

APPENDICES

APPENDIX-I

(Referred to in paragraph no. 1.7)

Grants Released to Central Autonomous Bodies during 2017-18 (Under sections 14, 19(2) and 20(1) of the Comptroller & Auditor General's Act, 1971.)

(₹ in crore)

Sl. No.	Central Autonomous Body	Grants released during 2017-18
ATOMIC ENERGY		
1.	Harish Chandra Research Institute, Allahabad	30.32
2.	Institute of Mathematical Sciences, Chennai	57.04
3.	Atomic Energy Education Society, Mumbai	83.50
4.	Tata Institute of Fundamental Research, Mumbai	553.05
5.	Tata Memorial Centre, Mumbai	515.90
6.	Institute for Plasma Research, Gandhinagar	500.77
7.	Institute of Physics, Bhubaneswar	35.96
8.	National Institute of Science Education and Research, Bhubaneshwar	141.65
9.	Saha Institute of Nuclear Physics, Kolkata	120.31
AYUSH		
10.	Central Council of Research in Yoga and Naturopathy	37.40
11.	Central Council of Homeopathy	3.52
12.	Central Council of Indian Medicine	2.86
13.	Rashtriya Ayurvedic Vidyapeeth	8.60
14.	Central Council for Research in Homeopathy	112.50
15.	Central Council for Research in Unani Medicine	133.94
16.	Central Council of Research in Ayurvedic Sciences	216.14
17.	Morarji Desai national Institute of Yoga	11.74
18.	All India Institute of Ayurveda	29.45
BIO-TECHNOLOGY		
19.	National Brain Research Centre, Gurgaon	42.21
20.	National Centre for Cell Sciences, Pune	54.40
21.	National Institute of Immunology, New Delhi	71.75
22.	Rajiv Gandhi Centre for Biotechnology, Thiruvananthapuram	75.12
23.	Centre for DNA Finger Printing & Diagnostics, Hyderabad	40.20

Sl. No.	Central Autonomous Body	Grants released during 2017-18
24.	Institute of Bio-resources and Sustainable Development, Imphal	25.00
25.	Institute of Life Sciences, Bhubaneswar	58.58
26.	Translational Health Science and Technology Institute, Faridabad	29.48
27.	National Agri-Food Biotechnology Institute, Mohali	31.00
28.	Institute for Stem Cell Research and Regenerative Medicine Bengaluru	82.50
29.	National Institute of Biomedical Genomics, Kalyani	25.50
30.	National Institute of Animal Biotechnology, Hyderabad	75.50
31.	National Institute for Plant Genome Research, New Delhi	38.00
32.	Centre of Innovative and Applied Bioprocessing, Mohali	14.46
33.	Regional Centre for Biotechnology, Faridabad	22.48
CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION		
34.	Warehousing Development and Regulatory Authority	5.81
35.	Bureau of Indian Standards	2.00
CULTURE		
36.	Centre for Cultural Resources and Training	58.59
37.	Lalit Kala Akademi	27.93
38.	Delhi Public Library	21.14
39.	Sahitya Akademi	34.10
40.	Sangeet Natak Akademi	63.00
41.	Indira Gandhi National Centre for Arts	35.60
42.	National School of Drama	154.56
43.	International Buddhist Confederation	2.55
44.	Nehru Memorial Museum and Library	25.94
45.	National Museum Institute	3.54
46.	Gandhi Smriti & Darshan Samiti	15.05
47.	Tibet House	1.20
EARTH SCIENCES		
48.	National Institute of Ocean Technology, Chennai	182.77
49.	Indian Institute of Tropical Meteorology, Pune	311.41
50.	Indian National Centre for Ocean Information Services, Hyderabad	82.70
51.	National Centre for Antarctic & Ocean Research, Goa	260.47
52.	National Centre for Earth Sciences Studies, Thiruvananthapuram	24.19

Sl. No.	Central Autonomous Body	Grants released during 2017-18
	EMPOWERMENT OF PERSONS WITH PHYSICAL DISABILITY	
53.	ISLRTC	4.50
	ENVIRONMENT, FOREST AND CLIMATE CHANGE	
54.	Animal Welfare Board of India, Chennai	6.07
55.	Central Zoo Authority, New Delhi	13.24
56.	National Biodiversity Authority, Chennai	20.40
57.	National Tiger Conservation Authority, New Delhi	13.73
58.	Wildlife Institute of India, Dehradun	39.42
	EXTERNAL AFFAIRS	
59.	Indian Council for Cultural Relations	233.14
60.	Indian Council for World Affairs	11.06
61.	Indian Development Foundation of Overseas Indians	1.00
62.	South Asian University [#]	287.55 (2017)
		143.89 (2018)
	HEALTH AND FAMILY WELFARE	
63.	Indian Nursing Council	0.21
64.	Dental Council of India	0.25
65.	Pharmacy Council of India	0.20
66.	Medical Council of India	1.00
67.	AIIMS	3184.06
68.	Rashtriya Arogaya Nidhi	30.00
69.	Indian Council of Medical Research	1413.60
70.	National Institute of Health & family Welfare	56.97
71.	Food Safety & Standards Authority of India	183.44
	HOME AFFAIRS	
72.	National Human Rights Commission	41.60
73.	Land Ports Authority of India	100.00
	INFORMATION & BROADCASTING	
74.	Prasar Bharati	2737.86
75.	Press Council of India	6.06
	LAW & JUSTICE	
76.	National Legal Service Authority	100.00
77.	Institute of Constitutional & Parliamentary Studies	1.51

[#] The Accounts are prepared for the period January to December.

Sl. No.	Central Autonomous Body	Grants released during 2017-18
	MINORITY AFFAIRS	
78.	Central Waqf Council	13.67
	NEW AND RENEWABLE ENERGY	
79.	Centre for Wind Energy Technology (National Institute of Wind Energy), Chennai	23.00
80.	National Institute of Bio-Energy, Kapurthala	1.00
	RURAL DEVELOPMENT	
81.	Council for Advancement of People's Action and Rural Technology	8.19
	SOCIAL JUSTICE AND EMPOWERMENT	
82.	Rehabilitation Council of India	5.71
83.	National Trust	13.14
84.	Pt. Deendayal Upadhyay National Institute for Person with Physical Disabilities (Divyangjan)	32.08
	SCIENTIFIC AND INDUSTRIAL RESEARCH	
85.	Consultancy Development Centre, New Delhi	1.00
86.	Council of Scientific and Industrial Research, New Delhi	4,735.04
	SCIENCE AND TECHNOLOGY	
87.	Aryabhata Research Institute for Observational Sciences, Nainital	17.23
88.	Birbal Sahni Institute of Paleobotany, Lucknow	36.49
89.	Indian National Academy of Engineering, Gurgaon	4.78
90.	Technology Information, Forecasting and Assessment Council, New Delhi	16.00
91.	Vigyan Prasar, New Delhi	16.07
92.	Wadia Institute of Himalayan Geology, Dehradun	33.52
93.	Agharkar Research Institute, Pune	23.50
94.	Indian Institute of Geomagnetism, Mumbai	40.20
95.	International Advanced Research Centre for Powder Metallurgy, Hyderabad	55.77
96.	Indian Institute of Astrophysics, Bengaluru	60.47
97.	Indian Academy of Sciences, Bengaluru	12.21
98.	Jawaharlal Nehru Centre for Advanced Scientific Research, Bengaluru	78.92
99.	Bose Institute, Kolkata	86.03
100.	Indian Association for the Cultivation of Science, Kolkata	102.74
101.	S N Bose National Centre for Basic Science, Kolkata	42.20

Sl. No.	Central Autonomous Body	Grants released during 2017-18
102.	Institute of Advanced Study in Science and Technology, Guwahati	31.37
103.	National Innovation Foundation, Ahmedabad	19.51
104.	Indian National Science Academy, New Delhi	22.50
105.	National Academy of Sciences, Allahabad	16.31
106.	Raman Research Institute, Bangalore	49.35
107.	Centre for Nano and Soft Matter Sciences, Bangalore	12.74
108.	Indian Science Congress Association, Kolkata	10.75
109.	National Innovation Foundation, Ahmedabad	19.51
110.	Science and Engineering Research Board, New Delhi	824.52
111.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram	205.03
112.	Technology Development Board, New Delhi	206.25
	SPACE	
113.	North Eastern Space Application Centre, Shillong	32.40
114.	Indian Institute of Space Technology, Thiruvananthapuram	97.00
115.	National Atmospheric Research Laboratory, Tirupati	24.70
116.	Physical Research Laboratory, Ahmedabad	190.00
117.	Semi-Conductor Laboratory, Chandigarh	329.00
	Skill Development & Entrepreneurship	
118.	National Skill Development Agency	20.00
	WATER RESOURCES, RIVER DEVELOPMENT AND GANGA REJUVENATION	
119.	National Institute of Hydrology, Roorkee	23.75
120.	Betwa River Board, Jhansi	31.04
121.	Brahmaputra Board, Guwahati	202.62
122.	Narmada Control Authority, Indore	45.75
123.	National Mission for Clean Ganga, New Delhi	4,625.80
124.	National Water Development Agency, New Delhi	100.26
	WOMEN AND CHILD DEVELOPMENT	
125.	Central Adoption Resource Agency	8.77
126.	National Commission for Women	24.29
127.	National Commission for Protection of Child Rights	16.01
	YOUTH AFFAIRS & SPORTS	
128.	National Sports Development Fund	2.00
129.	National Anti Dope Agency	5.30

Sl. No.	Central Autonomous Body	Grants released during 2017-18
130.	Sports Authority of India	913.43*
131.	National Dope Testing Laboratory	9.90
132.	Nehru Yuva Kendra Sangathan	303.68
Total		27106.64

*including ₹ 448.47 crore of Specific Purpose Grant

APPENDIX-II

(Referred to in paragraph no. 1.8)

Outstanding Utilisation Certificates

₹ in lakh

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2017)	Utilisation Certificates outstanding in respect of grants released upto March 17 which were due by 31 st March 2018	
			Number	Amount
1.	Agriculture & Farmers' Welfare			
	Agriculture Cooperation	Up to March 2011	32	5698.50
		2011-2016	370	51045.20
		2016-17	343	91728.99
		Total	745	148472.69
	Animal Husbandry, Dairying & Fisheries	Up to March 2011	2	792.26
		2011-2016	117	14600.78
		2016-17	59	11987.92
		Total	178	27380.96
2.	Culture			
		Up to March 2011	2416	18790.88
		2011-2016	1624	27246.65
		2016-17	1030	38330.47
		Total	5070	84368.00
3.	Woman & Child Development			
		Up to March 2011	4384	27874.59
		2011-2016	459	16050.39
		2016-17	98	13954.55
		Total	4941	57879.53
4.	Social Justice & Empowerment			
	Empowerment of persons with Disabilities (Divyangjan)	Up to March 2011	2	233.81
		2011-2016	19	1835.56
		2016-17	16	7807.93
		Total	37	9877.30
	Assistance to disabled persons for purchasing/fitting of aids and Appliances (ADIP)	Up to March 2011	0	0.00
		2011-2016	4	62.80
		2016-17	10	165.32
		Total	14	228.12

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2017)	Utilisation Certificates outstanding in respect of grants released upto March 17 which were due by 31 st March 2018	Amount (in lakh)
5.	Ministry of Consumer Affairs			
	Consumer Affairs	Up to March 2011	37	85.32
		2011-2016	19	897.52
		2016-17	20	389.90
		Total	76	1372.74
6.	Ministry of Food Processing Industries			
	Food Processing Industries	Up to March 2011	1271	14616.57
		2011-2016	604	22109.66
		2016-17	241	25143.84
		Total	2116	61870.07
7.	Ministry of Rural Development			
	MGNREGA	Up to March 2011	1	99.00
		2011-2016	0	0.00
		2016-17	0	0.00
		Total	1	99.00
	Training Division	Up to March 2011	16	290.68
		2011-2016	18	464.81
		2016-17	56	1999.46
		Total	90	2754.95
	District Rural Development Agencies (DRDA) Administration Division	Up to March 2011	0	0.00
		2011-2016	2	49.20
		2016-17	27	498.83
		Total	29	548.03
8.	Drinking Water & Sanitation			
	National Rural Drinking water programme	Up to March 2011	9	4441.84
		2011-2016	21	23125.83
		2016-17	2	3873.20
		Total	32	31440.87
	Swachh Bharat Mission	Up to March 2011	0	0.00
		2011-2016	1	42.48
		2016-17	1	105.02
		Total	2	147.50
9.	Home Affairs			
	Police Modernisation Division	Up to March 2011	17	32.31
		2011-2016	63	289.30
		2016-17	29	478.83
		Total	109	800.44

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2017)	Utilisation Certificates outstanding in respect of grants released upto March 17 which were due by 31 st March 2018	Amount (in lakh)
	Border Management	Up to March 2011	2	128.91
		2011-2016	15	5805.24
		2016-17	13	22297.11
		Total	30	28231.26
	NE Division.Tripura	Up to March 2011	0	0.00
		2011-2016	0	0.00
		2016-17	1	2.18
		Total	1	2.18
	Mizoram	Up to March 2011	0	0.00
		2011-2016	2	728.38
		2016-17	1	750.00
		Total	3	1478.38
	LWE Division	Up to March 2011	0	0.00
		2011-2016	6	1264.00
		2016-17	0	0.00
		Total	6	1264.00
Special Infrastructure Scheme	Up to March 2011	6	381.00	
	2011-2016	10	1920.00	
	2016-17	0	0.00	
	Total	16	2301.00	
Scientific Department				
10.	Department of Atomic Energy			
	Atomic Energy	Up to March 2011	155	852.00
		2011-2016	1504	16961.00
		2016-17	475	4744.00
		Total	2134	22557.00
11.	Department of Space			
	Department of Space	Up to March 2011	133	584.00
		2011-2016	82	280.00
		2016-17	136	719.00
		Total	351	1583.00
12.	Science & Technology			
	Department of Bio-Technology	Up to March 2011	3006	92533.00
		2011-2016	18037	466432.00
		2016-17	5093	122576.00
		Total	26136	681541.00

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2017)	Utilisation Certificates outstanding in respect of grants released upto March 17 which were due by 31 st March 2018	Amount (in lakh)
			Number	Amount
	Department of Science and Technology	Up to March 2011	14204	284667.00
		2011-2016	19125	372265.60
		2016-17	6080	141213.00
		Total	39409	798145.60
	Department of Scientific and Industrial Research	Up to March 2011	131	39515.00
		2011-2016	738	97812.00
		2016-17	295	228783.00
		Total	1164	366110.00
13.	Ministry of Earth Sciences			
	Earth Sciences	Up to March 2011	440	3345.00
		2011-2016	137	2569.00
		2016-17	87	1267.00
		Total	664	7181.00
14.	Ministry of Environment, Forest and Climate Change			
	Environment, Forest and Climate Change	Up to March 2011	3600	12657.00
		2011-2016	378	18926.00
		2016-17	222	21325.00
		Total	4200	52908.00
15.	Ministry of New and Renewable Energy			
	New and Renewable Energy	Up to March 2011	59	1796.00
		2011-2016	507	147973.00
		2016-17	632	124131.00
		Total	1198	273900.00
16.	Ministry of Water Resources, River Development and Ganga Rejuvenation			
	Water Resources, River Development and Ganga Rejuvenation	Up to March 2011	160	1221.00
		2011-2016	57	33162.00
		2016-17	135	18749.00
		Total	352	53132.00
Grand Total			89104	2717574.62

APPENDIX - III

(Referred to in paragraph no. 1.9 (a))

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.	Central Agricultural University, Imphal	08.11.2017	4
2.	Central Institute of Buddhist Studies, Choglamsar, Ladhak	30.10.2017	3
3.	Indira Gandhi National Center for Arts, New Delhi	28.12.2017	5
4.	Maulana Abul Kalam Azad Institute of Asian Studies Kolkata	13.12.2017	5
5.	Nehru Memorial Museum and Library, New Delhi	24.11.2017	4
6.	North-Central Zone Cultural Centre, Allahabad	06.11.2017	4
7.	Rampur Raza Library Board, Rampur (U.P.)	04.10.2017	3
8.	Victoria Memorial Hall, Kolkata	20.12.2017	5
9.	Indian Council for Cultural Relations, New Delhi	23.11.2017	4
10.	Haj Committee of India, Mumbai.	29.11.2017	4
11.	Pension Fund Regulatory and Development Authority	26.10.2017	3
12.	Rashtriya Arogya Nidhi	06.10.2017	3
13.	Central University of Kashmir, Sonwar	17.10.2017	3
14.	Indian Council of Philosophical Research, New Delhi	30.10.2017	3
15.	Indian Institute of Technology, Mumbai	26.10.2017	3
16.	National Council of Rural Institutes, Hyderabad	13.10.2017	3
17.	National Institute of Technology, Goa	06.11.2017	4
18.	National Institute of Technology, Sikkim	28.11.2017	4
19.	National Institute of Technology, Aizawal, Mizoram	18.10.2017	3
20.	Jawahar Navodaya Vidyalaya, South Tripura	08.11.2017	4
21.	Puducherry University, Puducherry	03.10.2017	3

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
22.	Indian Institute of Information Technology, Una	31.10.2017	3
23.	Indian Institute of Information Technology, Srirangam	04.12.2017	5
24.	Indian Institute of Information Technology, Kottayam	27.10.2017	3
25.	Indian Institute of Engineering Science and Technology, Shibpur	01.12.2017	5
26.	Indian Institute of Management, Visakhapatnam	12.10.2017	3
27.	Indian Institute of Technology, Tirupati	12.12.2017	5
28.	National Judicial Academy, Bhopal	26.12.2017	5
29.	Council for Advancement of People's Action & Rural Technology, New Delhi	18.10.2017	3
30.	National Institute for the Orthopaedically Handicapped, Kolkata	09.10.2017	3
31.	Lakshmibai National Instt. of Physical Education, Gwalior	05.12.2017	5
32.	Sports Authority of India, New Delhi	22.11.2017	4
33.	National Sports Development Fund, New Delhi (Entrustment received in Oct. 2012)	16.10.2017	3
34.	National Dope Testing Laboratory	03.11.2017	4
35.	Rajiv Gandhi National Institute of Youth Development ,Sriperumbudur	11.12.2017	5
36.	Indian Museum, Kolkata	02.02.2018	7
37.	National Museum, New Delhi	26.2.2018	7
38.	North Eastern Institute of Folk Medicine,(NEIFM), Itanagar	03.04.2018	9
39.	North Eastern Institute of Ayurveda and Homeopathy, Shillong	15.06.2018	11
40.	Municipal Council, Port Blair, A&N islands(2007-08 onwards) (Entrustment received in 2013)	06.02.2018	7
41.	Building & Other Construction Workers Welfare Board, Chandigarh	05.01.2018	6
42.	Indian Institute of Management, Kozhikode	13.06.2018	11
43.	Sardar Vallabhbhai National Institute of Technology, Surat	18.09.2018	14

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
44.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi	15.01.2018	6
45.	Ghani Khan Choudhary Institute of Engineering & Technology, Malda	26.03.2018	8
46.	Indian Institute of Information Technology, Kalyani	11.07.2018	12
47.	Indian Institute of Information Technology, Manipur	12.02.2018	7
48.	Employees Provident Fund Organisation. New Delhi	27.02.2018	7
49.	Andaman & Nicobar Islands Building and other Construction Workers Welfare Board	02.03.2018	8
50.	Chandigarh Building & Other Construction workers welfare Board , Chandigarh	05.01.2018	6
51.	District Legal Services Authority, Chandigarh	15.02.2018	7
52.	National Cultural Fund, New Delhi	15.02.2018	7
53.	Animal Welfare Board of India, Chennai	02.04.2019	9
54.	National Mission for Clean Ganga, New Delhi	17.10.2019	3.5

APPENDIX -IV

(Referred to in paragraph no. 1.9 (b))

List of Autonomous Bodies in respect of which audited accounts for the year 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 had not been presented before the Parliament as on 31 December 2017

Sl. No.	Name of Autonomous Body
For the year 2012-13	
Ministry of Culture	
1.	Tibet House
Ministry of Ayush	
2.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
For the year 2013-14	
Ministry of Ayush	
1.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Culture	
2.	Tibet House
For the year 2014-15	
Ministry of Ayush	
1.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Culture	
2.	Tibet House
3.	International Buddhist House
Ministry of Science & Technology	
4.	Council of Scientific and Industrial Research, New Delhi
For the year 2015-16	
Ministry of Agriculture	
1.	Veterinary Council of India
Ministry of Ayush	
2.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Culture	
3.	Tibet House
4.	International Buddhist Confederation ,Delhi
Ministry of Science & Technology	
5.	Council of Scientific and Industrial Research, New Delhi
Ministry of Human Resource Development	
6.	National Institute of Open Schooling, Noida.

Sl. No.	Name of Autonomous Body
Ministry of Social Justice & Empowerment	
7.	National Commission for Backward Classes
For the year 2016-17	
Ministry of Agriculture	
1.	Coastal Aquaculture Authority, Chennai
2.	Central Agricultural University, Imphal
Ministry of Ayush	
3.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Chemicals & Fertilisers	
4.	National Institute of Pharmaceutical Education and Research, Guwahati
Ministry of Culture	
5.	Maulana Abul Kalam Azad Institute of Higher Studies
6.	Nav Nalanda Mahavira, Nalanda
Ministry of Environment & Forest	
7.	Animal Welfare Board of India, Chennai
Ministry of Higher Education	
8.	Indian Institute of Management, Lucknow
9.	Indian Institute of Technology, Tirupati
10.	National Institute of Technology, Arunachal Pradesh
11.	National Institute of Technology, Delhi
12.	National Institute of Open Schooling, Noida.
Ministry of Law & Justice	
13.	National Judicial Academy, Bhopal
Ministry of Youth Affairs & Sports	
14.	Sports Authority of India Delhi
Ministry of Science & Technology	
15.	Council of Scientific and Industrial Research, New Delhi
16.	Science and Engineering Research Board, New Delhi
17.	Technology Development Board, New Delhi*
18.	Sree Chitra Tirunal Institute for Medical Science & Technology, Thiruvananthapuram
19.	Betwa River Board, Jhansi
21.	Narmada Control Authority, Indore
21.	National Bio-diversity Authority, Chennai

*Accounts were presented in Lok Sabha on 27.12.2017 and in Rajya Sabha to 02.01.2018.

APPENDIX -V

(Referred to in paragraph no. 1.9 (b))

Delay in presentation of audited accounts for the years 2016-17 by Autonomous Bodies to Parliament

Sl. No.	Name of Autonomous Body	Year of Audited accounts	Delay in month
	Ministry of Chemical and Fertilizers		
1.	National Institute of Pharmaceutical Education and Research, Mohali	2016-17	2
	Ministry of Culture		
2.	Allahabad Museum Society, Allahabad	2016-17	3
3.	Delhi Public Library	2016-17	7
4.	Khuda Bux Oriental Public Library, Patna	2016-17	7
5.	Raja Ram Mohan Roy Library Foundation, Kolkata	2016-17	7
6.	Salarjung Museum Board, Hyderabad	2016-17	7
	Ministry of Human Resource Development	2016-17	
7.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2016-17	2
8.	Indian Institute of Management, Bengaluru	2016-17	3
9.	Indian Institute of Management, Kolkata	2016-17	3
10.	Indian Institute of Management, Rohtak	2016-17	3
11.	Indian Institute of Management, Tiruchirapalli	2016-17	3
12.	Indian Institute of Science Education & Research, Kolkata	2016-17	3
13.	Indian Institute of Technology, Chennai	2016-17	3
14.	Indian Institute of Technology, Kanpur	2016-17	3
15.	Indian Institute of Technology, Ropar	2016-17	3
16.	National Institute of Technical Teachers Training & Research, Kolkata	2016-17	3
17.	National Institute of Technology, Silchar	2016-17	3
18.	National Institute of Technology, Surathkal.	2016-17	3
19.	Rajiv Gandhi Indian Institute of Management, Shillong	2016-17	3
20.	Indian Institute of Management, Indore	2016-17	7
21.	Indian Institute of Science Education & Research, Mohali	2016-17	7
22.	Indian Institute of Technology, Mandi	2016-17	7
23.	Maulana Azad National Institute of Technology, Bhopal	2016-17	7
24.	Motilal Nehru National Institute of Technology, Allahabad	2016-17	7
25.	National Institute of Technology, Durgapur	2016-17	7

Sl. No.	Name of Autonomous Body	Year of Audited accounts	Delay in month
26.	National Institute of Technology, Kurukshetra	2016-17	7
27.	National Institute of Technology, Nagaland, Chumukedima	2016-17	7
28.	Sant Longowal Institute of Engineering and Technology, Longowal	2016-17	7
29.	Indian Council of Historic Research, Delhi	2016-17	12
30.	Indian Institute of Advanced Studies, Shimla	2016-17	12
31.	National Institute of Technology, Agartala	2016-17	13
	Ministry of Law & Justice		
32.	National Legal Services Authority, Delhi	2016-17	13
	Ministry of Social Justice & Empowerment		
33.	Rehabilitation Council of India, New Delhi	2016-17	1
34.	National Institute for Empowerment of Person with Intellectual Disabilities, Secunderabad	2016-17	3
	Ministry of Science & Technology		
35.	Science and Engineering Research Board, New Delhi (L.S.-04.04.2018 & R.S.-02.04.2018)	2016-17	3
36.	Sree Chitra Tirunal Institute for Medical Science & Technology, Thiruvananthapuram (presented in Rajya Sabha on 02.01.2018)	2016-17	2 days
37.	National Bio-diversity Authority, Chennai (Presented to Lok Shabha and Rajya sabha on 16.03.2018 and 12.03.2018 resp.)	2016-17	2.5
38.	Council of Scientific and Industrial Research, New Delhi	2016-17	Yet to be presented
39.	Betwa River Board, Jhansi (Submitted before LS & RS on 27.07.2018 & 28.07.2018 resp.)	2016-17	7
40.	Narmada Control Authority, Indore (Submitted before LS & RS on 04.01.2018 & 05.01.2018 resp.)	2016-17	4 to 5 days

APPENDIX - VI

(Referred to in paragraph no. 1.10)

Significant observations on the accounts of individual Central Autonomous Bodies

1. Central University of Haryana, Mahendergarh

Loans & Advances - ₹ 265.01 crore

Above included an amount of ₹ 177.79 crore for which works have been completed by the executing agencies and the assets have been put to use by the University but the advance amount has not been capitalised in the Annual Accounts. This has resulted in overstatement of Loans, Advances and Deposits by ₹ 177.79 crore, understatement of Tangible Assets by ₹ 174.00 crore and understatement of Depreciation by ₹ 3.79 crore.

2. Hemvati Nandan Bahuguna Garhwal University, Garhwal

Capital work in progress- ₹ 16.77 crore

The entire amount of ₹ 16.77 crore depicted under above head was given to a service provider as capital advance for establishment of Wi-Fi. This has resulted in overstatement of Capital Work in Progress and understatement of Loans and Advances by ₹ 16.77 crore

3. Assam University, Silchar

Grants/Subsidies: ₹150.15 crore

In a deviation of instruction contained in Format of Accounts prescribed by MHRD, revenue grant of ₹ 150.15 crore was recognised under the above head instead of the amount equivalent to revenue expenditure of ₹ 122.91 crore incurred in the year 2017-18. This resulted in overstatement of Grant/Subsidies and understatement Current Liabilities by ₹ 27.24 crore each and consequently overstatement of Excess of Expenditure over Income by the same amount.

4. All India Institute of Medical Sciences, New Delhi

Current Liabilities and Provisions (Main)- ₹ 225.69 crore

The above includes an amount of ₹ 20.81 crore received for specific purpose which should be shown under Earmarked Fund. This has resulted in overstatement of Current Liabilities as well as understatement of Earmarked Fund by ₹ 20.81 crore.

5. National Institute of Health & Family Welfare, New Delhi

Secured Loans and Borrowings – ₹ 48.29 crore

The Institute was conducting the Certificate Courses under Distance Learning for which fees were being received from the enrolled students. However, the income and expenditure of these courses was shown in the Project Account, instead of being shown in the Income and Expenditure Accounts of the Institute. As a result, the surplus including fixed deposits made

out of surplus of the course fees was shown as a liability in Schedule 4 of the Balance Sheet, along with liabilities of Project Accounts. As there is no liability outstanding in these courses, the total liabilities of the Institute were overstated by ₹ 1.55 crore and the income of the Institute was understated by the same amount over the years.

6. Food Safety & Standards Authority of India, New Delhi

Current Liabilities & Provisions: ₹ 34.10 crore

An amount of ₹ 18.19 crore was collected as fees under the Product Approval Scheme during the period 2012-13 to 2015-16 which was stated to be non-refundable. However, the Product Approval Scheme was quashed by Supreme Court on 19 August 2015. At that time 1876 applications were pending with the Authority. The fee of the same was not refunded to the applicants and the same was taken as receipt of the Authority in previous year accounts. As these applications were pending decision of either rejection or approval of the application, the fees received on these applications should have been shown as liability in the accounts. Hence, the Current Liabilities of the Authority were understated by ₹ 4.69 crore and Corpus Fund was overstated by the same amount. The fact of case should also be disclosed in Notes to the accounts

7. Central Council of Indian Medicine

Fixed Assets

Ministry of H&FW entered into an agreement (April 2008) with M/s HSCC Ltd. (consultant) for providing consulting services for construction of building for the Institute. Institute has started using this building from May 2015. As on 31.03.2018 Ministry/Institute paid an amount of ₹ 140.38 crore to the consultant. Out of which, consultant had already incurred expenditure of ₹ 120.02 crore for the construction of building and procurement of furniture and equipment. Institute had not included above assets in its accounts. This resulted in understatement of Fixed Assets/Work in progress and Current Assets, Loans and Advances by ₹ 120.02 and ₹ 20.36 crore, respectively and also understatement of Corpus/Capital Fund by ₹ 140.38 crore

8. National Institute of Homoeopathy, Kolkata

Earmarked/Endowment Fund: ₹ 35.53 crore

The above head was overstated by ₹ 6.37 crore due to inclusion of fund balance of General Provident Fund and Contributory Provident Fund owned by employees in the Institute's accounts. Correspondingly, Current Assets, Loans and Advance was overstated by ₹ 6.37 crore.

9. Eastern Zonal Cultural Centre, Salt Lake, Kolkata

Establishment Expenses: ₹3.95 crore

Though an amount of ₹ 1.45 crore out of ₹ 1.80 crore towards actuarial provision for gratuity and leave encashment was already included in the annual account for the year 2016-17,

Institute charged entire amount of ₹ 1.80 crore instead of ₹ 35.77 lakh in the annual account for the year 2017-18. This resulted in overstatement of Establishment Expenses and Current Liabilities & Provisions by ₹ 1.44 crore and consequently overstatement of Excess of Expenditure over Income by the same amount.

10. National Institute of Technology, Arunachal Pradesh

Grant from MHRD : ₹ 30.00 crore

Institute had incurred revenue expenditure of ₹ 17.21 crore but has booked entire grant as income in the Income & Expenditure Accounts in contravention of instructions for preparation of accounts issued by MHRD. This has resulted in overstatement of Income and understatement of Current Liabilities by ₹ 12.79 crore.

11. National Institute of Technology, Durgapur

Capital Work-in-Progress: ₹213.05 crore

The above head was overstated by ₹ 73.44 crore due to inclusion of works completed between March 2014 and April 2017 and put to use. The impact of the depreciation due to non-capitalisation of buildings worth ₹ 73.44 crore @ 2 per cent depreciation was ₹ 2.17 crore. This resulted in overstatement of Capital work in progress by ₹ 73.44 crore, understatement of Buildings by ₹ 71.27 crore and understatement of Expenditure by ₹ 2.17 crore.

12. Aligarh Muslim University, Aligarh

Administrative and General Expenses:- ₹ 46.55 crore

The above included a sum of ₹ 1.21 crore pertaining to purchase of fixed assets (Books - ₹ 11.03 lakh, Equipment - ₹ 3.64 lakh, Furniture & Fixture - ₹ 70.87 lakh and Instrument Accessories - ₹ 35.90 lakh) which should have been included under Fixed Assets. This resulted in overstatement of Administrative and General Expenses and understatement of Fixed Assets by ₹ 1.21 crore each.

13. Indian Institute of Technology, Roorkee

Intangible Assets- ₹ 12.37 crore

The Institute purchased e-journals for ₹ 13.74 crore and charged depreciation at the rate of 10 per cent instead of 40 per cent as provided in the format of account prescribed by MHRD. Consequently, the depreciation was undercharged by ₹ 4.12 crore. This has also resulted in overstatement of Fixed Assets and Capital Fund by ₹ 4.12 crore each.

14. All India Institute of Medical Sciences, Rishikesh

General

The Institute has not made any provision for retirement benefits on actuarial basis in contravention of the Accounting Standard 15 issued by ICAI.

15. National Institute of Technology, Tiruchirappalli

Fixed Assets – Tangible Assets – ₹ 247.47 crore

The above includes assets of net value ₹ 50.35 crore installed at the Centre of Excellence established by Siemens and the assets would be handed over to the Institute only after 3 years as per agreement. Thus, Capital Fund and Fixed Assets were overstated by ₹ 50.35 crore.

16. Indian Institute of Management, Trichy

Capital Work-in-Progress ₹ 313.58 crore

IIM, Trichy occupied buildings in its new campus during November 2017. However, the value of the Buildings has been shown under Capital work in Progress instead of under Fixed Assets. This has resulted in overstatement of Capital Work in progress and understatement of Fixed Assets to the extent of ₹ 154.22 crore. This has also resulted in understatement of depreciation by ₹ 3.08 crore.

17. Indian Institute of Science, Education and Research, Thiruvananthapuram

Corpus/ Capital Fund: ₹ 792.91 crore

This includes an amount of ₹ 84.34 crore being unutilised capital grant, which should have been shown as current liability in the Balance Sheet. This has resulted in overstatement of Capital Fund to the tune of ₹ 84.34 crore with corresponding understatement of Current Liabilities and Provisions by the same amount.

18. Indian Institute of Management (IIM), Kozhikode

Current Liabilities & Provisions – ₹ 25.62 crore

This is understated by ₹ 1.41 crore due to non-provision of 32 cases of revenue expenses pertaining to 2017-18 for which invoices/ bills were received before the finalisation of the Accounts. This has resulted in corresponding understatement of Expenditure in the Income and Expenditure Account.

19. Indian Institute of Technology, Palakkad

Current Liabilities and Provisions

This is understated by ₹ 1.28 crore due to non-creation of provisions for meeting various items of expenditure both revenue and capital nature incurred during 2017-18 and actually paid in April/ May 2018. This has also resulted in understatement of Expenditure by ₹ 22.89 lakh and Fixed Assets by ₹ 1.05 crore.

20. Visvesvaraya National Institute of Technology, Nagpur

Loans, Advances and Deposits - ₹ 73.51 crore

The above head was overstated by ₹ 57.96 crore due to depiction of excess expenditure over and above the grant received as grant receivable for which no sanction has been received

from the Government. This has also resulted in overstatement of Institute Corpus Fund by the same amount.

21. Indian Institute of Technology, Gandhinagar

Academic Expenses: ₹ 19.62 crore

The expenditure incurred on procurement of E-Journal (Procured as E-Content) amounting to ₹ 2.93 crore for year was booked as revenue expenditure instead of booking under capital expenditure. This has resulted in understatement of Fixed Assets by ₹ 2.93 crore and overstatement of Academic Expenses by ₹ 2.93 crore

22. Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalpur

Current liabilities & Provisions: ₹ 59.74 crore

This includes ₹ 18.40 crore being loan from internal corpus (to meet shortage of grants-in-aid). As any expenditure over and above grant has to be met from internal generation, the depiction of shortage of grant as current liability is incorrect. This resulted in overstatement of Current Liabilities by ₹ 18.40 crore and understatement of Corpus/Capital Fund by same amount.

23. Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior

Fixed Assets - Capital Work-in-Progress - ₹ 93.22 crore

This does not include ₹ 9.40 crore being expenditure incurred by CPWD out of the deposit (advance) given to the CPWD during 2017-18. This resulted in understatement Capital Work-in-Progress and overstatement of Loans, Advances and Deposits by ₹ 9.40 crore.

24. All India Institute of Medical Sciences, Raipur

Current Liabilities and Provisions – ₹ 13.64 crore

This does not include ₹ 251.84 crore being unspent balance of grants-in-aid (GIA). As per grants-in-aid sanction letters, the unutilised grants and interest earned on GIA (as per Rule 230 (8) of GFR- 2017) were required to be refunded to the Government of India. This resulted in understatement of Current Liabilities by ₹ 251.84 crore and overstatement of Corpus/Capital Fund by ₹ 251.84 crore.

25. All India Institute of Medical Sciences, Bhopal

Income from Interest Earned - ₹ 11.81 crore

This includes ₹ 11.81 crore being interest earned on unutilised grant- in-aid. This has been depicted as Income of the Institute instead of current liability. This resulted in overstatement of Income by ₹ 11.81 crore and understatement of Current Liabilities by same amount.

26. Sant Longowal Institute of Engineering & Technology, Longowal

Current Liabilities & Provisions: ₹ 53.01 crore

Above does not include ₹ 8.47 crore provision for arrears of salary & allowances as fixed by 7th Pay Commission though the sanction had been received in December 2017. This has resulted in understatement of Current Liabilities & Provisions as well as Staff Payments & Benefits by ₹ 8.47 crore each.

27. The English and Foreign Languages University, Hyderabad

Current Liabilities & Provisions: ₹ 218.61 crore

This includes ₹ 2.22 crore which were of the nature of internal income generated by the University but incorrectly classified under Sponsored Projects. This had resulted in overstatement of Current Liabilities and understatement of Income by ₹ 2.22 crore. Consequently, deficit was also overstated by ₹ 2.22 crore.

28. Central University of Karnataka

Current Liabilities and Provisions

This does not include provisions of ₹ 2.30 crore towards 7th CPC arrears (approved by Ministry of Human Resources Development, New Delhi vide orders dated 12th/30th January 2018). The arrears was paid on 4th May 2018. Non-provision of Pay Commission Arrears has resulted in understatement of Current Liabilities and Provisions and Expenditure by ₹ 2.30 crore.

29. National Institute of Unani Medicine, Bengaluru

General:

Institute had not provided for Retirement Benefits viz., Gratuity, Superannuation/Pension and Leave Encashment on actuarial basis in contravention of Accounting Standard 15 issued by ICAI.

30. Indian Institute of Information Technology, Allahabad

General

As per Significant Accounting Policy No. 7 regarding Retirement Benefits, the provision for leave encashment has been made on basis of actual leave accrued to credit of employees and provision for gratuity has been made after actualisation as per availability of fund received from MHRD. The accounting policy adopted by the Institute was in contravention of the Accounting Standard 15 issued by ICAI and format of accounts prescribed by MHRD which provided that retirement benefits are required to be provided on actuarial valuation basis.

31. Indian Institute of Technology (BHU), Varanasi

Fixed Assets- ₹ 184.05 crore

The Institute capitalised ₹ 29.86 crore given to CPWD in lieu of running bills for construction of building. The works, however, were not completed as on 31.3.2018 therefore should have been shown as 'work in progress' instead of capitalising it. This resulted in understatement of Capital Work in Progress by ₹ 29.86 crore and overstatement of Fixed Assets (tangible) by ₹ 29.26 crore. Consequently, the Depreciation was overcharged by ₹ 60.00 lakh.

APPENDIX - VII

(Referred to in paragraph no. 1.10 (a))

List of Autonomous Bodies where internal audit was not conducted during the year 2017-18

Sl. No.	Name of Autonomous Body
1.	National Trust, New Delhi
2.	National Board of Education, New Delhi
3.	Medical Council of India, New Delhi
4.	Food Safety and Standards Authority of India, New Delhi
5.	Central Council for Research in Yoga and Naturopathy, New Delhi
6.	Dental Council of India, New Delhi
7.	Central Council for Indian Medicine, New Delhi
8.	Morarji Desai National Institute of Yoga, New Delhi
9.	All India Institute of Medical Sciences, New Delhi
10.	Central Council of Homeopathy, New Delhi
11.	Central Council of Research in Homeopathy, New Delhi
12.	Pharmacy Council of India, New Delhi
13.	National Institute of Health and Family Welfare, New Delhi
14.	Indira Gandhi National Centre for the Arts, New Delhi
15.	Lalit Kala Akademi , New Delhi
16.	Sangeet Natak Akademi, New Delhi
17.	National Commission for Women, New Delhi
18.	National Commission for Protection of Child Rights, New Delhi
19.	Warehousing Development and Regulatory Authority, New Delhi
20.	National Human Rights Commission , New Delhi
21.	Rashtriya Sanskrit Sansthan, New Delhi
22.	Protection of Plant Varieties and Farmers' Rights Authority, New Delhi
23.	National Bal Bhawan, New Delhi
24.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
25.	Indian Institute of Technology, New Delhi
26.	Indian Council of Philosophical Research, New Delhi
27.	School of Planning and Architecture, New Delhi
28.	National Institute of Technology, New Delhi
29.	Central Board of Secondary Education, New Delhi
30.	Indian Council of World Affairs, New Delhi
31.	Indian Council of Medical Research, New Delhi
32.	Central Council for Research in Ayurvedic Sciences, New Delhi
33.	Rashtriya Ayurveda Vidyapeeth, New Delhi
34.	Indian Council for Cultural Relations, New Delhi

Sl. No.	Name of Autonomous Body
35.	All India Institute of Ayurveda, New Delhi
36.	National Culture Fund, New Delhi
37.	Tibet House, New Delhi
38.	National Legal Service Authority, New Delhi
39.	National Skill Development Agency, New Delhi
40.	National Council for Teachers Education, New Delhi
41.	Indian Council of Historical Research, New Delhi
42.	University of Delhi
43.	National Institute of Education Planning and Administration, New Delhi
44.	National Centre for Cold-chain Development, New Delhi
45.	The Asiatic Society
46.	Port Blair Municipal Council
47.	Tezpur University
48.	University of Allahabad , Prayagraj
49.	Indian Institute of Information Technology, Allahabad
50.	Babasaheb Bhimrao Ambedkar University, Lucknow
51.	Indian Institute of Technology(BHU), Varanasi
52.	Indian Institute of Information Technology, Lucknow
53.	Indian Institute of Technology, Kanpur
54.	Kendriya Hindi Shikshan Mandal, Agra
55.	National Institute of Open Schooling, Noida
56.	National Institute of Technology, Uttarakhand
57.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad
58.	Rampur Raza Library, Rampur
59.	Rani Lakshmi Bai Central Agricultural University, Jhansi
60.	Central Agricultural University
61.	Manipur University
62.	National Institute of Technology, Manipur
63.	Coastal Aquaculture Authority, Chennai
64.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
65.	National Institute of Technical Teachers Training and Research, Chennai
66.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
67.	Pondicherry University, Puducherry
68.	Indian Institute of Information Technology, Trichy
69.	Central Council for Research in Siddha, Chennai.
70.	South Zone Cultural Centre, Thanjavur

71.	National Institute of Technology, Calicut
72.	Coconut Development Board, Kochi
73.	Indian Institute of Technology, Palakkad
74.	Lakshadweep State Legal Services Authority, Kavaratti
75.	National Institute of Naturopathy, Pune
76.	Indian Institute of Technology, Goa
77.	Haj Committee of India, Mumbai
78.	Dattopant Thengdi National Board for Workers Education & Development, Nagpur (formerly CBWE, Nagpur)
79.	North Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong
80.	North Eastern Institute of Ayurveda And Homeopathy, Shillong
81.	Rajiv Gandhi Indian Institute of Management, Shillong;
82.	North Eastern Hill University, Shillong
83.	National Institute of Technology Meghalaya.
84.	National Institute of Technology, Arunachal Pradesh
85.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
86.	Rajiv Gandhi University, Doimukh, Arunachal Pradesh
87.	Central University of Gujarat, Gandhinagar
88.	Malviya National Institute of Technology, Jaipur
89.	All India Institute of Medical Sciences , Jodhpur
90.	Indian Institute of Information Technology, Kota
91.	Indian Institute of Technology, Jodhpur
92.	Indian School of Mines, Dhanbad
93.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
94.	Maulana Azad National Institute of Technology (MANIT), Bhopal
95.	Indian Institute of Information & Technology, Sonapat
96.	Indian Institute of Information & Technology, Una
97.	Central University of Haryana, Mahendargarh
98.	Indian Institute of Management, Amritsar
99.	Indian Institute of Technology, Mandi
100.	Central University of Kashmir, Srinagar
101.	National Institute of Technology, Srinagar
102.	National Institute of Technology, Hamirpur
103.	Central University of Himachal Pradesh
104.	Central University of Jammu
105.	Indian Institute of Technology, Jammu
106.	Chandigarh Building & Other Construction Workers Welfare Board
107.	Library of Tibetan Works & Archives, Dharamshala
108.	Central Institute of Buddhist Studies, Leh-Laddakh
109.	Sate Legal Services Authority, Chandigarh

110.	District Legal Services Authority, UT Chandigarh
111.	Rashtriya Sanskrit Vidyapeetha, Tirupati
112.	University of Hyderabad
113.	National Institute of Technology, Warangal
114.	The English and Foreign Languages University, Hyderabad
115.	Maulana Azad National Urdu University, Hyderabad
116.	Indian Institute of Technology, Hyderabad
117.	Indian Institute of Technology, Tirupati
118.	School of Planning and Architecture, Vijayawada
119.	Indian Institute of Information Technology, Chittoor
120.	Indian Institute of Science Education and Research, Tirupati
121.	National Institute of Rural Development & Panchayati Raj, Hyderabad
122.	Indian Institute of Technology, Bhubaneswar
123.	Indian Institute of Science Education and Research, Berhampur
124.	All India Institute of Medical Science, Bhubaneswar
125.	Mizoram University
126.	National Institute of Technology, Mizoram
127.	National Institute of Technology, Sikkim
128.	Central University of Karnataka, Kalburgi
129.	National Institute of Unani Medicine, Bengaluru
130.	Advanced Centre For Ayurveda In Mental Health & Mental Neuro Sciences, Bengaluru
131.	All India Institute of Speech and Hearing, Mysuru
132.	Tripura University
133.	National Institute of Technology, Agartala
134.	National Institute of Technology, Nagaland
135.	North East Zone Cultural Centre, Nagaland
136.	Nagaland University
137.	National Tiger Conservation Authority, New Delhi
138.	Betwa River Board, Jhansi
139.	Narmada Control Authority, Indore
140.	Science and Engineering Research Board
141.	Regional Centre for Biotechnology, Faridabad
142.	National Mission for Clean Ganga, New Delhi
143.	Central Zoo Authority, New Delhi

APPENDIX - VIII

(Referred to in paragraph no.1.10 (b))

List of Autonomous Bodies where physical verification of fixed assets was not conducted during the year 2017-18

Sl. No.	Name of Autonomous Body
1.	Rehabilitation Council of India, New Delhi
2.	Indian Sign Language Research and Training Centre, New Delhi
3.	Central Council of Research in Homeopathy, New Delhi
4.	All India Institute of Medical Sciences, New Delhi
5.	Morarji Desai National Institute of Yoga, New Delhi
6.	Delhi Public Library, New Delhi
7.	Centre for Cultural Resources and Training, New Delhi
8.	Lalit Kala Akademi, New Delhi
9.	Sangeet Natak Akademi, New Delh
10.	Central Adoption Resource Agency, New Delhi
11.	Sahitya Akademi , New Delhi
12.	National Bal Bhawan, New Delhi
13.	National Co-operative Development Corporation, New Delhi
14.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
15.	School of Planning and Architecture, New Delhi
16.	National Council of Educational Research and Training, New Delhi
17.	Central Council for Research in Ayurvedic Sciences, New Delhi
18.	Prasar Bharati, New Delhi
19.	Indian Council of Medical Research, New Delhi
20.	South Asian University, New Delhi
21.	Indian Council for Cultural Relations, New Delhi
22.	Indian Development Foundation of Overseas Indians, New Delhi
23.	All India Institute of Ayurveda, New Delhi
24.	National Council for Teachers Education, New Delhi
25.	Indian Council of Historical Research, New Delhi
26.	National Institute of Education Planning and Administration, New Delhi
27.	National Centre for Cold-chain Development, New Delhi
28.	International Buddhist Confederation, New Delhi
29.	National Anti-Doping Agency, New Delhi
30.	National Institute of Homoeopathy
31.	Indian Museum,
32.	The Asiatic Society

Sl. No.	Name of Autonomous Body
33.	Victoria Memorial Hall
34.	Port Blair Municipal Council
35.	Assam University, Silchar
36.	Ghani Khan Choudhury Institute of Engineering and Technology, Malda,
37.	Indian Institute of Engineering Science and Technology, Howrah
38.	Indian Institute of Management, Calcutta
39.	Indian Institute of Science Education and Research, Kolkata
40.	Indian Institute of Technology, Kharagpur
41.	Indian Institute of Technology, Guwahati
42.	National Institute of Technology, Durgapur
43.	Visva-Bharati
44.	University of Allahabad, Prayagraj
45.	Babasaheb Bhimrao Ambedkar University, Lucknow
46.	Indian Institute of Management, Lucknow
47.	Motilal Nehru National Institute of Technology, Allahabad
48.	Kendriya Hindi Shikshan Mandal, Agra
49.	Rampur Raza Library, Rampur
50.	Central Agricultural University
51.	Manipur University
52.	National Institute of Technology, Manipur
53.	National Institute of Technical Teachers Training and Research, Chennai
54.	Pondicherry University, Puducherry
55.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
56.	Indian Institute of Management, Kozhikode
57.	Lakshadweep State Legal Services Authority, Kavaratti
58.	Indian Institute of Technology, Palakkad
59.	Central University, Kerala, Kasaragod.
60.	South Central Zone for Cultural Centre, Nagpur
61.	National Institute of Industrial Engineering, Mumbai
62.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Nagpur
63.	Indian Institute of Technology, Goa
64.	Indian Institute of Technology, Dharwad
65.	Indian Institute of Technology, Bombay
66.	North Eastern Hill University, Shillong
67.	National Institute of Technology, Meghalaya
68.	National Institute of Technology, Arunachal Pradesh
69.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
70.	Rajiv Gandhi University, Doimukh, Arunachal Pradesh
71.	Indian Institute of Technology, Gandhinagar

Sl. No.	Name of Autonomous Body
72.	National Institute of Ayurveda, Jaipur
73.	Indian Institute of Management, Udaipur
74.	Indian Institute of Information Technology, Kota
75.	Indian Institute of Technology -Jodhpur
76.	Central University of Jharkhand, Brambe, Ranchi
77.	Indian School of Mines, Dhanbad
78.	National Institute of Technology, Jamshedpur
79.	Indian Institute of Management, Ranchi
80.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
81.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior
82.	Indian Institute of Technology (IIT), Indore
83.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (IIITDM), Jabalpur
84.	Indian Institute of Technology (IIT), Bhilai
85.	Central University of Punjab, Bathinda
86.	Central University of Haryana, Mahendargarh
87.	Indian Institute of Management, Amritsar
88.	Indian Institute of Science Education & Research, Mohali
89.	Indian Institute of Technology, Ropar
90.	Indian Institute of Management, Sirmaur
91.	Indian Institute of Technology, Mandi
92.	Indian Institute of Management, Jammu
93.	National Institute of Technology, Srinagar
94.	National Institute of Technology, Hamirpur
95.	Indian Institute of Technology, Jammu
96.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
97.	Sant Longowal Institute of Engineering & Technology, Sangrur
98.	Central Institute of Buddhist Studies, Leh Laddakh
99.	National Institute of Technology, Warangal
100.	Rashtriya Sanskrit Vidyapeetha, Tirupati
101.	University of Hyderabad
102.	Maulana Azad National Urdu University, Hyderabad
103.	Indian Institute of Technology, Hyderabad
104.	The English and Foreign Languages University, Hyderabad
105.	Indian Institute of Technology, Tirupati
106.	National Institute of Rural Development & Panchayati Raj, Hyderabad
107.	Indian Institute of Science Education and Research, Tirupati
108.	All India Institute of Medical Science, Bhubaneswar

Sl. No.	Name of Autonomous Body
109.	Mizoram University
110.	National Institute of Technology, Mizoram
111.	Indian Institute of Science, Bengaluru
112.	Central University of Karnataka, Kalburgi
113.	National Institute of Unani Medicine, Bengaluru
114.	Tripura University
115.	National Institute of Technology, Agartala
116.	National Institute of Technology, Nagaland
117.	North East Zone Cultural Centre, Nagaland
118.	Nagaland University
119.	National Tiger Conservation Authority, New Delhi
120.	Wildlife Institute of India, Dehradun
121.	Council of Scientific and Industrial Research
122.	Regional Centre for Biotechnology, Faridabad
123.	National Mission for Clean Ganga, New Delhi

APPENDIX - IX

(Referred to in paragraph no.1.10 (c))

List of Autonomous Bodies where physical verification of inventories was not conducted during the year 2017-18

Sl. No.	Name of Autonomous Body
1.	Pandit Deendayal Upadhyaya National Institute for Persons with Physically Disabilities, New Delhi
2.	Indian Sign Language Research and Training Centre, New Delhi
3.	All India Institute of Medical Sciences, New Delhi
4.	Press Council of India, New Delhi
5.	Central Council of Research in Homeopathy, New Delhi
6.	Morarji Desai National Institute of Yoga, New Delhi
7.	Lalit Kala Akademi , New Delhi
8.	Centre for Cultural Resources and Training, New Delhi
9.	Central Adoption Resource Agency, New Delhi
10.	Sangeet Natak Akademi, New Delhi
11.	Indira Gandhi National Centre for the Arts, New Delhi
12.	Indira Gandhi National Open University, New Delhi
13.	Central Board of Secondary Education, New Delhi
14.	School of Planning and Architecture, New Delhi
15.	Indian Council of Philosophical Research, New Delhi
16.	National Council of Educational Research and Training, New Delhi
17.	National Cooperative Development Corporation, New Delhi
18.	National Legal Service Agency, New Delhi
19.	Central Council for Research in Ayurvedic Sciences, New Delhi
20.	Prasar Bharati, New Delhi
21.	South Asian University, New Delhi
22.	Indian Council for Cultural Relations, New Delhi
23.	Indian Development Foundation of Overseas Indians, New Delhi
24.	All India Institute of Ayurveda, New Delhi
25.	Indian Council of Historical Research, New Delhi
26.	National Institute of Education Planning and Administration, New Delhi
27.	International Buddhist Confederation, New Delhi
28.	National Anti-Doping Agency, New Delhi
29.	Indian Museum,
30.	The Asiatic Society
31.	Victoria Memorial Hall

Sl. No.	Name of Autonomous Body
32.	Ghani Khan Choudhury Institute of Engineering and Technology, Malda,
33.	Indian Institute of Engineering Science and Technology, Howrah
34.	Indian Institute of Management, Calcutta
35.	Indian Institute of Science Education and Research, Kolkata
36.	National Institute of Technology, Durgapur
37.	University of Allahabad, Prayagraj
38.	Babasaheb Bhimrao Ambedkar University, Lucknow
39.	Hemvati Nandan Bahuguna Garhwal University, , Garhwal (Uttarakhand)
40.	Indian Institute of Management, Lucknow
41.	Kendriya Hindi Shikshan Mandal, Agra
42.	Motilal Nehru National Institute of Technology, Allahabad
43.	National Institute of Technology, Uttarakhand
44.	Rampur Raza Library, Rampur
45.	Central Agricultural University
46.	Manipur University
47.	National Institute of Technology, Manipur
48.	National Institute of Technical Teachers Training and Research, Chennai
49.	Pondicherry University, Puducherry
50.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
51.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur.
52.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
53.	Gandhigram Rural Institute, Dindigul
54.	National Institute of Technology, Calicut
55.	Indian Institute of Management, Kozhikode.
56.	Indian Institute of Technology, Palakkad
57.	Lakshadweep State Legal Services Authority, Kavaratti
58.	Indian Institute of Technology, Goa
59.	Indian Institute of Technology, Bombay
60.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Nagpur
61.	North Eastern Hill University, Shillong
62.	National Institute of Technology, Meghalaya
63.	National Institute of Technology, Arunachal Pradesh
64.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
65.	Rajiv Gandhi University, Doimukh, Arunachal Pradesh
66.	Indian Institute of Management, Ahmedabad
67.	Indian Institute of Technology, Gandhinagar
68.	National Institute of Ayurveda-Jaipur
69.	Indian Institute of Management, Udaipur
70.	Indian Institute of Technology, Jodhpur

Sl. No.	Name of Autonomous Body
71.	Central University of Jharkhand, Brambe, Ranchi
72.	Indian School of Mines, Dhanbad
73.	National Institute of Technology, Jamshedpur
74.	Indian Institute of Management, Ranchi
75.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
76.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior
77.	Indian Institute of Technology (IIT), Indore
78.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (IIITDM), Jabalpur
79.	Indian Institute of Technology (IIT), Bhilai
80.	Central University of Punjab, Bathinda
81.	Central University of Haryana, Mahendargarh
82.	Indian Institute of Management, Amritsar
83.	Indian Institute of Science Education & Research, Mohali
84.	Indian Institute of Technology, Ropar
85.	Indian Institute of Management, Sirmaur
86.	Indian Institute of Technology, Mandi
87.	Indian Institute of Management, Jammu
88.	National Institute of Technology, Srinagar
89.	National Institute of Technology, Hamirpur
90.	Indian Institute of Technology, Jammu
91.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
92.	Sant Longowal Institute of Engineering & Technology, Sangrur
93.	Central University of Jammu, Jammu
94.	Central Institute of Buddhist Studies, Leh-Laddakh
95.	National Institute of Technology, Warangal
96.	University of Hyderabad
97.	Maulana Azad National Urdu University, Hyderabad
98.	Rashtriya Sanskrit Vidyapeetha, Tirupati
99.	Indian Institute of Technology, Hyderabad
100.	The English and Foreign Languages University, Hyderabad
101.	Indian Institute of Technology, Tirupati
102.	Indian Institute of Science Education and Research, Tirupati
103.	All India Institute of Medical Science, Bhubaneswar
104.	Mizoram University
105.	National Institute of Technology, Mizoram
106.	National Institute of Unani Medicine, Bengaluru
107.	Indian Institute of Science, Bengaluru

Sl. No.	Name of Autonomous Body
108.	Indian Institute of Management, Bengaluru
109.	Tripura University
110.	National Institute of Technology, Agartala
111.	National Institute of Technology, Nagaland
112.	North East Zone Cultural Centre, Nagaland
113.	Nagaland University
114.	National Tiger Conservation Authority, New Delhi
115.	Wildlife Institute of India, Dehradun
116.	National Mission for Clean Ganga, New Delhi
117.	Council of Scientific and Industrial Research
118.	National Water Development Agency (Hyderabad, Chennai)
119.	Regional Centre for Biotechnology, Faridabad

APPENDIX - X

(Referred to in paragraph no. 1.10 (d))

List of Autonomous Bodies which are accounting for the grants on realisation/cash basis

Sl. No.	Name of Autonomous Body
1.	Indian Sign Language Research and Training Centre, New Delhi
2.	National Board of Education, New Delhi
3.	Delhi Public Library, New Delhi
4.	Warehousing Development and Regulatory Authority, New Delhi
5.	Land Port Authority of India, New Delhi
6.	National Commission for Women, New Delhi
7.	Gandhi Smriti & Darshan Samiti, New Delhi
8.	Bureau of Indian Standard, New Delhi
9.	Sahitya Akademi, New Delhi
10.	National School of Drama Society, New Delhi
11.	Sangeet Natak Akademi, New Delhi
12.	Lalit Kala Akademi, New Delhi
13.	National Commission for Protection of Child Rights , New Delhi
14.	Indira Gandhi National Open University, New Delhi
15.	National Legal Services Authority, New Delhi
16.	National Council for Teachers Education
17.	National Council for Promotion of Sindhi Language, New Delhi
18.	All India Institute of Medical Sciences, Rishikesh
19.	Board of Apprenticeship Training (Northern Region), Kanpur
20.	Hemvati Nandan Bahuguna Garhwal University, Garhwal (Uttarakhand)
21.	Indian Institute of Information Technology, Lucknow
22.	Indian Institute of Technology, Kanpur
23.	National Institute of Technology, Uttarakhand
24.	National Institute of Open Schooling, Noida
25.	National Institute for Visually Handicapped, Dehradun
26.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad
27.	VV Giri National Labour Institute, NOIDA (Gautam Budh Nagar)
28.	Rani Lakshmi Bai Central Agricultural University, Jhansi

Sl. No.	Name of Autonomous Body
29.	Allahabad Museum, Allahabad
30.	Indian Institute of Information Technology, Kerala, Kottayam
31.	Lakshadweep Building Development Board, (LBDB) Kavaratti
32.	Board of Apprentices Training, Mumbai
33.	All India Institute of Medical Sciences (AIIMS), Raipur, Chhattisgarh
34.	All India Institute of Medical Sciences (AIIMS) , Bhopal
35.	Central University of Punjab, Bathinda
36.	National Institute of Technology, Srinagar
37.	Central University of Himachal Pradesh
38.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
39.	Central Institute of Buddhist Studies, Leh-Laddakh
40.	Tripura University
41.	National Institute of Technology, Agartala
42.	National Institute of Technology, Nagaland
43.	North East Zone Cultural Centre, Nagaland
44.	National Tiger Conservation Authority, New Delhi
45.	Betwa River Board, Jhansi
46.	Brahmaputra Board, Guwahati
47.	Technology Development Board, New Delhi
48.	Science and Engineering Research Board, New Delhi
49.	National Water Development Agency (Chennai, Bengaluru and Hyderabad)
50.	National Biodiversity Authority, Chennai
51.	Regional Centre for Biotechnology, Faridabad

APPENDIX - XI

(Referred to in paragraph no. 1.10 (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.	National Trust, New Delhi
2.	Rehabilitation Council of India, New Delhi
3.	Medical Council of India, New Delhi
4.	Central Council for Research in Yoga and Naturopathy, New Delhi
5.	Central Council for Indian Medicine, New Delhi
6.	Morarji Desai National Institute of Yoga, New Delhi
7.	Indian Nursing Council, New Delhi, New Delhi
8.	All India Institute of Medical Sciences, New Delhi
9.	Central Council of Homeopathy, New Delhi
10.	Press Council of India, New Delhi
11.	Central Council of Research in Homeopathy, New Delhi
12.	National Institutional of Health and Family Welfare, New Delhi
13.	Centre for Cultural Resources and Training , New Delhi
14.	Lalit Kala Akademi , New Delhi
15.	Sangeet Natak Akademi , New Delhi
16.	National School of Drama Society , New Delhi
17.	Land Port Authority of India , New Delhi
18.	Warehousing Development and Regulatory Authority , New Delhi
19.	Delhi Public Library, New Delhi
20.	Sahitya Akademi , New Delhi
21.	National Human Rights Commission, New Delhi
22.	National Commission for Protection of Child Rights , New Delhi
23.	Rashtriya Sanskrit Sansthan, New Delhi , New Delhi
24.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
25.	Kendriya Vidyalaya Sangathan, New Delhi
26.	Central Board of Secondary Education, New Delhi
27.	University Grant Commission, New Delhi
28.	Indian Council of World Affairs, New Delhi
29.	National Institute of Technology, New Delhi
30.	Indian Council of Medical Research, New Delhi
31.	Central Council for Research in Ayurvedic Sciences, New Delhi

Sl. No.	Name of Autonomous Body
32.	Rashtriya Ayurveda Vidhyapeeth, New Delhi
33.	Prasar Bharati, New Delhi
34.	Indian Council for Cultural Relations, New Delhi
35.	All India Institute of Ayurveda, New Delhi
36.	National Council for Teachers Education, New Delhi
37.	Indian Council of Historical Research, New Delhi
38.	National Council for Promotion of Sindhi Language, New Delhi
39.	National Council for Promotion of Urdu Language, New Delhi
40.	National Institute of Homoeopathy
41.	Indian Museum,
42.	Maulana Abul Kalam Azad Institute of Asian Studies
43.	The Asiatic Society
44.	Victoria Memorial Hall
45.	Chittaranjan National Cancer Institute
46.	Port Blair Municipal Council
47.	Central Institute of Technology, Kokrajhar
48.	Ghani Khan Choudhury Institute of Engineering and Technology, Malda,
49.	Indian Institute of Engineering Science and Technology, Howrah
50.	Indian Institute of Technology, Kharagpur
51.	Indian Institute of Information Technology, Guwahati
52.	National Institute of Technology, Durgapur
53.	National Institute of Technology, Silchar
54.	National Institute of Technical Teachers Training and Research, Kolkata
55.	Tezpur University
56.	Visva-Bharati
57.	Banaras Hindu University, Varanasi
58.	Indian Institute of Information Technology, Lucknow
59.	Indian Institute of Technology(BHU), Varanasi
60.	Indian Institute of Information Technology, Allahabad
61.	Indian Institute of Management, Kashipur
62.	National Institute of Technology, Uttarakhand
63.	Navodaya Vidyalaya Samiti, NOIDA
64.	Gurukula Kangri Vishwavidyalaya, Haridwar
65.	All India Institute of Medical Sciences, Rishikesh
66.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad
67.	VV Giri National Labour Institute, NOIDA (Gautam Budh Nagar)
68.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi

Sl. No.	Name of Autonomous Body
69.	Rampur Raza Library, Rampur
70.	North Central Zone Cultural Centre, Prayagraj
71.	National Institute of Technology, Manipur
72.	Jawaharlal Institute of Post Graduate Medical Education and Research, Puducherry
73.	Board of Apprenticeship Training, Chennai
74.	National Institute of Siddha, Chennai
75.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
76.	National Institute of Technology, Trichy
77.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
78.	Indian Institute of Technology, Palakkad.
79.	Haj Committee of India, Bombay
80.	National Institute of Naturopathy, Pune
81.	Ali Yavar Jung National Institute of Speech and Hearing Disabilities (Divyangjan), Mumbai
82.	Dattopant Thengdi National Board for Workers Education & Development, Nagpur
83.	National Institute for Industrial Engineering, Mumbai
84.	Visvesraya National Institute of Technology, Nagpur
85.	Board of Apprentices Training, Mumbai
86.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Nagpur
87.	South Central Zone Cultural Centre, Nagpur
88.	North Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong
89.	North Eastern Institute of Ayurveda And Homeopathy
90.	Rajiv Gandhi Indian Institute of Management, Shillong
91.	National Institute of Technology, Meghalaya
92.	Sardar Vallabh Bhai Patel National Institute of Technology (SVNIT), Surat
93.	National Institute of Ayurveda, Jaipur
94.	All India Institute of Medical Sciences, Jodhpur
95.	Malviya National Institute of Technology, Jaipur
96.	Indian Institute of Technology -Jodhpur
97.	Indian School of Mines, Dhanbad
98.	National Institute of Technology, Jamshedpur
99.	Indian Institute of Management, Ranchi
100.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
101.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
102.	All India Institute of Medical Sciences, Bhopal
103.	Maulana Azad National Institute of Technology, Bhopal
104.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior

Sl. No.	Name of Autonomous Body
105.	Maharashi Sandipani Rashtriya Vedvidya Pratishthan, Ujjain
106.	National Institute of Technology, Raipur
107.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
108.	Indian Institute of Technology, Bhilai
109.	Laxmi Bai National Institute of Physical Education, Gwalior
110.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
111.	Indian Institute of Science Education & Research, Mohali
112.	National Institute of Technology, Kurukshetra
113.	Indian Institute of Technology, Jammu
114.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
115.	Sant Longowal Institute of Engineering and Technology, Longowal
116.	Indian Institute of Advanced Study, Shimla
117.	National Institute of Technology, Hamirpur
118.	Indian Institute of Technology, Mandi
119.	Central University of Himachal Pradesh, Dharamshala
120.	National Institute of Technical Teachers' Training and Research, Chandigarh
121.	Post Graduate Institute of Medical Education and Research, Chandigarh
122.	National Horticulture Board, Gurgaon
123.	State Legal Services Authority, Chandigarh
124.	District Legal Services Authority, Chandigarh
125.	Chandigarh Building & Other Construction Workers Welfare Board
126.	Central Institute of Buddhist Studies, Leh-Ladakh
127.	Library of Tibetan Works & Archives, Dharamshala
128.	National Institute of Technology, Warangal
129.	National Institute of Science and Education Research, Tirupati
130.	Rashtriya Sanskrit Vidyapeetha, Tirupati
131.	Indian Institute of Technology, Tirupati
132.	Indian Institute of Technology, Hyderabad
133.	National Institute of Rural Development & Panchayati Raj, Hyderabad
134.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad
135.	Salar Jung Museum
136.	Indian Institute of Technology, Bhubaneswar
137.	National Institute of Technology, Rourkela
138.	Central University of Odisha, Koraput
139.	Indian Institute of Science Education and Research, Berhampur
140.	All India Institute of Medical Sciences, Bhubaneswar
141.	Swami Vivekanand National Institute of Rehabilitation Training and Research

Sl. No.	Name of Autonomous Body
	(SVNIRTAR), Cuttack
142.	National Institute of Technology, Sikkim
143.	Central University of Karnataka, Kalburgi
144.	National Institute of Unani Medicine, Bengaluru
145.	Tripura University
146.	National Institute of Technology, Agartala
147.	Nagaland University
148.	National Institute of Technology, Nagaland
149.	National Tiger Conservation Authority, New Delhi
150.	Central Zoo Authority, New Delhi
151.	Betwa River Board, Jhansi
152.	Narmada Control Authority, Indore
153.	Brahmaputra Board, Guwahati
154.	National Water Development Authority, New Delhi
155.	National Mission for Clean Ganga, New Delhi
156.	Sree Chitra Tirunal Institute for Medical Sciences & Technology, Thiruvananthapuram
157.	Technology Development Board, New Delhi
158.	Science and Engineering Research Board, New Delhi

APPENDIX - XII

(Referred to in paragraph no. 1.10 (f))

List of Autonomous Bodies which had not provided depreciation on fixed assets

Sl. No.	Name of Autonomous Body
1.	All India Institute of Medical Sciences, New Delhi
2.	Central Medical Service Society, New Delhi
3.	National Council for Teachers Education, New Delhi
4.	Indian Museum, Kolkata
5.	Visva-Bharati
6.	National Institute of Ayurveda, Jaipur
7.	Dr.B.R.National Institute of Technology, Jalandhar
8.	Post Graduate Institute of Medical Education & Research, Chandigarh
9.	Tripura University
10.	National Institute of Technology, Agartala
11.	National Institute of Technology, Warangal

APPENDIX - XIII

(Referred to in paragraph no. 1.10 (g))

List of Autonomous Bodies that revised their accounts as a result of Audit

Sl. No.	Name of Autonomous Body
1.	Indian Sign Language Research and Training Centre, New Delhi
2.	Indian Institute of Technology, Madras
3.	Coastal Aquaculture Authority, Chennai
4.	Kalakshetra Foundation, Chennai
5.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry.
6.	Board of Apprenticeship Training, Chennai
7.	National Institute of Technical Teachers Training and Research, Chennai
8.	National Institute of Siddha, Chennai
9.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
10.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram.
11.	Pondicherry University, Puducherry
12.	National Institute of Technology, Karaikal
13.	Central Council for Research in Siddha, Chennai.
14.	Central University of Tamil Nadu, Thiruvarur
15.	National Instructional Media Institute, Chennai
16.	Laxmi Bai National Institute of Physical Education, Gwalior
17.	Sikkim University
18.	National Institute of Technology, Sikkim
19.	National Institute of Unani Medicine, Bengaluru
20.	Indian Institute of Science, Bengaluru
21.	Indian Institute of Management, Bengaluru
22.	Central University of Karnataka, Kalburgi
23.	National Institute of Technology Karnataka, Suratkal
24.	Indian Institute of Management, Visakhapatnam
25.	National Institute of Technology, Warangal
26.	Swami Vivekanand National Institute of Rehabilitation Training and Research (SVNIRTAR), Cuttack

APPENDIX - XIV

(Referred to in paragraph no. 1.11)

Detailed position of the Action Taken Notes awaited/Under correspondence from various Ministries/Departments upto the year ended March 2018 as on December 2019

Sl. No	Name of the Ministry/ Deptt.	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	2016	-	-	-	1	-	1	1	-	1
2.	Department of Atomic Energy	2014	1	-	1	-	-	-	1	-	1
		2017	1	-	1	-	-	-	1	-	1
3.	Department of Bio-Technology	2017	-	-	-	2	-	2	2	-	2
4.	Culture	2012	-	-	-	1	-	1	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2016	-	-	-	1	-	1	1	-	1
		2017	-	-	-	2	1	1	2	1	1
5.	Drinking Water and Sanitation	2014	1	-	1	-	-	-	1	-	1
		2017	2	1	1	-	-	-	2	1	1
6.	Earth Sciences	2017	-	-	-	1	-	1	1	-	1
7.	Environment, Forest and Climate Change	2012	1	-	1	-	-	-	1	-	1
		2013	1	-	1	-	-	-	1	-	1
		2014	-	-	-	1	-	1	1	-	1
		2015	1	-	1	-	-	-	1	-	1

Sl. No	Name of the Ministry/ Deptt.	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
8.	External Affairs	2016	1	-	1	-	-	-	1	-	1
9.	Finance	2016	1	-	1	-	-	-	1	-	1
		2017	1	-	1	-	-	-	1	-	1
10.	Health and Family Welfare	2014	2	-	2	1	-	1	3	-	3
11.	Human Resource Development	2006	-	-	-	1	-	1	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2014	-	-	-	1	-	1	1	-	1
		2016	1	-	1	1	-	1	2	-	2
		2017	-	-	-	5	-	5	5	-	5
12.	Labour and Employment	2017	-	-	-	1	-	1	1	-	1
13.	New and Renewable Energy	2017	2	-	2	-	-	-	2	-	2
14.	NITI Aayog	2018	1	1	-	-	-	-	1	1	-
15.	Social Justice and Empowerment	2003	1	-	1	-	-	-	1	-	1
		2006	1	-	1	-	-	-	1	-	1
		2017	1	1	-	-	-	-	1	1	-

Sl. No	Name of the Ministry/ Deptt.	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
16.	Water Resources, River Development & Ganga Rejuvenation	2016	1	-	1	-	-	-	1	-	1
		2017	1	1	-	-	-	-	1	1	-
17.	Youth Affairs and Sports	2012	1	-	1	-	-	-	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2014	-	-	-	2	-	2	2	-	2
		2015	-	-	-	1	1	-	1	1	-
		2016	-	-	-	1	-	1	1	-	1
Total			23	4	19	26	2	24	49	6	43

APPENDIX-XV

(Referred to in paragraph no. 1.11)

**Year wise pendency of ATNs
Outstanding Action Taken Notes as of December 2019
(Union Territories without Legislatures)**

Sl. No	Name of the UT	Report for the year ended March	Due	Not received at all	Under correspondence
1.	Andaman & Nicobar Islands	2017	1	-	1
2.	Lakshadweep	2014	1	-	1
3.		2016	1	-	1
4.		2017	1	-	1
Total			4	-	4

APPENDIX-XVI

(Referred to in paragraph no. 1.13 (Table 8))

Recovered amount out of over-payment/inadmissible payments in case of PSUs/Statutory Corporation

(₹ in crore)

Sl. No.	Name of the unit	Ministry/ Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of overpayment/ under payment/ inadmissible payment as pointed out by audit	Amount recovered	Audit Observation and Action taken by Ministry/ Department
1.	Food Corporation of India	Ministry of Consumer Affairs, Food and Public Distribution	Inadmissible payment	1.93	1.93	Undue benefit due to non-recovery from Director, Food Civil Supplies and Consumer Affairs Department, Punjab on account of short delivery of levy rice crop year 2008-09 & 2009-10. In view of the audit observation, the management has made recovery.
2.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.01	0.01	Non recovery of weighment charges and stacking charges from State Agencies/Millers at Faridkot due to delivery of substandard rice and thereafter replacement thereof. In view of the Audit observation, the management has made recovery.
3.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	7.40	5.29	Short delivery of levy rice by the millers and non-recovery of forfeited amount by Director, Food Civil Supplies and Consumer Affairs Department, Punjab. In view of the Audit observation, the management has made recovery.
4.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	8.60	16.37	Excess payment to State Agencies on account of gunny depreciation due to use of B class gunny in procurement of paddy during KMS 2014-15. In view of the Audit observation, the management has made recovery.
5.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.07	0.25	Non recovery of less storage gains at economic cost in respect of Punjab State Warehousing Corporation/Private Entrepreneurs Guarantee godown. In view of the Audit observation, the management has made recovery.
6.	Food Corporation of India	Consumer Affairs, Food	Inadmissible payment	0.05	0.05	Non recovery of storage stacking charges and weighment charges on replacement of Beyond Rejection Limit (BRL) due to delay in

Sl. No.	Name of the unit	Ministry/ Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of overpayment/ under payment/ inadmissible payment as pointed out by audit	Amount recovered	Audit Observation and Action taken by Ministry/ Department
		and Public Distribution				replacement of substandard rice by State Agencies/Millers at Punjab. In view of the Audit observation, the management has made recovery.
7.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.03	0.03	Excess payment to State Agencies at Chandigarh due to non-recovery of value cut on relaxation in specification on Wheat KMS 2009-10. In view of the Audit observation, the management has made recovery.
8.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	5.29	5.29	Unjustified Payment of Guarantee fee charges to State Government Agencies at Chandigarh, Punjab. In view of the Audit observation, the management has made recovery.
9.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	2.76	2.39	Excess Payment of custody and maintenance charges to State Government Agencies at Chandigarh, Punjab. In view of the Audit observation, the management has made recovery.
10.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.05	0.05	Excess payment to State Government Agencies, Punjab due to non-recovery of value cut on relaxation in specification on Custom Milled Rice during Kharif Marketing Season 2008-09. In view of the Audit observation, the management has made recovery.
11.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	6.60	5.14	Excess Payment of custody and maintenance charges to State Government Agencies at Bathinda, Punjab. In view of the Audit observation, the management has made recovery.
12.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.19	0.19	Excess payment to State Government Agencies at Bathinda, Punjab on CMR delivered under relaxed specification by State Government Agencies of KMS 2005-06 and 2006-07. In view of the Audit observation, the management has made recovery.
13.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.40	0.40	Non-recovery against short supply of wooden crates in Godowns hired under Private Entrepreneurs Guarantee Scheme at Bathinda, Punjab. In view of the Audit observation, the management has made recovery.

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14.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.68	0.68	Non-recovery against short supply of wooden crates in Godowns hired under Private Entrepreneurs Guarantee Scheme at Faridkot, Punjab. In view of the Audit observation, the management has made recovery.
15.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	4.62	1.65	Avoidable payment of carryover charges due to not taking delivery of wheat stored by Agencies at Punjab in Katcha Plinths at FCI RO Punjab. In view of the Audit observation, the management has made recovery.
16.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	1.91	0.12	Non recovery of penalty for not providing the trucks by Road Transport Corporation, Jammu. In view of the Audit observation, the management has made recovery.
17.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.39	0.15	Non recovery of amount deposited for construction of FCI Godown at Pulwama from State Government. In view of the Audit observation, the management has made recovery.
18.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.75	0.78	Excess payment to State Government Agencies, Karnal on account to storage gain on wheat procured under Central pool. In view of the Audit observation, the management has made recovery.
19.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.01	0.01	Extra expenditure on godown rent due to hiring of Central Warehousing Corporation's godowns, Himachal Pradesh at higher capacity instead of rated capacity of godowns. In view of the Audit observation, the management has made recovery.
20.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.37	0.37	Excess payment due to non-recovery on account of once used gunny bags used in procurement of Wheat by State Government Agencies, Punjab during RMS 2013-14
21.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.18	0.54	Excess payment to State Government Agencies, Punjab due to non-recovery of value cut on relaxation in specification on Custom Milled Rice during Kharif Marketing Seasons 2006-07 and 2008-09. In view of the Audit observation, the management has made recovery.

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22.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.14	0.14	Irregular payment of unloading and stacking charges under Mandi Labour Charges on procurement of custom milled rice from State Government Agencies of Punjab during the period from Kharif Marketing Seasons 2009-10 to 2012-13. In view of the Audit observation, the management has made recovery.
23.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	2.38	2.50	Excess Payment of custody and maintenance charges to State Government Agencies of Punjab. In view of the Audit observation, the management has made recovery.
24.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.79	0.79	Excess payment to State Government Agencies of Punjab on account of gunny depreciation due to use of old gunny in procurement of paddy. In view of the Audit observation, the management has made recovery.
25.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.38	0.38	Avoidable expenditure borne by Food Corporation of India on debagging charges due to non-obtaining of undertaking from M/s Adani Logistics Limited. In view of the Audit observation, the management has made recovery.
26.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.12	0.12	Non recovery of abnormal storage loss at economic cost in respect of State Warehousing Corporation/ Central Warehousing Corporation/Private Entrepreneurs Guarantee Godowns at Kurukshetra. In view of the Audit observation, the management has made recovery.
27.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.42	0.30	Demurrage & re-booking charges incurred due to participation in strike by DPS workers recovered from the striking DPS workers. In view of the Audit observation, the management has made recovery.
28.	Food Corporation of India	Ministry of Consumer Affairs, Food & Public Distribution	Inadmissible payment	0.05	0.05	Food Corporation of India could not recover excess hire charges paid to Central Warehousing Corporation. In view of the Audit observation, the management has made recovery.

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29.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	3.50	2.24	Reimbursement of interest charges on Market Fees from State Government Agencies of Orissa. In view of the Audit observation, the management has made recovery.
30.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	0.07	0.06	Irregular payment of interest charges on Market Fees to State Government Agencies of Orissa. In view of the Audit observation, the management has made recovery.
31.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	0.01	0.01	Inadmissible payment to handling contractor by AO Imphal. In view of the Audit observation, the management has made recovery.
32.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	8.17	2.01	Procurement of paddy under Minimum Support Price scheme through private party in West Bengal Region. In view of the Audit observation, the management has made recovery.
33.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	0.04	0.04	Undue favour to State Warehousing Corporation of Ranchi on account of irregular payment of Handling and Transportation Charges. In view of the Audit observation, the management has made recovery.
34.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Inadmissible payment	2.96	1.48	Inaction of Management to recover re-booking charges from Bihar State Food & Civil Supplies/Contractor/ Central Warehousing Corporation/State Warehousing Corporation and avoidable expenditure on re-booking charges due to improper movement plan. In view of the Audit observation, the management has made recovery.
35.	Food Corporation of India	Consumer Affairs, Food & Public Distribution	Overpayment	0.26	0.17	Excess payment to labour & Contractor on account of direct dispatch of food grains from wagons due to release of payment at higher rate. In view of the Audit observation, the management has made recovery.

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36.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	0.81	0.81	Non recovery/adjustment of Risk and cost claims from Central Warehousing Corporation. In view of the Audit observation, the management has made recovery.
37.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	0.59	0.59	Excess payment was made by FCI District office at Port Blair on Voyage freight paid for stocks lifted from various Principal Distribution Centres (PDCs) for issue under relief works. In view of the Audit observation, the management has made recovery.
38.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Overpayment	3.13	3.13	Excess Payment to State Government and its Agencies of Uttar Pradesh on account of cost of gunny & gunny depreciation in Custom Milled Rice. In view of the Audit observation, the management has made recovery.
39.	Indian Institute of Science Education and Research (IISER), Pune	Human Resource Development	Excess payment of energy charges	4.94	4.94	<p>IISER had one electricity connection for the campus with Consumer No. 170019077550 which was classified under tariff of HT-IX-B i.e., Public Service – Others, instead of HT-IX-A i.e., Public Service – Government, for academic building, resulting in payment of energy charges at higher rates for the period from June 2015 to February 2018.</p> <p>On being pointed out by Audit (October 2017), IISER took up the matter with the Maharashtra State Electricity Distribution Company Limited (MSEDCL) and the tariff was reclassified from March 2018. IISER in its reply (October 2019) further stated that the entire of amount of ₹ 4.94 crore has been adjusted/ recovered from MSEDCL.</p>

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40.	National Institute of Mental Health and Neuro Sciences (NIMHANS) Bangalore	Health and Family Welfare	Excess payment of Children Education Allowance	67.25	67.25	Ministry of Personnel, Public Grievances and Pensions, DoPT vide O.M dated 28 April 2014 ^[1] , prescribed the annual ceiling at ₹ 18,000 per child for reimbursement of Children Education Allowance (CEA) and at ₹ 54,000 for Hostel Subsidy. These ceilings were revised w.e.f. 1 July 2017 vide OM dated 16 August 2017 ^[2] to ₹ 27,000 for CEA and ₹ 81,000 for Hostel subsidy respectively. Audit of National Institute of Mental Health and Neuro Sciences (NIMHANS) Bangalore revealed that for the academic year 2016-17, the auditee institution had reimbursed (during January 2017 to April 2017) CEA/Hostel Subsidy to 579 employees at the higher rates applicable from 1 July 2017 onwards.
41.	Indian Statistical Institute, Kolkata	Statistics and Programme Implementation	Excess payment of building plan sanction fees	2.30	1.87	Failure of Indian Statistical Institute to verify the veracity of the demand notice towards building plan sanction fees, resulted in excess payment of ₹ 2.30 crore towards sanction fees to the Kamarhati Municipality. As a result of audit observation, the Municipality accepted error on their part and refunded (August 2019) an amount of ₹ 1.87 crore against the observation raised for ₹ 2.30 crore. With respect to remaining amount of ₹ 0.44 crore, ISI stated (August 2019) that they would ascertain and raise the demand with Municipality shortly.
Total				140.60	130.57	