arts , New Delhi
8.	Sangeet Natak Akademi, New Delhi
9.	National School of Drama, New Delhi
10.	Lalit Kala Akademi, New Delhi
11.	Delhi Public Library, New Delhi
12.	Gandhi Smriti and Darshan Samiti, New Delhi
13.	Sahitya Akademi, New Delhi
14.	National Commission for Protection of Child Right, New Delhi
15.	Nehru Yuva Kendra Sangathan, New Delhi
16.	Sports Authority of India, New Delhi
17.	Tibet House, New Delhi
18.	International Buddhist Confederation, New Delhi
19.	National Human Resource Commission, New Delhi
20.	Indian Council of Historical Research, New Delhi
21.	Indian Council of Social Science Research, New Delhi
22.	Indira Gandhi National Open University, New Delhi
23.	National Co-operative Development Corporation, New Delhi
24.	National Council of Educational Research & Training, New Delhi
25.	National University of Education Planning & Administration, New Delhi
26.	Rashtriya Sanskrit Sansthan, New Delhi

27.	School of Planning & Architecture, Delhi
28.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
29.	University Grants Commission, New Delhi
30.	National Commission for Backward Classes, New Delhi
31.	Council for Advancement of People's Action and Rural Technology, New Delhi
32.	All India Institute of Medical Sciences, Jodhpur
33.	Indian Institute of Technology, Jodhpur
34.	Malviya National Institute of Technology, Jaipur
35.	National Institute of Ayurveda, Jaipur
36.	Central University, Kishangarh
37.	Central University of Tamil Nadu, Thiruvarur
38.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
39.	South Zone Cultural Centre, Thanjavur
40.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
41.	Auroville Foundation, Puducherry
42.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
43.	Lakshadweep Building Development Board, Kavaratti
44.	Indian Institute of Science Education and Research, Thiruvananthapuram
45.	Indian Institute of Management, Kozhikkode
46.	Assam University, Silchar
47.	Central Institute of Technology, Kokrajhar
48.	Indian Institute of Science Education and Research, Kolkata
49.	Indian Institute of Science Education and Research, Kolkata
50.	National Institute of Technology, Silchar
51.	National Institute of Technology, Durgapur
52.	Visva Bharati, Santiniketan, Kolkata
53.	Indian Institute of Information Technology, Guwahati
54.	Chittaranjan National Cancer Institute, Kolkata
55.	National Institute of Homoeopathy, Kolkata
56.	National Institute of Orthopaedically Handicapped, Kolkata
57.	Central University of Punjab, Bathinda
58.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
59.	Indian Institute of Science Education and Research, Mohali

60.	Indian Institute of Technology, Ropar
61.	Sant Longowal Institute of Engineering & Technology, Longowal
62.	National Institute of Technology, Hamirpur
63.	Indian Institute of Technology, Mandi
64.	Central University of Haryana, Mahendergarh
65.	National Institute of Technology, Sri Nagar
66.	Central Institute of Buddhist Studies, Leh
67.	National Institute of Technical Teachers' Training and Research, Chandigarh
68.	National Institute of Technology, Agartala
69.	Tripura University, Tripura
70.	Atal Bihari Vajpayee IITM, Gwalior
71.	Pt. Dwarka Prasad Mishra IIITDM, Jabalpur
72.	Guru Ghasidas Vishwavidyalaya, Bilaspur
73.	All India Institute of Medical Sciences, Raipur
74.	Paradip Port Trust
75.	Kolkata Port Trust, Kolkata
76.	National Institute of Fashion Technology (Bhubaneswar, Jodhpur, Kannur, New Delhi and Srinagar Centre)
77.	Textile Committee, Mumbai
78.	Tea Board, Kolkata
79.	National Institute of Pharmaceutical Education and Research, Kolkata
80.	National Institute of Pharmaceutical Education and Research, Guwahati
81.	Mumbai Port Trust, Mumbai
82.	Seamen's Provident Fund Organisation, Mumbai
83.	Securities Exchange Board of India (SEBI), Mumbai
84.	Khadi Village and Industries Commission, Mumbai
85.	Tariff Advisory Committee, Mumbai
86.	New Mangalore Port Trust, Karnataka
87.	Insurance Regulatory Development Authority of India, Hyderabad
88.	Rubber Board, Kottayam
89.	Spices Board, Kochi
90.	Marine Products Export Development Authority, Kochi
91.	National Capital Region Planning Board
92.	Mahatma Gandhi Antarashtriya Hindi Vishwavidyalaya Wardha

93.	Haj Committee, Mumbai
94.	Central Board of Workers Education, Nagpur
95.	Indian Institute of Technology, Mumbai
96.	Allahabad University, Allahabad
97.	Banaras Hindu University, Banaras
98.	Indian Institute of Technology(BHU), Varansasi
99.	Rampur Raza Library, Rampur
100.	North Zone Cultural Centre, Patiala
101.	National Institute of Technology, Jamshedpur
102.	National Institute of Foundry and Forge Technology, Hatia Ranchi
103.	Manipur University, Manipur
104.	National Institute of Technology, Manipur
105.	National Institute of Technology, Warangal
106.	Rashtriya Sanskrit Vidyapeetha, Tirupati
107.	University of Hyderabad, Hyderabad
108.	Maulana Azad National Urdu University, Hyderabad
109.	Indian Institute of Technology, Hyderabad
110.	The English and Foreign Languages University, Hyderabad
111.	National Institute for the Mentally Handicapped, Secunderabad
112.	Salar Jung Museum, Hyderabad
113.	All India Institute of Medical Sciences, Bhubaneshwar
114.	North East Zone cultural Centre, Dimapur
115.	Nagaland University, Lumani
116.	National Institute of Technology, Ravangla
117.	Sikkim University, Sikkim
118.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli
119.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat
120.	Rajiv Gandhi University (RGU), Doimukh
121.	North Easter Hill University, Shillong
122.	North Eastern Indira Gandhi Regional Institute of Health and Medical Science, Shillong
123.	National Institute of Technology, Meghalaya
124.	Mizoram University, Mizoram
125.	National Institute of Technology, Mizoram.

APPENDIX - VIII

(Referred to in paragraph 1.6 (c))

List of autonomous bodies where physical verification of inventories was not conducted during the year 2014-15

Sl. No.	Name of Autonomous Body
1.	Central Council for Research in Ayurvedic Sciences, New Delhi
2.	Central Council for Research in Unani Medicine, New Delhi
3.	Central Council for Research in Homoeopathy, New Delhi
4.	Prasar Bharati, New Delhi
5.	Press Council of India, New Delhi
6.	Indira Gandhi National Centre for the Arts, New Delhi
7.	Sangeet Natak Akadem, New Delhi i
8.	National School of Drama, New Delhi
9.	Gandhi Smriti and Darshan Samiti , New Delhi
10.	National Commission for Protection of Child Right, New Delhi
11.	National Commission for Women, New Delhi
12.	Nehru Yuva Kendra Sangathan, New Delhi
13.	Tibet House, New Delhi
14.	International Buddhist Confederation, New Delhi
15.	Indian Council of Historical Research, New Delhi
16.	Indira Gandhi National Open University, New Delhi
17.	National University of Educational Planning and Administration, New Delhi
18.	Rashtriya Sanskrit Sansthan, New Delhi
19.	School of Planning & Architecture, Delhi
20.	National Commission for Backward Classes, New Delhi
21.	Council for Advancement of People's Action and Rural Technology, New Delhi
22.	Central University, Rajasthan, Kishangarh
23.	Indian Institute of Technology, Jodhpur
24.	Malviya National Institute of Technology, Jaipur
25.	National Institute of Ayurveda, Jaipur
26.	All India Institute of Medical Sceinces, Jodhpur
27.	Dargah Khwaja Sahab, Ajmer

28.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
29.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
30.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
31.	Indian Institute of Science Education and Research, Thiruvananthapuram
32.	Central Institute of Technology, Kokrajhar
33.	Visva Bharati, Santiniketan
34.	National Institute of Technology, Silchar
35.	National Institute of Technology, Durgapur
36.	Raja Rammohun Roy Library Foundation, Kolkata
37.	National Institute of Homoeopathy, Kolkata
38.	Central University of Punjab, Bathinda
39.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
40.	Indian Institute of Science Education and Research, Mohali
41.	Indian Institute of Technology, Ropar
42.	Sant Longowal Institute of Engineering & Technology, Longowal
43.	National Institute of Technology, Hamirpur
44.	Indian Institute of Technology, Mandi
45.	Central University of Haryana, Mahendergarh
46.	National Institute of Technology, Sri Nagar
47.	Central Institute of Buddhist Studies, Leh
48.	National Institute of Technical Teachers' Training and Research, Chandigarh
49.	National Institute of Technology, Agartala
50.	Tripura University, Tripura
51.	Atal Bihari Vajpayee IITM, Gwalior
52.	Pt. Dwarka Prasad Mishra IITDM, Jabalpur
53.	All India Institute of Medical Sciences, Raipur
54.	Guru Ghasidas Vishwavidyalaya, Bilaspur
55.	Kolkata Port Trust, Kolkara
56.	Textile Committee, Mumbai
57.	Mumbai Port Trust, Mumbai
58.	Securities Exchange Board of India (SEBI), Mumbai
59.	Khadi Village and Industries Commission, Mumbai

60.	Tariff Advisory Committee, Mumbai
61.	Insurance Regulatory Development Authority of India, Hyderabad
62.	Chennai Port Trust, Chennai
63.	Spices Board, Kochi
64.	Marine Products Export Development Authority, Kochi
65.	Indian Institute of Technology, Mumbai
66.	Mahatma Gandhi Antarashtriya Hindi Vishwavidyalaya Wardha
67.	Indian Institute of Management, Lucknow
68.	Allahabad University, Allahabad
69.	Banaras Hindu University, Varanasi
70.	Indian Institute of Technology, BHU, Varanasi.
71.	Rampur Raza Library, Rampur
72.	North Central Zone Culture Center, Allahabad
73.	National Institute of Technology, Jamshedpur
74.	National Institute of Foundry and Forge Technology, Hatia, Ranchi.
75.	Manipur University, Manipur
76.	National Institute of Technology, Warangal
77.	University of Hyderabad, Hyderabad
78.	Maulana Azad National Urdu University, Hyderabad
79.	Rashtriya Sanskrit Vidyapeetha, Tirupati
80.	Indian Institute of Technology, Hyderabad
81.	The English and Foreign Languages University, Hyderabad
82.	National Institute for the Mentally Handicapped, Secunderabad
83.	Salar Jung Museum, Hyderabad
84.	North East Zone cultural Centre, Dimapur
85.	Nagaland University, Lumani
86.	NIT, Ravangla
87.	Sikkim University
88.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli
89.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat
90.	Rajiv Gandhi University (RGU), Doimukh
91.	North Easter Hill University, Shillong
92.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong

93.	Mizoram University (MZU),
94.	National Institute of Technology (NIT), Mizoram.

APPENDIX - IX

(Referred to in paragraph 1.6 (d))

List of autonomous bodies which are accounting for the grants on realisation/cash basis

Sl. No.	Name of Autonomous Body
1.	National Board of Examinations, New Delhi
2.	Gandhi Smriti and Darshan Samiti , New Delhi
3.	Rashtriya Sanskrit Sansthan, New Delhi
4.	National Institute of Technical Teachers Training and Research, Chennai
5.	Lakshadweep Building Development Board, Kavaratti.
6.	Central University of Kerala, Kasargod
7.	Central Institute of Technology, Kokrajha
8.	Central University of Punjab, Bathinda
9.	North Zone Cultural Centre, Patiala
10.	National Horticulture Board, Gurgaon
11.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
12.	Central Institute of Buddhist Studies, Leh
13.	State Legal Services Authority, Chandigarh
14.	Lakshmi Bai National Institute of Physical Education, Gwalior
15.	Indira Gandhi National Tribal University, Amarkantak
16.	All India Institute of Medical Sciences, Bhopal
17.	Bureau of Energy Efficiency, New Delhi
18.	Central Electricity Regulatory Commission, New Delhi
19.	Tea Board, Kolkata
20.	National Institute of Pharmaceutical Education and Research, Kolkata
21.	National Institute of Pharmaceutical Education and Research, Guwahati
22.	Coal Mines Provident Fund Organisation, Dhanbad
23.	Tariff Authority for Major Ports, Mumbai
24.	Allahabad University, Allahabad.
25.	Indian Institute of Technology, Kanpur
26.	V V Giri Institute of Technology, NOIDA
27.	Indian Institute of Technology, BHU, Varanasi
28.	Indian Institute of Technology, Roorkee

29.	North Central Zone Culture Center, Allahabad
30.	Khuda Baksh Oriental Public Library, Patna
31.	Indian School of Mines, Dhanbad
32.	National Institute of Technology, Jamshedpur
33.	National Institute of Foundry and Forge Technology, Hatia, Ranchi.
34.	Salar Jung Museum, Hyderabad
35.	School of Planning and Architecture, Vijayawada.
36.	Indian Institute of Management, Bangalore
37.	Indian Institute of Science, Bangalore
38.	North East Zone cultural Centre, Nagaland
39.	North Easter Hill University, Shillong
40.	Rajiv Gandhi Indian Institute of Management, Shillong
41.	Mizoram University, Aizawl, Mizoram
42.	National Institute of Technology, Mizoram.

APPENDIX - X

(Referred to in paragraph 1.6 (e))

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.	Dental Council of India, New Delhi
2.	Central Council for Research in Homoeopathy, New Delhi
3.	National Board of Examinations, New Delhi
4.	Food Safety and Standards Authority of India (FSSAI) , New Delhi
5.	Lalit Kala Akademi , New Delhi
6.	Sangeet Natak Akademi, New Delhi
7.	Nehru Memorial Museum and Library , New Delhi
8.	National Commission for Protection of Child Right , New Delhi
9.	Centre for Cultural Resources and Training , New Delhi
10.	All India Council for Technical Education, New Delhi
11.	Indian Council of Agricultural Research , New Delhi
12.	Indian Council of Historical Research, New Delhi
13.	Indian Council of Social Science & Research, New Delhi
14.	Kendriya Vidyalaya Sangathan, New Delhi
15.	Rashtriya Sanskrit Sansthan, New Delhi
16.	School of Planning & Architecture, Delhi
17.	University Grants Commission, New Delhi
18.	Rehabilitation Council of India, New Delhi
19.	Council for Advancement of People's Action and Rural Technology, New Delhi
20.	Indian Council of World Affairs, New Delhi
21.	National Institute of Ayurveda, Jaipur
22.	Auroville Foundation, Puducherry
23.	Jawaharlal Institute of Post Graduate Medical Education and Research, Puducherry
24.	Coastal Aqua Culture Authority, Chennai
25.	National Institute of Siddha, Chennai
26.	South Zone Cultural Centre, Thanjavur

27.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
28.	Indian Institute of Information Technology Design and Manufacturing Kancheepuram
29.	Indian Institute of Management, Trichy
30.	Central University of Tamil Nadu, Thiruvarur
31.	Board of Apprenticeship Training, Chennai
32.	National Institute of Technical Teachers Training and Research, Chennai
33.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
34.	Central Council for Research in Siddha, Chennai
35.	National Institute of Technology, Trichy
36.	Lakshadweep Building Development Board
37.	Coconut Development Board, Kochi
38.	Central University of Kerala, Kasargod
39.	National Institute of Technology, Calicut
40.	Assam University, Silchar
41.	Central Institute of Technology, Kokrajhar
42.	National Institute of Technology, Durgapur
43.	National Institute of Technology, Silchar
44.	Visva Bharati, Santiniketan
45.	Indian Institute of Information Technology, Guwahati
46.	Indian Institute of Science Education and Research, Kolkata
47.	Tezpur University, Assam
48.	Raja Rammohun Roy Library Foundation, Kolkata
49.	National Council of Science Museum, Kolkata
50.	Eastern Zonal Cultural Center, Kolkata
51.	Chittaranjan National Cancer Institute, Kolkata
52.	National Institute of Homoeopathy, Kolkata
53.	Central University of Punjab, Bathinda
54.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
55.	Indian Institute of Science Education and Research, Mohali
56.	Sant Longowal Institute of Engineering & Technology, Longowal
57.	North Zone Cultural Centre, Patiala
58.	Indian Institute of Advanced Study, Shimla

59.	Central University of Himachal Pradesh, Dharamshala
60.	National Institute of Technology, Hamirpur
61.	Indian Institute of Technology, Mandi
62.	Central University of Haryana, Mahendergarh
63.	National Institute of Technology, Kurukshetra
64.	National Horticulture Board, Gurgaon
65.	National Oilseeds & Vegetable Oils Development Board, Gurgaon
66.	National Institute of Technology, Sri Nagar
67.	Central University of Jammu, Jammu
68.	Central Institute of Buddhist Studies, Leh
69.	Post Graduate Institute of Medical Education and Research, Chandigarh
70.	National Institute of Technical Teachers' Training and Research, Chandigarh
71.	State Legal Services Authority, Chandigarh
72.	Indian Institute of Management, Rohtak
73.	National Institute of Technology, Agartala
74.	Tripura University, Tripura
75.	Maulana Azad National Institute of Technology, Bhopal
76.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
77.	Lakshmibai National Institute of Physical Education, Gwalior
78.	National Judicial Academy, Bhopal
79.	All India Institute of Medical Sciences, Raipur
80.	MSRVVP, Ujjain
81.	School of Planning and Architecture, Bhopal
82.	Indira Gandhi National Tribal University, Amarkantak
83.	Dr. Harisingh Gour Vishwavidyalaya, Sagar
84.	National Institute of Technology, Raipur
85.	Guru Ghasidas Vishwavidyalaya, Bilaspur
86.	All India Institute of Medical Sciences, Bhopal
87.	National Institute of Technical Teachers' Training and Research, Bhopal
88.	Kolkata Port Trust, Kolkata
89.	Calcutta Dock Labour Board, Kolkata
90.	Central Silk Board, Bangalore
91.	Coffee Board, Bangalore

92.	Vishakhapatnam Port Trust, Vishakhapatnam
93.	Textile Committee, Mumbai
94.	National Institute of Fashion Technology
95.	Tea Board (Pension Portion
96.	National Institute of Pharmaceutical Education and Research, Kolkata
97.	National Institute of Pharmaceutical Education and Research, Guwahati
98.	Coal Mines Provident Fund Organisation, Dhanbad
99.	Seamen's Provident Fund Organization, Mumbai.
100.	Khadi Village and Industries Commission, Mumbai
101.	Chennai Port Trust, Chennai
102.	Cochin Port Trust, Cochin
103.	V.O.Chidambaranar Port Trust (VOCPT)
104.	Rubber Board, Kottayam
105.	Spices Board, Kochi
106.	Marine Products Export Development Authority, Kochi
107.	Agricultural and Processed Food Products Export Development Authority (APEDA)
108.	Indian Institute of Science Education & Research, Pune
109.	National Institute of Training in Industrial Engineering, Mumbai
110.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
111.	National Institute of Technology, Goa
112.	Mahatma Gandhi Antarashtriya Hindi Vishwavidyalaya Wardh
113.	National Institute of Naturopathy, Pune
114.	Board of Apprenticeship Training, Mumbai
115.	Central Board of Workers Education, Nagpur
116.	Haj Committee of India (Acturial Valuation only in respect of Gratuity while leave encashment is accounted on cash basis)
117.	Indian Institute of Management, Lucknow
118.	Allahabad University, Allahabad.
119.	Allahabad Museum, Allahabad
120.	Banaras Hindu University, Varanasi
121.	Navodaya Vidyalaya Sangathan, NOIDA
122.	Indian Institute of Technology, BHU, Varanasi.
123.	Indian Institute of Technology, Roorkee

124.	Rampur Raza Library, Rampur
125.	North Central Zone Culture Center, Allahabad.
126.	All India Institute of Medical Sciences, Rishikesh
127.	Khuda Baksh Oriental Public Library, Patna
128.	National Institute of Plant Health Management, Hyderabad
129.	National Institute of Technology, Warangal
130.	Rashtriya Sanskrit Vidyapeetha, Tirupati
131.	National Institute of Rural Development & Panchayati Raj, Hyderabad
132.	Indian Institute of Technology, Hyderabad
133.	School of Planning and Architecture, Vijayawada
134.	Salar Jung Museum, Hyderabad
135.	National Institute of Agricultural Extension and Management (MANAGE), Hyderabad
136.	All India Institute of Medical Sciences, Bhubaneswar
137.	National Institute of Technology, Rourkela
138.	North East Zone cultural Centre, Nagaland
139.	National Institute of Technology, Ravangla
140.	Sikkim University
141.	North Eastern Regional Institute of Science & Technology (NERIST), Nirjuli
142.	National Institute of Technology (NIT), Yupia
143.	Rajiv Gandhi University (RGU), Doimukh
144.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
145.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat

APPENDIX - XI

(Referred to in paragraph 1.6 (f))

List of autonomous bodies which had not provided depreciation on fixed assets

Sl. No.	Name of Autonomous Body
1.	Sahitya Akademi , New Delhi
2.	Employees Provident Fund Organisation, New Delhi
3.	Indian Council for Historical Research, New Delhi
4.	Visva Bharati, Santiniketan
5.	Chittaranjan National Cancer Institute, Kolkata
6.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
7.	Sant Longowal Institute of Engineering & Technology, Longowal
8.	Post Graduate Institute of Medical Education and Research, Chandigarh
9.	Allahabad Museum, Allahabad.
10.	Indian School of Mines, Dhanbad
11.	National Institute of Technology, Jamshedpur
12.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
13.	National Institute of Technology, Warangal

APPENDIX - XII

(Referred to in paragraph 1.6 (g))

List of autonomous bodies that revised their accounts as a result of Audit

Sl. No.	Name of Autonomous Body
1.	Indian Institute of Technology, Madras
2.	Coastal Aqua Culture Authority, Chennai
3.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
4.	Central University of Tamil Nadu, Thiruvarur
5.	National Institute of Siddha, Chennai
6.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram.
7.	Pondicherry University, Puducherry
8.	National Institute of Technical Teachers Training and Research, Chennai
9.	Board of Apprenticeship Training, Chennai
10.	Central Council for Research in Siddha, Chennai
11.	National Institute of Technology, Trichy
12.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
13.	Lakshmibai National Institute of Physical Education, Gwalior
14.	Coffee Board, General Fund, Bangalore
15.	Coffee Board, Pool Fund, Bangalore
16.	Vishakhapatnam Port Trust, Vishakhapatnam
17.	Rubber Board, Kottayam
18.	Insurance Regulatory Development Authority of India, Hyderabad
19.	Indian Institute of Management, Ranchi
20.	Indian Institute of Technology, Hyderabad
21.	Swami Vivekananda National Institute of Rehabilitation Training and Research (SVNIRTAR), Olatpur, Cuttack
22.	All India Institute of Medical Sciences (AIIMS), Bhubaneswar
23.	Indian Institute of Management, Bangalore
24.	Indian Institute of Science, Bangalore
25.	National Institute of Unani Medicines, Bangalore
26.	National Institute of Mental Health and Neuro Sciences, Bangalore

27.	National Institute of technology, Karnataka
28.	Central University of Karnataka, Gulbarga
29.	National Institute of Technology, Ravangla
30.	Sikkim University, Sikkim
31.	Rajiv Gandhi University (RGU), Doimukh
32.	National Institute of Technology, Meghalaya
33.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences

APPENDIX - XIII

Referred to in Paragraph No. 23.1

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2014 as on December 2015

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Total Due	Not received at all	Under corrspondence
1.	Agriculture	2013	1	1	-
2.	Civil Aviation	2009	1	1	-
		2012	1	-	1
3.	Chemical & Fertilizers	2013	2	2	-
		2015	1	-	1
4.	Consumer Affairs, Food and Public Distribution	2014	4	4	-
5.	Commerce and Industry (Department of Commerce)	2014	1	1	-
6.	Commerce and Industry (Department Export Inspection Council of India)	2014	1	1	-
7.	Commerce and Industry (Department Tea Board of India)	2014	1	-	1
8.	Culture	2011	1	-	1
		2012	2	-	2
		2013	4	1	3
		2014	2	1	1
9.	Planning Commission/NITI Aayog	2013	2	-	2
10.	External Affairs	2011	1	-	1
		2012	2	-	2
		2013	4	-	4
		2014	3	2	1
11.	Finance	2014	1	-	1
12.	Finance Skill Development & Entrepreneurships	2015	1	1	-
13.	Health and Family Welfare	2008	1	-	1
		2009	1	-	1
		2010	1	-	1
		2011	2	-	2
		2012	2	-	2
		2013	3	-	3
		2014	6	5	1
14.	Home Affairs	2014	4	-	4
15.	Home Affairs (Union Territories)	2012	1	-	1
16.	Human Resource Development	2004	1	-	1
		2006	1	-	1
		2007	1	-	1
		2008	1	1	-
		2010	1	1	-
		2011	1	-	1
		2012	4	-	4
		2013	6	2	4
		2014	6	6	-
17.	Information and Broadcasting	2013	1	-	1
		2014	1	1	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Total Due	Not received at all	Under correspondence
18.	Labour & Employment	2013	1	-	1
		2014	1	1	-
19.	Law and Justice	2003	1	-	1
20.	Mines	2012	1	-	1
21.	Minority Affairs	2014	1	1	-
22.	Petroleum & Natural Gas	2014	1	-	1
		2015	1	1	-
23.	Rural Development	2010	1	-	1
		2012	1	-	1
		2013	1	1	-
24.	Shipping	2013	2	-	2
		2014	1	1	-
25.	Social Justice and Empowerment	1996	1	-	1
		2003	1	-	1
		2006	1	-	1
26.	Statistics and Programme Implementation	2014	2	2	-
27.	Textile	2009	1	-	1
28.	Tribal Affairs	2006	1	1	-
		2014	1	1	-
29.	Tourism	2014	1	-	1
30.	Women and Child Development	2011	1	-	1
		2012	1	-	1
31.	Youth Affairs & Sports	2010	1	-	1
		2011	1	1	-
		2012	1	-	1
		2013	1	1	-
		2014	2	2	-
Total			111	44	67

