

**Report of the
Comptroller and Auditor General of India
for the year ended March 2022**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Union Government (Civil)
Central Autonomous Bodies
No. 25 of 2023**

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Comptroller and Auditor General
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Report was presented in the Parliament on:

Lok Sabha -
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PREFACE

This Report for the year ended 31 March 2022 has been prepared for submission to the President of India under Article 151 of the Constitution of India. The results of test audit of the financial transactions of the Central Autonomous Bodies (CABs) under the various provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are included in this Report.

The audited organisations are Central Autonomous Bodies of varying character and discipline. These organisations which are engaged in diverse activities, ranging from formulating frameworks for policies, conducting research, and preserving the cultural heritage, etc., are intended to perform certain specified services of public utility or to execute certain programmes and policies of the Government, essentially out of financial assistance from the Government.

The cases mentioned in this Report came to notice in the course of audit for the year 2021-2022 as well as those which came to notice in earlier years. Results of audit of transactions subsequent to March 2022 in a few cases have also been mentioned.

OVERVIEW

Annual accounts of Autonomous Bodies

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Audit of other organisations (Corporations or Societies) is entrusted to the Comptroller and Auditor General of India in public interest under Section 20(1) of the Act *ibid*. This Report contains audit observations (Compliance as well as Financial) noticed during the audit of the accounts of CABs under various General, Social, Scientific and Environment Sector Ministries for the financial years 2021-22.

Government of India released ₹ 130109.63 crore towards grants/loans to Central Autonomous Bodies under various Ministries/Departments during 2021-22. An amount of ₹ 11178.47 crore was unutilised grant as on 31 March 2022.

Audit of accounts of 472 CABs was to be conducted by the C&AG under Sections 19(2) and 20(1) of the CAG's (DPC) Act, 1971 during 2021-22. For financial year 2021-22, 254 CABs (53.81 *per cent*) have submitted their annual accounts after due date of 30 June 2022 and before 31 December 2022 (47 *per cent* CABs submitted their annual accounts by 31 October 2022 and seven *per cent* by 31 December 2022). The accounts of 26 CABs (5.51 *per cent*) were in arrears, even after a lapse of six months from the due date. The accounts of 283 Central Autonomous Bodies for the year 2021-22 were not presented to the Parliament as on 31 December 2022.

(Paragraphs No. 1.7, 1.9 and 1.10, Pages No. 5, 8 and 8)

Some of the important issues relating to internal control and common deficiencies noticed during audit of annual accounts of 376 CABs for the years 2021-22 are as given below:

- (i) Internal audit of 220 CABs for the year 2021-22 was not conducted.
- (ii) Physical verification of the fixed assets of 152 CABs for the year 2021-22 was not conducted.
- (iii) Physical verification of the inventories of 147 CABs for the year 2021-22 was not conducted.
- (iv) 138 CABs for the year 2021-22 were accounting for grants on realisation/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance as well as Ministry of Education.

- (v) 175 CABs for the year 2021-22 had not accounted for gratuity and other retirement benefits based on actuarial valuation.
- (vi) 37 CABs for the year 2021-22 revised their accounts as a result of audit. The impact of the revisions was Assets/Liabilities decreased by ₹ 182.79 crore and net decrease in Surplus by ₹ 209.83 crore during 2021-22.

(Paragraphs No. 1.12 & 1.13, Pages No. 11 and 12)

MINISTRY OF EDUCATION

INDIAN INSTITUTE OF TECHNOLOGY BOMBAY, VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR, NATIONAL INSTITUTE OF NATUROPATHY PUNE, INDIRA GANDHI NATIONAL OPEN UNIVERSITY NAGPUR & GOA

Inadmissible payment of *Ad-hoc* bonus to employees of Central Autonomous Bodies for the period from 2015-16 to 2020-21- ₹ 378.10 lakh

Five Central Autonomous Bodies made payment of *ad-hoc* bonus to their employees in the absence of any order issued by the competent authority, which resulted in inadmissible payment amounting to ₹ 378.10 lakh to their employees during the period from 2015-16 to 2020-21.

(Paragraph No. 2.1, Page No. 13)

CENTRAL INSTITUTE OF TECHNOLOGY, KOKRAJHAR

Unfruitful expenditure on incomplete boundary wall- ₹ 0.71 crore

The Central Institute of Technology, Kokrajhar incurred an unfruitful expenditure of ₹ 0.71 crore on construction of boundary wall as the land was not free from all encumbrances due to encroachment.

(Paragraph No. 2.2, Page No. 15)

INDIAN INSTITUTE OF MANAGEMENT, CALCUTTA

Overpayment of Pay and Allowances due to inadmissible grant of Higher Administrative Grade (HAG) scale to Professors

Grant of Higher Administrative Grade (HAG) by Indian Institute of Management, Calcutta to Professors, by considering 40 *per cent* of entire faculty strength as eligible, instead of limiting the eligibility to 40 *per cent* of Professors on roll, in contravention of the Ministry's instructions, resulted in overpayment of Pay and Allowances amounting to ₹ 65.29 lakh.

(Paragraph No. 2.3, Page No. 16)

INDIAN INSTITUTE OF TECHNOLOGY, GANDHINAGAR

Inadmissible payment of New Pension System (NPS) contribution to employees appointed on contract

The Indian Institute of Technology, Gandhinagar made inadmissible payment of employer's contribution towards NPS for contractual employees of ₹ 70.12 lakh.

(Paragraph No. 2.4, Page No. 18)

INDIAN INSTITUTE OF TECHNOLOGY, KHARAGPUR AND INDIAN INSTITUTE OF TECHNOLOGY, GUWAHATI

Overpayment of increment to newly recruited faculty members - ₹ 2.78 crore

In violation of Fundamental Rules, the Indian Institutes of Technology at Kharagpur and Guwahati allowed increment to newly appointed faculty members, selected based on direct recruitment, resulting in overpayment of ₹ 2.78 crore (till March 2022).

(Paragraph No. 2.5, Page No. 19)

INDIAN INSTITUTE OF TECHNOLOGY, NEW DELHI

Incorrect method for selection of service provider for non-consultancy service leading to excess payment - ₹ 6.47 crore

Failure to follow the relevant provisions of the General Financial Rules, 2017 and the Manual for selection of service provider for non-consultancy services by Indian Institute of Technology, Delhi resulted in the selection of third lowest bidder (L-3) and consequently led to avoidable payment aggregating ₹ 5.26 crore during the period between December 2019 and March 2023. The Institute could have avoided the expenditure of ₹ 6.47 crore during the extended tenure of housekeeping contract by selecting the lowest technically responsive service provider.

(Paragraph No. 2.6, Page No. 20)

INDIAN INSTITUTE OF TECHNOLOGY, KHARAGPUR

Overpayment of electricity duty- ₹ 2.63 crore

IIT, Kharagpur paid electricity duty at higher rates applicable to electricity consumption for commercial purposes, without verifying the applicable rate for its consumer category, resulting in overpayment of ₹ 2.63 crore during the period from March 2018 to May 2022.

(Paragraph No. 2.7, Page No. 22)

NATIONAL INSTITUTE OF OPEN SCHOOLING

Avoidable payment of ₹ 1.49 crore

National Institute of Open Schooling failed to make full payment of cost of the land allotted to it on time which resulted in avoidable expenditure of ₹ 1.49 crore.

(Paragraph No. 2.8, Page No. 23)

UNIVERSITY OF ALLAHABAD, PRAYAGRAJ

Defalcation of ₹ 3.78 lakh due to lapses in internal control mechanism

Failure in ensuring how much auctioned material was lifted from the Allahabad University Campus and safeguarding the actual receipt of revenue, resulted in defalcation of ₹ 3.78 lakh.

(Paragraph No. 2.9, Page No. 25)

INDIAN INSTITUTE OF TECHNOLOGY, PATNA

Financial benefit to the contractor due to adoption of incorrect price indices

Adoption of incorrect price indices in price escalation claims and approval of final bills by IIT, Patna resulted in financial benefit of ₹ 3.47 crore to the contractor.

(Paragraph No. 2.10, Page No. 27)

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH (NITTTR), BHOPAL

Excess advance payment of ₹ 1.45 crore to Bhopal Development Authority for deposit work led to overall blockage of ₹ 2.38 crore

NITTTR, Bhopal awarded the construction work to BDA without ensuring the feasibility of proposed constructions and released more than 85 *per cent* of estimated cost as advance without signing any agreement/MoU, which led to blockage of funds for more than 11 years.

(Paragraph No. 2.11, Page No. 31)

MINISTRY OF EXTERNAL AFFAIRS

NALANDA UNIVERSITY, RAJGIR

Incorrect adoption of Rates resulted in extra cost of construction

Nalanda University, Rajgir adopted incorrect rates in calculating estimated cost and this resulted in extra cost of ₹ 4.89 crore, out of which ₹ 3.67 crore had already been paid to the contractor.

(Paragraph No. 3.1, Page No. 35)

MINISTRY OF HEALTH AND FAMILY WELFARE

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NAGPUR

Excess payment of water charges to MADC, Nagpur amounting to ₹ 68.09 lakh

Not obtaining domestic-residential category water connection for residential quarters and hostel resulted in excess payment of water charges to MADC, Nagpur amounting to ₹ 68.09 lakh.

(Paragraph No. 4.1, Page No. 37)

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES (MGIMS)/KASTURBA HEALTH SOCIETY, SEVAGRAM, WARDHA

Infructuous expenditure of ₹ 3.00 crore due to idling of additional facility created for District Early Intervention centre at Wardha

Additional Facility for 100 Bedded District Early Intervention Centre (DEIC) set up for children at MGIMS, Wardha remained idle since last three years due to non-appointment of required staff which resulted in infructuous expenditure of ₹ 3.00 crore, besides non-achievement of scheme objectives.

(Paragraph No. 4.2, Page No. 37)

NATIONAL AIDS RESEARCH INSTITUTE, PUNE

Non Refund of interest to the extent of ₹ 1.53 crore by HSCC (India) Ltd. to NARI

National Aids Research Institute, Pune executed a contract of deposit work for construction of Bio-safety Laboratory (BSL-3) with HSCC (India) Limited in February 2006 at a cost of ₹ 2.70 crore. The work was completed in October 2010; however, the final bill has not been settled even after completion of work for more than 12 years. Not getting the final statement of expenditure from HSCC, resulted in delay in refund of interest earned to the extent of ₹ 1.53 crore.

(Paragraph No. 4.3, Page No. 39)

POST GRADUATE INSTITUTE OF MEDICAL EDUCATION & RESEARCH (PGIMER), CHANDIGARH

Non-observance of the provisions of GST Act resulted in loss to the exchequer

PGIMER, Chandigarh signed an agreement with an agency for availing manpower services. The service provider neither claimed the GST on the invoices nor deposited the GST due with the government. Non-observance of provision of GST Act, 2017 by PGIMER resulted in loss to the exchequer on account of GST to the tune of ₹ 8.06 crore.

(Paragraph No. 4.4, Page No. 41)

MINISTRY OF HOME AFFAIRS

LAND PORTS AUTHORITY OF INDIA

Unauthorised expenditure on leasing of residential accommodation - ₹ 14.01 crore

Not taking prior approval of Ministry of Home Affairs for leasing three residential flats from M/s NBCC (India) Limited by Land Port Authority of India resulted in unauthorised and infructuous expenditure of ₹ 14.01 crore.

(Paragraph No. 5.1, Page No. 43)

MINISTRY OF INFORMATION AND BROADCASTING

DOORDARSHAN, PRASAR BHARATI

Unfruitful expenditure of ₹ 38.50 crore

Doordarshan hired a new transponder on lease at the cost of ₹ 5.50 crore *per annum* for airing free to air channels and upgraded its infrastructure facilities also. However, even after lapse of more than six years after hiring the transponder and three years after upgradation, it could not utilise these facilities as no channel was being aired through this transponder. Consequently, not only this resulted in unfruitful expenditure of ₹ 38.50 crore on hiring of transponder for the period from May 2012 to April 2019.

(Paragraph No. 6.1, Page No. 45)

MINISTRY OF JAL SHAKTI

BRAHMAPUTRA BOARD

Loss of opportunity to earn interest

Brahmaputra Board, Guwahati did not operate Current Flexi Deposit Scheme for Current Accounts for depositing Grant-in-Aid funds, which led to a loss of opportunity to earn interest of ₹3.94 crore during April 2020 to March 2022.

(Paragraph No. 7.1, Page No. 47)

KRISHNA RIVER MANAGEMENT BOARD

Inadmissible payment of incentive to the employees

Krishna River Management Board sanctioned incentive to the employees in contravention of the orders of its Administrative Ministry (Ministry of Jal Shakti), resulting in an inadmissible payment of ₹ 104.56 Lakh.

(Paragraph No. 7.2, Page No. 49)

MINISTRY OF LABOUR AND EMPLOYMENT

EMPLOYEES' PROVIDENT FUND ORGANISATION

Short payment of EDLI benefit - ₹ 52.72 lakh

Short payment of ₹ 52.72 lakh by Employees' Provident Fund Organisation (EPFO), Regional Office, Kolkata of EDLI assurance benefits admissible to nominees of deceased members as per the provisions of the Employees' Deposit Link Insurance Scheme, 1976.

(Paragraph No. 8.1, Page No. 51)

MINISTRY OF MINORITY AFFAIRS

MAULANA AZAD EDUCATION FOUNDATION

Loss of interest due to delay in investment in fixed deposit

Maulana Azad Education Foundation did not take timely decisions regarding investment/re-investment of corpus fund in fixed deposit accounts on various occasions which resulted into loss of interest aggregating to ₹ 56.32 lakh during the period between April 2014 and December 2020.

(Paragraph No. 9.1, Page No. 53)

CHAPTER-I

1.1 About this Report

This Report contains audit observations (Compliance as well as Financial) noticed during the audit of the accounts of Central Autonomous Bodies (CABs) under various General and Social Sector Ministries for the financial year 2021-22.

This Report has been organised in nine chapters as under:

Chapter-I contains General information relating to CABs including the total number of CABs under the Ministries/Departments of the Government of India audited under Sections 19(2) and 20(1) of CAG's DPC Act, 1971, Comparison of CABs and CPSEs (Central Public Sector Enterprises), delay in submission of accounts by CABs to CAG, delay in presentation of audited accounts to the Parliament, grants released by various Ministries along with grant unutilised by the CABs and new initiatives for improvement in certification of accounts of CABs. Further, it also contains significant observations arising out of Financial Audit of CABs of various Ministries.

Chapters-II to IX contain significant observations arising out of Compliance audit of CABs of various Civil Ministries/Departments falling under the General and Social sectors.

1.2 Overview of Central Autonomous Bodies

Autonomous Bodies are Bodies or Authorities with a distinct legal existence and established by the Government through the Acts of Parliament or registered under various Central or State/Union Territory, Statutes pertaining to Societies, Trusts etc. or in any other manner. These Bodies or Authorities are independent in their day-to-day functioning and operate at arm's length from the Government even though the Ministries/Departments have significant control over them in matters of general direction and supervision. While, the overall thrust is dedicated by the vision and the policy perspective of the Ministry concerned, they are entrusted with specific functions or executing specific programs or policies of the government or providing the public utility services.

In this regard, Rule 230(6) of General Financial Rules, 2017 provides that the Grants sanctioning authorities should not only consider the internally generated resources while regulating the award of Grants but should consider laying down targets for internal resources

generation by the Grantee Institutions or Organisations every financial year, particularly where Grants are given on recurring basis every year. Hence, MHRD vide letter No. F.No 23011/02/2018-IF.I dated 25 October 2018 issued an advisory to all Central Universities, UGC, etc. that the expenditure in excess of the Government grants should be met from internal revenue/corpus fund.

1.3 Activities and Audit of Central Autonomous Bodies

The Central Autonomous Bodies are engaged in diverse activities such as education, health, sports, culture, shipping, research, social justice, labour, etc. Some of the important CABs under the audit jurisdiction of C&AG are enumerated in **Table No. 1.1:**

Table No. 1.1: Activities of some important Central Autonomous Bodies

Sl. No.	Name of CABs	Objectives/Functions
1.	Indian Institutes of Technology, National Institutes of Technology, Indian Institutes of Information Technology	To impart world class education in engineering and technology, to conduct research in the relevant fields, and to further advance learning and dissemination of knowledge.
2.	Indian Institutes of Management	Dissemination of management knowledge of global standards and to develop leaders of enterprises who add value to society and nation building.
3.	Central Universities	Teaching and research in the field of science, commerce and humanities.
4.	Port Trusts	Port Trusts are responsible for managing shipping and trade through commercial seaports under civilian and maritime law.
5.	All India Institutes of Medical Sciences and other hospital and medical institutions	AllIMS were established as institutions of national importance with the objective to develop patterns of teaching in Undergraduate and Post-graduate Medical Education in India as well as to provide hospital services.
6.	Employees' Provident Fund Organisation, Employees' State Insurance Corporation	Social security organisations for regulation and management of labour benefits.
7.	Special Economic Zones	Generation of economic activity, promotion of exports of goods and services and investments

Source of information: Official sites of CABs

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India (CAG) are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers, and

Conditions of Service) Act, 1971. Audit of other organisations (Corporations or Societies) is entrusted to the CAG in public interest under Section 20(1) of the Act *ibid*. The nature of audit conducted under these provisions is certification of annual accounts, compliance audit as well as performance audit. Besides, Central Autonomous Bodies which are substantially financed by grants/loans from the Union Government are audited by the CAG under the provisions of Sections 14(1) and 14(2) of the Act *ibid*. Separate Audit Reports (SARs) are prepared on the accounts of Central Autonomous Bodies (CABs) coming under various Ministries/Departments under Sections 19(2) and 20(1) of the Comptroller & Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971.

1.4 Central Autonomous Bodies *vis-à-vis* Public Sector Enterprises

Role of CAG of India is different w.r.t. audit of Government Companies *vis-a-vis* CABs as given in **Table No. 1.2:**

Table No. 1.2: Comparison of CABs and CPSEs

Criteria	CABs	CPSEs
Synopsis	CABs are set up as an autonomous organisation under a specific statute or as a society registered under the Societies Registration Act, 1860 or Indian Trusts Act, 1882 or any other statute, or Acts passed by the Parliament or the State Legislatures.	A Government company is defined in Section 2(45) of the Companies Act, 2013 as a company in which not less than 51 <i>per cent</i> of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary of a Government company.
Role of CAG	The accounts are certified by the CAG where he acts as the primary auditor of a body or authority under a mandate (under Sections 19(2) and 20(1)) of DPC Act.	Audit is conducted by the CAG under the provisions of Sections 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for CPSEs and gives directions on the manner in which the accounts of such companies are to be audited. In addition, CAG has the right to conduct a supplementary audit.
Format of accounts	CABs are required to compile their accounts from the accounting year 2001-02 as per Uniform Format of accounts prescribed by Ministry of Finance (MoF). Subsequently, Ministry of Education (MoE) issued a revised format of accounts in 2015 which is to be followed by all CABs under administrative control of MoE. All CABs are required to prepare their accounts based on commercial accounting.	CPSEs are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards.

Source of information: Companies Act, DPC Act, Regulation of Audit & Accounts 2020

1.5 Governance in Central Autonomous Bodies

The apex administrative body of CABs is called Governing Council or Governing Body or Board of Governors. These bodies are constituted by the Government in which Secretary/Financial Advisors and other Government functionaries are nominated. CABs have specialised committees such as the purchase committee, works committee, finance committee for due diligence in the respective fields and for effective functioning of the CAB. Each CAB has its own organisational set up which differs from sector to sector. In the education sector, the administration, finance, and accounts wings are headed by the Registrar and the Vice Chancellor is the overall administrative head.

1.6 Central Autonomous Bodies under various Ministries

There are 472 CABs under various Ministries/Departments of Government of India out of which 392 CABs function under the General, Social, Scientific and Environment Sector Ministries. The Ministry-wise CABs are shown in **Table No. 1.3** wherein CABs from **Sl. No. 1 to 25 (shaded green)** fall under the **General, Social, Scientific and Environment Sector Ministries**:

Table No. 1.3: Details of Ministry-wise CABs

Sl. No.	Ministry	No. of CABs
1.	Agriculture	9
2.	AYUSH	18
3.	Chemicals and Fertilisers	7
4.	Consumer Affairs	1
5.	Cooperation	1
6.	Culture	40
7.	Education	199
8.	Environment, Forest and Climate Change	8
9.	External Affairs	5
10.	Fisheries, Animal Husbandry and Dairying	3
11.	Food Processing	2
12.	Health	37
13.	Home Affairs	7
14.	Information and Broadcasting	2
15.	Jal Shakti	8
16.	Labour	4
17.	Law & Justice	5
18.	Minority Affairs	3

Sl. No.	Ministry	No. of CABs
19.	Rural Development	1
20.	Science and Technology	5
21.	Skill Development	2
22.	Social Justice	11
23.	Tribal Affairs	1
24.	Women and Child Development	5
25.	Youth Affairs and Sports	8
26.	Civil Aviation	2
27.	Coal	1
28.	Commerce & Industry	24
29.	Communications	1
30.	Corporate Affairs	2
31.	Defence	5
32.	Electronics & IT	1
33.	Department of Financial Services	5
34.	Heavy Industries	2
35.	Housing and Urban Affairs	5
36.	Micro, Small and Medium Enterprises	3
37.	Petroleum and Natural Gas	3
38.	Ports, Shipping and Waterways	16
39.	Power	4
40.	Railways	2
41.	Textiles	4
Total		472

1.7 Submission of accounts by Central Autonomous Bodies

The Committee on Papers Laid on the Table of the House (COPLT) had recommended in its First Report (5th Lok Sabha) 1975-76 that every **Central Autonomous Body should complete its accounts within a period of three months after the close of the accounting year and make them available for audit.**

As per Rule 237 of GFR, 2017, the dates prescribed for submission of the annual accounts for Audit leading to the issue of Audit Certificate by the CAG and for submission of annual report and audited accounts to the nodal Ministry for timely submission to the Parliament are listed in **Table No. 1.4:**

Table No. 1.4: Timelines in respect of annual accounts and separate audit report

Task	Timelines
Approved and authenticated annual accounts to be made available by the Autonomous Body to the concerned Audit Office and commencement of audit of annual accounts	30 June
Issue of the final SAR in English version with audit certificate to Autonomous Body/Government concerned	31 October
Submission of the Annual Report and Audited Accounts to the Nodal Ministry for it to be laid on the Table of the Parliament	31 December

The delay in submission of accounts for the financial year 2021-22 by **CABs under all Ministries** is shown in **Table No. 1.5**. The delay in submission of accounts by **CABs under General, Social, Scientific and Environment Sector Ministries** is shown from Sl. No. 1 to 25 (shaded green) in **Table No. 1.5**.

Table No. 1.5: Delay in submission of accounts for the financial year 2021-22 by CABs of different Ministries

Sl. No.	Ministry	No. of CABs	No. of CABs submitted A/cs within stipulated time (30.06.2022)	Delay in submission of A/cs (i.e. after stipulated time (30.6.2022 and before 31.12.22)	A/cs for the FY 2021-22 not yet received (As on 31.12.2022)
1.	Agriculture	9	5	4	0
2.	AYUSH	18	5	13	0
3.	Chemicals and Fertilisers	7	3	4	0
4.	Consumer Affairs	1	1	0	0
5.	Cooperation	1	1	0	0
6.	Culture	40	14	23	3
7.	Education	199	86	106	7
8.	Environment, Forest and Climate Change	8	3	4	1
9.	External Affairs	5	2	3	0
10.	Fisheries, Animal Husbandry and Dairying	3	1	2	0
11.	Food Processing	2	1	1	0
12.	Health	37	19	17	1
13.	Home Affairs	7	0	5	2
14.	Information and Broadcasting	2	1	1	0
15.	Jal Shakti	8	2	4	2
16.	Labour	4	3	1	0
17.	Law & Justice	5	3	2	0
18.	Minority Affairs	3	1	2	0

Sl. No.	Ministry	No. of CABs	No. of CABs submitted A/cs within stipulated time (30.06.2022)	Delay in submission of A/cs (i.e. after stipulated time (30.6.2022 and before 31.12.22)	A/cs for the FY 2021-22 not yet received (As on 31.12.2022)
19.	Rural Development	1	0	1	0
20.	Science and Technology	5	3	2	0
21.	Skill Development	2	0	2	0
22.	Social Justice	11	5	6	0
23.	Tribal Affairs	1	1	0	0
24.	Women and Child Development	5	2	2	1
25.	Youth Affairs and Sports	8	1	6	1
26.	Civil Aviation	2	0	2	0
27.	Coal	1	0	1	0
28.	Commerce & Industry	24	5	18	1
29.	Communications	1	0	1	0
30.	Corporate Affairs	2	1	0	1
31.	Defence	5	3	2	0
32.	Department of Financial Services	5	1	4	0
33.	Electronics & IT	1	0	1	0
34.	Heavy Industries	2	0	0	2
35.	Housing and Urban Affairs	5	2	2	1
36.	Micro, Small and Medium Enterprises	3	1	1	1
37.	Petroleum and Natural Gas	3	2	1	0
38.	Power	4	2	2	0
39.	Railways	2	1	1	0
40.	Ports, Shipping and Waterways	16	11	5	0
41.	Textiles	4	0	2	2
Grand Total		472	192	254	26

It is observed that for financial year 2021-22, 254 CABs (53.81 per cent) have submitted their annual accounts after due date of 30 June 2022 and before 31 December 2022 (47 per cent CABs submitted their annual accounts by 31 October 2022 and seven per cent by 31 December 2022). The accounts of 26 CABs (5.51 per cent) were in arrears, even after a lapse of six months from the due date. The general reasons for delay in submission of accounts by CABs was non approval of accounts by Governing Council/Governing Body/Finance Committee, delay in preparation of financial statements, non entrustment of audit, etc.

1.8 Arrears in submission of accounts

14 CABs have not submitted their accounts prior to the period 2021-22 (as of March 2022) and the delayed ranged between one to seven years as detailed in (Appendix-I).

Due to non-finalisation and non-submission of accounts for audit, no assurance can be derived as to whether:

- grants were utilised in accordance with the prescribed rules for the intended purpose.
- receipts were correctly assessed, received, and accounted for.
- a proper system was in place for investment of surplus funds and unspent balances.
- creation of liabilities was legitimate, and provisions were made for all known liabilities and losses.
- assets and other resources were in existence.
- accounting records were accurate and complete; and
- absence of frauds and malfeasance in their operations.

This also indicates lack of weak financial and administrative control in these autonomous bodies.

1.9 Delay in presentation of audited accounts to the Parliament

The Annual Report and Audited Accounts of the CABs are to be laid on the table of the Parliament by 31st December. As per information furnished by the Committee on Papers Laid on the Table of the House (COPLLOT), the status of laying of the audited accounts of CABs before the Parliament as on 31 December for the years 2020-21 and 2021-22 is as shown in

Table No. 1.6:

Table No. 1.6: Status of laying of the audited accounts of CABs before the Parliament

Sl. No	Year of accounts	SAR issued by CAG by 31 December	SARs issued and presented to Parliament by 31 December	SARs issued but not presented to Parliament by 31 December
1.	2020-21	226	49 (21.68%)	177 (78.32%)
2.	2021-22	376	93 (24.73%)	283 (75.27%)

It can be seen from the above that despite issuing of SARs to CABs by 31 December, SARs on the accounts of 177 (78.32 *per cent*) CABs for year 2020-21 and 283 (75.27 *per cent*) CABs for year 2021-22 were not presented before Parliament as on 31 December 2021 and 31 December 2022 respectively. **(Appendix-II & III)**

1.10 Grants to Central Autonomous Bodies and its utilisation

Rule 230 (5) of GFR, 2017 states that Central Autonomous Bodies which receive Grants should account for capital and revenue expenditure separately. The Government of India, Ministry

of Finance has formulated standard formats for presentation of final accounts, for all Central Autonomous Bodies. All Grant sanctioning authorities should enforce the condition of maintaining and presenting their annual accounts in the standard formats on all Central Autonomous Organisations.

Rule 230 (7) of GFR for Unspent Balances states that when recurring Grants-in-aid are sanctioned to the same Institution or Organisation for the same purpose, the unspent balance of the previous Grant should be considered while sanctioning the subsequent Grants. The principles of 'just in time release', should be applied for releases in respect of all payments to the extent possible.

As per General Financial Rules, certificates of utilisation in respect of grants released to statutory bodies/organisations are required to be furnished within 12 months from the closure of the financial year by the bodies/organisations concerned.

During the financial year 2021-22, the grants released by various Ministries along with unutilised grant is given in **Table No. 1.7** wherein CABs from Sl. No. 1 to 25 (shaded green) fall under the General, Social, Scientific and Environment Sector Ministries:

Table No. 1.7: Grants released by various Ministries along with unutilised grant

(₹ in crore)

Sl. No.	Ministry	Grants released by Ministry/UGC (as per UCs)	Unutilised grant as per Utilisation Certificates (UCs) submitted to Ministry
1.	Agriculture	8883.1	321.56
2.	AYUSH	1606.03	34.13
3.	Chemicals and Fertilisers	374.65	192.66
4.	Consumer Affairs	12.06	2.38
5.	Cooperation	341.01	136.46
6.	Culture	845.98	132.04
7.	Education	51878.09	4532.58
8.	Environment, Forest and Climate Change	344.08	2.62
9.	External Affairs	600.86	122.71
10.	Fisheries, Animal Husbandry and Dairying	10.4	1.48
11.	Food Processing	16.5	5.38
12.	Health	15215.55	2265.84
13.	Home Affairs	679.88	35.07

Sl. No.	Ministry	Grants released by Ministry/UGC (as per UCs)	Unutilised grant as per Utilisation Certificates (UCs) submitted to Ministry
14.	Information and Broadcasting	2804.57	1.99
15.	Jal Shakti	2168.65	922.23
16.	Labour	23449.72	0.00
17.	Law & Justice	180.51	12.64
18.	Minority Affairs	NA*	NA*
19.	Rural Development	105.48	5.36
20.	Science and Technology	6469.18	0.00
21.	Skill Development	19.5	4.77
22.	Social Justice	767.1	117.44
23.	Tribal Affairs	1057.74	14.86
24.	Women and Child Development	NA*	NA*
25.	Youth Affairs and Sports	1229.95	192.21
26.	Civil Aviation	29.82	4.63
27.	Coal	29.61	0.00
28.	Commerce & Industry	1037.91	71.4
29.	Communications	113.06	21.63
30.	Corporate Affairs	102.13	0.00
31.	Defence	813.39	459.86
32.	Department of Financial Services	301.82	86.93
33.	Electronics & IT	1578	13.46
34.	Heavy Industries	500	118.84
35.	Housing and Urban Affairs	931.23	26.28
36.	Micro, Small and Medium Enterprises	3755.22	620.35
37.	Petroleum and Natural Gas	241.19	323.14
38.	Power	247.96	64.09
39.	Railways	25.89	0.00
40.	Ports, Shipping and Waterways	345.05	203.83
41.	Textiles	996.76	107.62
Total		130109.63	11178.47

*NA - The information is not furnished by the respective Ministries.

The above table includes grants released/unutilised grants on the accounts of 429 out of total 472 CABs. CABs as on 31 December 2022 Information/Utilization Certificates (UCs) in respect of remaining 43 CABs is awaited.

The total grants released to CABs during 2021-22 aggregated ₹ 1,30,109.63 crore, out of which 69.58 per cent pertains to the Ministry of Education (39.87 per cent), Ministry of labour (18.02 per cent) and Ministry of Health (11.69 per cent).

There is an unspent grant amounting to ₹ 11,178.47 crore as on 31 December 2022 out of which 60.82 per cent pertains to Ministry of Education (40.55 per cent) and Ministry of Health (20.27 per cent).

1.11 Certification of annual accounts of Central Autonomous Bodies

CAG conducts audit of Central Autonomous Bodies (CABs) under Sections 19(2) and 20(1) of the Comptroller and Auditor General's Duties, Powers, and Conditions of Service Act, 1971. The results of audit are communicated through the Separate Audit Report (SARs). The SARs are issued to the respective Ministries and are appended to the certified final accounts that are to be tabled by respective Ministries in the Parliament.

1.12 Deficiencies in Internal Controls Mechanism in Central Autonomous Bodies

Internal controls are the mechanisms, rules, and procedures implemented by the organisation to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud. Besides complying with laws and regulations, internal controls can help improve operational efficiency by improving the accuracy and timeliness of financial reporting.

For the year 2021-22 out of 472 CABs, the accounts of 192 CABs had been received in time i.e. by 30 June 2022. The accounts of 254 CABs have been received after the due date and 26 CABs have not submitted their accounts till 31 December 2022.

Some of the important internal control deficiencies noticed during financial audit of 376 Central Autonomous Bodies for the years 2021-22 (SARs issued up to December 2022) are given below:

- Internal audit of 220 CABs (58.51 per cent) was not conducted. **(Appendix-IV)**
- Physical verification of the fixed assets of 152 CABs (40.42 per cent) was not conducted. **(Appendix-V)**

- Physical verification of the inventories of 147 CABs (39.09 *per cent*) was not conducted. **(Appendix-VI)**

1.13 Common deficiencies noticed in the accounts of Central Autonomous Bodies

Some of the common deficiencies noticed during financial audit of 376 CABs for the year 2021-22 (SARs issued upto December 2022) are given below:

- 138 CABs (36.70 *per cent*) were accounting for grants on realisation/cash basis instead of accrual basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance as well as Ministry of Education. This may result in incorrect depiction of grant received and unutilised grant by CABs. **(Appendix-VII)**
- 45 CABs (11.96 *per cent*) had neither returned interest of ₹ 126.29 crore earned on Government grant nor created liability for the same in their annual accounts for the year 2021-22. Further, 12 CABs have not calculated interest earned from Grant as these CABs are maintaining single saving bank account. **(Appendix-VIII)**
- 175 CABs (46.54 *per cent*) have not accounted for gratuity and other retirement benefits based on actuarial valuation in contravention of Uniform Format of Accounts and Accounting Standard 15 issued by Institute of Chartered Accounts of India. **(Appendix-IX)**
- 37 CABs (9.84 *per cent*) revised their accounts as a result of audit **(Appendix-X)**. The impact of the revisions was Assets/Liabilities decreased by ₹ 182.79 crore, net decrease in Surplus by ₹ 126.33 crore and net increase in Deficit by ₹ 83.5 crore during 2021-22.

1.14 Response of the Ministries/Departments to audit paragraphs.

On the recommendation of the Public Accounts Committee (PAC), the Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks of receipt of the paragraphs. Accordingly, the draft paragraphs are forwarded to Secretaries of the Ministries/Departments concerned drawing their attention to the audit findings and requesting them to send their response within six weeks. The response of the concerned Ministries/Departments received in respect of paragraphs have been suitably incorporated in the Report. Further, at the instance of audit, five CABs have made recoveries of ₹ 3.73 crore. **(Annexure 1.1)**

CHAPTER-II: MINISTRY OF EDUCATION

INDIAN INSTITUTE OF TECHNOLOGY-BOMBAY, VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR, NATIONAL INSTITUTE OF NATUROPATHY-PUNE, INDIRA GANDHI NATIONAL OPEN UNIVERSITY-NAGPUR & GOA

2.1 Inadmissible payment of *ad-hoc* bonus to employees of Central Autonomous Bodies for the period from 2015-16 to 2020-21 - ₹ 378.10 lakh

Five Central Autonomous Bodies made payment of *ad-hoc* bonus to their employees in the absence of any order issued by the competent authority, which resulted in inadmissible payment amounting to ₹ 378.10 lakh to their employees during the period from 2015-16 to 2020-21.

The Ministry of Finance (MoF), Department of Expenditure, issued Office Memorandum (OM) for the Grant of Non-Productivity Linked Bonus (*ad-hoc* bonus) to the Central Government employees annually. The orders for the grant of *ad-hoc* bonus to Central Autonomous Bodies (CABs) funded by Central Government are issued separately. Accordingly, the MoF issued orders for the grant of *ad-hoc* bonus to CABs separately for the year 2014-15. However, no such orders were issued to the CABs, by the MoF, for the period from 2015-16 to 2020-21.

Audit observed inadmissible payment of *ad-hoc* bonus of ₹ 378.10 lakh in respect of five CABs, during the year 2015-16 to 2020-21, without any orders from the MoF. The details of Inadmissible payment of *ad-hoc* bonus given by these CABs are shown in **Table No. 2.1**.

Table No. 2.1: Inadmissible payment of *ad-hoc* bonus

(₹ in lakh)

Sl. No.	Name of the CAB	Period	Inadmissible payment of <i>ad-hoc</i> bonus
Ministry of Education			
1.	Indian Institute of Technology (IIT), Bombay	2015-16 to 2020-21	361.94
2.	Visvesvaraya National Institute of Technology (VNIT), Nagpur	2015-16	13.35
3.	IGNOU, Nagpur	2015-16 to 2017-18	1.24
4.	IGNOU, Goa	2015-16 to 2017-18	0.40
Ministry of AYUSH			
5.	National Institute of Naturopathy (NIN), Pune	2016-17	1.17
Total			378.10

Although a similar issue in certain Central Autonomous Bodies were pointed out in CAG Audit Report No.2 of 2021, no corrective action has been taken by the Management of CABs.

In response to the audit observation the two CABs such as IIT, Bombay and IGNOU, Nagpur and Goa furnished the following replies:

- (a) IIT, Bombay stated (March 2022) that the payment of *ad-hoc* bonus had been made as per the orders of BOG Resolution dated 20 December 1985, which stated that “bonus be paid to the Institute employees and Casual Labourers as per bonus formula declared by the Government of India for its employees from time to time, under the orders of the Director”. They further added that it was decided in the meeting of the BOG dated 25 March 2022 to put the bonus issue to Finance Committee and to the next Board and to Ministry of Education (MoE) for approval.
- (b) IGNOU, Nagpur and Goa replied that *ad-hoc* bonus was paid to their employees based on sanction orders issued by IGNOU Headquarters, New Delhi on 25 October 2016¹ and 10 October 2017².

The contention of the IIT, Bombay and IGNOU, Nagpur & Goa is not acceptable, as prior approval of the MoF is imperative for grant of the benefit of *ad-hoc* bonus to their employees. Reply of the IIT, Bombay clearly indicates that no prior approval of the administrative Ministries as well as MoF has been obtained before the grant of *ad-hoc* bonus to their employees. Also, reply of IGNOU, Nagpur and Goa is not tenable because for payment of bonus, IGNOU Headquarters’ issued sanction orders on 25 October 2016 & 10 October 2017 making reference to MoF, DoE OM dated 3 October 2016³ and 19 September 2017⁴ respectively, which were not applicable for employees of CABs. Further, University Grants Commission (UGC) vide letter dated 18 October 2017 had stated that the Government of India had not extended the orders of the Grant of Non-Productivity Linked Bonus for the years 2015-16 and 2016-17 to Autonomous Bodies.

At the instance of audit, NIN, Pune had recovered the entire payment of *ad-hoc* bonus of ₹ 1.17 lakh from their employees in June and July 2022. No reply has, however, been received from VNIT, Nagpur (November 2022).

The matter was referred to the Ministries in May 2022, their replies are awaited (April 2023).

¹ F.No. IG/F&A/Salary/2016-17 dated 25.10.2016.

² F.No. IG/F&A/Salary/2016-17 dated 10.10.2017.

³ MoF, Deptt of Expenditure OM No. 7/24/2007/EIII(A) dated 03.10.2016.

⁴ MoF, Deptt of Expenditure OM No. 7/4/201/EIII(A) dated 19.09.2017.

CENTRAL INSTITUTE OF TECHNOLOGY, KOKRAJHAR

2.2 Unfruitful expenditure on incomplete boundary wall - ₹ 0.71 crore

The Central Institute of Technology, Kokrajhar incurred unfruitful expenditure of ₹ 0.71 crore on construction of boundary wall as the land was not free from all encumbrances due to encroachment.

The Central Institute of Technology (CIT), Kokrajhar is a Centrally-funded Institute under the Ministry of Education, Government of India, situated in Kokrajhar District of Bodoland Territorial Council (BTC) in Assam. In August 2016, the BTC allotted a land measuring 106 acres to CIT, with the stipulation that the land had to be utilized within three years.

The land was taken over by the CIT in September 2016. In March 2017, the Institute proposed to construct a boundary wall around the newly allotted land to avoid encroachment of land. Considering the threat of encroachment of the land, approval of the BoG Chairman was sought on urgent basis. The BoG Chairman approved (March 2017) the proposal with instructions that the matter may be placed in the next BoG meeting and the work could be started in anticipation of approval in next BoG meeting⁵.

Accordingly, the Institute prepared the drawings, design and estimate for construction of Phase-I of the boundary wall of 1,100 meters⁶, with an estimated cost of ₹ 1.34 crore, and engaged the Public Works Department (PWD), BTC, Kokrajhar (April 2017), which in turn, awarded the work to a contractor (June 2017) at a cost of ₹ 1.20 crore. However, the construction work of the boundary wall had to be stopped by the contractor in March 2018 due to protests by villagers living on the plot. It was noticed from the records that the Institute was aware (February 2017) of the encroachment on the newly allotted land, but still went ahead with the proposal for construction of the boundary wall (March 2017) and awarded the work (April 2017) to the contractor on the encroached land.

Thus, the Institute, in violations of the instructions contained in Para 4.2 of CPWD Manual, which stipulate that "preparation of detailed estimates and drawings and designs should be taken up only after obtaining the assurance that the site was available and free from encumbrances", awarded the construction work to PWD, without ensuring that the land was free from encumbrances/encroachments.

⁵ The Building Works Committee submitted the proposed for BoG approval in May 2017 and proposal was approved by the BoG in January 2018.

⁶ It was decided that the remaining section of 4,600 meters, with estimated cost of ₹ five crore, would be taken up later.

It was observed that 55 *per cent* of the work had been completed by March 2018, for which payment of ₹ 0.71 crore had been made to the contractor. The CIT, in its replies, stated (October 2021 and July 2022) that the plot of land was disputed, and that they had taken up the matter with the BTC authority for resolution. The Institute, in its latest reply (January 2023) has stated that, till date, neither the issue of encroachments has been resolved nor any response has been received from the BTC.

Thus, lack of ensuring availability of encumbrance-free land prior to commencement of construction work resulted in unfruitful expenditure of ₹ 0.71 crore incurred on the incomplete boundary wall.

The matter was reported to the Ministry (December 2022/January 2023); however, the reply of the Ministry is still awaited (March 2023).

INDIAN INSTITUTE OF MANAGEMENT, CALCUTTA

2.3 Overpayment of Pay and Allowances due to inadmissible grant of Higher Administrative Grade (HAG) scale to Professors

Grant of Higher Administrative Grade (HAG) by Indian Institute of Management, Calcutta to Professors, by considering 40 *per cent* of entire faculty strength as eligible, instead of limiting the eligibility to 40 *per cent* of Professors on roll, in contravention of the Ministry's instructions, resulted in overpayment of Pay and Allowances amounting to ₹ 65.29 lakh.

As per the 6th CPC recommendations, the pay of Teaching and Other Staff in Centrally Funded Technical Institutions (including IIMs) is regulated by the Ministry of Education (MoE) erstwhile the Ministry of Human Resources Development (MHRD) order⁷ dated 18 August 2009. According to the order, Professors are to be appointed in Pay Band (PB)-4 (₹ 37,400-67,000) with Academic Grade Pay (AGP) of ₹ 10,500/- p.m, and up to a maximum of 40 *per cent* of the posts of Professors at any given point of time will be eligible for AGP of ₹ 12,000/- p.m., after 6 years of regular service in the AGP of ₹ 10,500/- p.m., subject to performance evaluation based on research publications, Ph.D supervision, teaching and consultancy services, etc.

Further, vide MHRD Circular⁸ dated 15 September 2010, the AGP of ₹ 12,000/- was replaced by a new HAG Scale of ₹ 67,000-79,000 without Grade Pay, with other conditions of eligibility remaining the same and with prospective effect from the date of issue of the earlier order dated 18 August 2009.

⁷ F.No.23-1/2008-TS.II.

⁸ No.23-1/2008-TS.II.

The Indian Institute of Management, Calcutta (IIMC), an autonomous organization registered under Societies Registration Act, 1860, is governed by the IIM Act, 2017 and functions under the Ministry of Education (MoE), Government of India.

Audit observed that the Institute, while granting the HAG scale to its Professors in July 2011, considered the number of Professors eligible for HAG as 40 *per cent* of sanctioned faculty strength, of Professors, Associate Professors and Assistant Professors, instead of restricting it to 40 *per cent* of full professors at any given point of time, in contravention of the instructions in the MHRD order dated 18 August 2009, cited above. In doing so, IIMC considered 42 posts of Professors as eligible for HAG (taking 40 *per cent* of 104 total sanctioned posts of faculty) and accordingly granted HAG scale to 32 Professors who fulfilled the eligibility criteria at that time, instead of restricting the number to 20 (i.e. 40 *per cent* of 48 Professors-on-roll at that time). Audit further noted that between September 2009 and April 2017, HAG scale was granted to Professors by IIMC in 47⁹ cases, instead of 20, resulting in irregular grant of HAG scale in 27¹⁰ cases and consequent overpayment of Pay and Allowances amounting to ₹ 65.29 lakh as on 31 March 2022.

On being pointed out by Audit, IIMC enquired from IIM, Bangalore in this regard and was informed (March 2020) that IIM, Bangalore were granting HAG scale by taking 40 *per cent* of full Professors. Subsequently, IIMC referred (September 2020) the matter to Ministry of Education (MoE) for clarification. The Ministry of Education (MoE) too clarified (November 2020) that the MHRD's order dated 18 August 2009, in which it was stated that 40 *per cent* of the post of full Professors at any given point of time will be eligible for AGP of ₹ 12,000/- after six years of regular service in AGP of ₹ 10,500/-, is self-explanatory and may be taken into account while granting HAG scale to eligible faculty.

IIMC had stated (December 2021) that it had formed a committee in January 2021 to enquire into the irregularities in granting HAG scale along with computation of overpayment made, and in its latest reply (January 2023), the Institute has stated that it has made computations¹¹ of overpayment by re-fixing pay of the concerned faculty in all such cases. Recovery process has also been initiated and an amount of ₹ 14.90 lakh has been withheld till date.

The matter was reported to the Ministry in December 2022. Reply was awaited (March 2023).

⁹ 32 (Sept 2009 to October 2010) + 15 (May 2012 to April 2017).

¹⁰ 47-20=27 (arrived at by considering the Professors in the 21-position becoming eligible as and when one of the 20 HAG posts became vacant).

¹¹ IIMC Committee calculated the amount of overpayment in 27 cases as ₹ 60.45 lakh. The reason of difference in amount calculated by the IIMC and the Audit (₹ 65.29 lakh) was due to consideration of different basic pay/computation period/date of eligibility, in five cases.

INDIAN INSTITUTE OF TECHNOLOGY, GANDHINAGAR

2.4 Inadmissible Payment of New Pension System (NPS) contribution to employees appointed on contract

The Indian Institute of Technology, Gandhinagar made inadmissible payment of employer's contribution towards NPS for contractual employees of ₹ 70.12 lakh.

The Ministry of Finance, Department of Economic Affairs (ECB & PR) Division vide Notification No. F.No.5/7/2003-ECB & PR dated 22 December 2003, introduced the New Pension System (NPS) for new entrants to Central Government service, except to Armed Forces (in the first stage). It was mentioned that the System would be mandatory for all new recruits to the Central Government service from 01 January 2004. The monthly contribution would be 10 per cent of the salary and DA to be paid by the employee and matched by the Central Government. However, there will be no contribution from the Government in respect of individual who are not Government employees.

Further, as per Schedule-D of its Statutes, Indian Institute of Technology, Gandhinagar (IIT, Gandhinagar) adopted the NPS of the Central Government for its eligible employees. Scrutiny of records of IIT, Gandhinagar revealed that the Institute paid employer's contribution on consolidated pay for contractual employees towards NPS despite the fact that the contractual employees are not covered under the New Pension Scheme. IIT, Gandhinagar made payment of ₹ 70.12¹² lakh during 2018-19 to 2021-22 as employer's contribution towards NPS.

On this being pointed out in audit, IIT, Gandhinagar replied that the benefit of NPS was extended to these employees based on the decision taken by the Board of Governors in its 20th meeting held on 05 December 2016. It is further stated that Statutes of IIT, Gandhinagar state that the board may appoint any person on contract in the specified scales of Pay and the terms and the conditions applicable to the relevant post for a period not exceeding five years with a provision of renewal for further period. Therefore, extending benefit of NPS to these contractual employees is in accordance with the Statutes.

The reply is not acceptable as the Statutes of IIT, Gandhinagar clearly stated that the Institute would follow NPS as per central Government guidelines introduced throughout the country with effect from 01 January 2004 for its regular employees.

Thus, the decision of the Board of Governors (dated 05 December 2016) to include contractual employees for extending the benefit to NPS is in contravention of Ministry of Finance, Department of Economic Affairs Notification dated 22 December 2003 wherein it

¹² During 2018-19- ₹ 5.18 lakh, 2019-20 - ₹ 17.69 lakh, 2020-21- ₹ 20.57 lakh & 2021-22 - ₹ 26.68 lakh.

was stated that the NPS under Central Government was applicable only to newly recruited regular staff only.

The matter was reported to the Ministry (September 2022/December 2022); however, the reply of the Ministry is still awaited (March 2023).

INDIAN INSTITUTE OF TECHNOLOGY, KHARAGPUR AND INDIAN INSTITUTE OF TECHNOLOGY, GUWAHATI

2.5 Overpayment of increment to newly recruited faculty members - ₹ 2.78 crore

In violation of Fundamental Rules, the Indian Institutes of Technology, Kharagpur and Guwahati allowed increment to newly appointed faculty members, selected based on direct recruitment, resulting in overpayment of ₹ 2.78 crore (till March 2022).

In terms of Clause 12(1) of the Statutes of the Indian Institutes of Technology (IIT) at Kharagpur and Guwahati, read with the instruction issued (August/September 2009) by the Ministry of Education (erstwhile Ministry of Human Resource Development), both institutes invited applications for filling up the post of faculty¹³, through open advertisement, with both internal and external candidates being eligible for appointment to the post. Selection was to be made through interviews and on the basis of the recommendations made by the Selection Committee. The Selection Committee was also to provide for protection of pay, if any, to such candidates.

Rule 22(I) (a) (1) of the Fundamental Rules, dealing with the fixation of initial pay of a government servant, appointed to a post carrying duties and responsibilities of greater importance than those attached to the post previously held by him, states that the initial pay fixation in the higher post is to be made after granting one increment in the time scale of post previously held by him. It further provides that the government servant shall have the option to get his pay fixed either on the date of appointment to the higher post, or on the date of accrual of the next increment in the time scale of the post previously held by him. The provision to opt for the date of pay fixation is, however, not available to candidates appointed on the basis of direct recruitment.

Test-check of records relating to appointment of newly recruited faculty members, selected on the basis of direct recruitment, showed that both Institutes had allowed them to exercise option regarding date of fixation of their pay at the time of their appointment under FR 22(I)(a)(1), which is inadmissible in cases of direct recruitment. Consequently, the newly recruited faculty members opted to have their pay fixed from the date of accrual of the next increment in the time scale of the post previously held by them, either in the same institute, or elsewhere. However, permitting newly recruited faculty members to exercise this option,

¹³ Assistant Professor, Associate Professor and Professor.

led to fixation of their pay at a higher stage in the time scale of the new post, from the date of next increment. In 54¹⁴ such cases test checked in audit, permitting the exercise of this option, in violation of the Fundamental Rules, resulted in incorrect fixation of pay, along with overpayment¹⁵ estimated at ₹ 2.78 crore¹⁶ (till March 2022).

The Ministry of Education, in their reply, have stated (April 2022) that the matter was taken up with both IITs and at IIT, Kharagpur, the recovery of overpayment has been approved (July 2021) by the Board of Governors. IIT, Kharagpur has recovered ₹ 0.38 crore (up to September 2022), out of the recoverable amount of ₹ 1.58 crore.

IIT, Guwahati has informed that Board of Governors of IIT, Guwahati has also approved (October 2022) the recovery of pay, as pointed out by Audit, in similar lines of IIT, Kharagpur and steps have been initiated for pay fixation and calculation of amount to be recovered in due course.

INDIAN INSTITUTE OF TECHNOLOGY, NEW DELHI

2.6 Incorrect method for selection of service provider for non-consultancy service leading to excess payment - ₹ 6.47 crore

Failure to follow the relevant provisions of the General Financial Rules, 2017 and the Manual for selection of service provider for non-consultancy services by Indian Institute of Technology, Delhi resulted in the selection of third lowest bidder (L-3) and consequently led to avoidable payment aggregating ₹ 5.26 crore during the period between December 2019 and March 2023. The Institute could have avoided the expenditure of ₹ 6.47 crore during the extended tenure of housekeeping contract by selecting the lowest technically responsive service provider.

Rule 197 of the General Financial Rules, 2017 (GFRs) defines "Non-Consulting Service" as any subject matter of procurement (which is distinguished from 'Consultancy Services'), involving physical, measurable deliverables/outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, janitor, office errand services, drilling, aerial photography, satellite imagery, mapping etc.

In addition, paragraph 9.6.3 of the Manual for Procurement of Consultancy & Other Services, 2017¹⁷ states that in procurement of other (non-consultancy) services normally system of

¹⁴ 30 in IIT Kharagpur and 24 in IIT Guwahati.

¹⁵ Of Basic Pay, Dearness Allowance and Special Duty Allowance, if any.

¹⁶ ₹ 1.58 crore for IIT, Kharagpur upto January 2022 in respect of 30 faculty members and ₹ 1.20 crore for IIT, Guwahati upto March 2022 in respect of 24 faculty members.

¹⁷ Issued by the Department of Expenditure, Ministry of Finance.

selection used is lowest price (L-1) basis among the technically responsive offers, as in procurement of goods/works.

Indian Institute of Technology, Delhi (IITD) floated a tender on Central Public Procurement Portal (CPPP) in May 2019 for housekeeping services for three years with an estimated cost of ₹ 19.50 crore. As per the terms and condition of the tender, IITD adopted the Quality-cum-Cost Based Selection (QCBS) method for selection of successful bidder by providing 60 *per cent* weightage to the technical evaluation and 40 *per cent* weightage to the financial evaluation. Nine bidders participated in the tender out of which five bidders were shortlisted on technical evaluation for further evaluation of their financial bids. After completion of technical and financial evaluation of bids, the IITD selected a contractor who had secured the highest score under the QCBS method with total contract value of ₹ 27.39 crore for three years with effect from 20 December 2019, which was about 40 *per cent* higher than the estimated tender cost.

Audit noted that the IITD contravened the provisions of the GFRs, 2017 by adopting QCBS method for selection of contractor for housekeeping services, which is a non-consulting service. The scope of work of the housekeeping contract of IITD constitutes supply of manpower, equipment, and consumables for cleaning of building and open areas. The outsourcing of building facilities management and janitor are included in the example of non-consulting service under the GFR. Such services did not require any specialized skill sets and were required to be selected on the least cost method. It is pertinent that while 90 *per cent* of the cost of housekeeping services pertained to deployment of manpower, adopting QCBS method for technical evaluation, which was not required in the instant case.

The QCBS method led to selection of a bidder whose price bid was third lowest (L-3) which was 20 *per cent* higher than the lowest price quoted by a technically responsive bidder (L-1)¹⁸. IITD has released ₹ 26.13 crore¹⁹ to the contractor during December 2019 to September 2022 (33.3 months).

On this being pointed out in October 2021, IITD stated (December 2021) that its Technical Evaluation Committee and the Purchase Finance Committee follow the QCBS. Resorting to

¹⁸

Particulars	Technical score (out of 100)	Weighted technical score (out of 60)	Monthly quoted cost of service	Financial score (out of 40)	Total score (out of 100)
L-1 Bidder	73	43.80	₹ 63,28,482.72	40.00	83.80
Selected Agency	85	51.00	₹ 76,08,791.00	33.27	84.27

¹⁹ ₹ 23.12 crore towards services rendered by the vendor under contractual provisions and ₹ 3.01 crore towards additional manpower taken from it.

QCBS method in contravention to the GFR provisions for selection of contractor at a price higher than the lowest responsive bid resulted in excess payment of ₹ 5.26 crore (up to March 2023) than the cost of services quoted by the L-1 bidder. The contract has been extended for one more year up to December 2023. The total additional payments, over and above the amount payable at the lowest discovered price, for the extended period i.e., December 2023 of the contract would be in the range of ₹ 6.47 crore, which could have been avoided by selecting the lowest bidder, who was technically responsive as prescribed under the GFR, 2017.

The matter was referred to the Ministry (May 2022); their reply is awaited (March 2023).

INDIAN INSTITUTE OF TECHNOLOGY, KHARAGPUR

2.7 Overpayment of electricity duty - ₹ 2.63 crore

IIT, Kharagpur paid electricity duty at higher rates applicable to electricity consumption for commercial purposes, without verifying the applicable rate for its consumer category, resulting in overpayment of ₹ 2.63 crore during the period from March 2018 to May 2022.

The Indian Institute of Technology (IIT), Kharagpur, entered into an agreement²⁰ with the power distribution licensee, namely, the West Bengal State Electricity Distribution Company Limited (WBSEDCL), for supply of High Voltage electricity (33 KV), to the Institute campus at Kharagpur. WBSEDCL provided the electricity connection under the Tariff Code 'F(AT)', corresponding to the Consumer Type 'Public Utility (33KV)', which, as defined by the West Bengal Tariff Regulatory Commission (WBREC), includes all non-profit making educational institutions.

Test-check of monthly electricity bills paid to WBSEDCL revealed that the Institute was paying electricity duty @ 17.5 per cent of energy consumed, which was the rate applicable to electricity consumed for Commercial purposes.

However, WBSEDCL itself had classified the supply under the Consumer Type F(AT): Public Utility (33KV), i.e. supply of High Voltage electricity for non-Industrial, non-Commercial purposes, and accordingly, IIT, Kharagpur, was liable to pay electricity duty @ of 15 per cent, i.e. the rate applicable for supply of High Voltage electricity for non-Industrial, other than Commercial purposes, as per Clause C (2) of the First Schedule to the Bengal Electricity Duty Act, 1935, as amended.

²⁰ Consumer ID 932100800, vide agreement dated 16 March 2009, with amendment dated 26 February 2018.

Thus, payment of electricity duty at the higher rate of 17.5 *per cent* by IIT, Kharagpur, without verification of the applicable rate as per its consumer category, resulted in overpayment of electricity duty amounting to ₹ 2.63 crore, during the period from March 2018 to May 2022 test checked in Audit. The Institute was advised to take up the matter with the WBSEDCL and the Directorate of Electricity Duty, Govt. of West Bengal, for rectification and refund of the excess payments made.

In response, the Institute stated (October 2021), that it had issued letters to the WBSEDCL and the Director of Electricity Duty, Govt. of West Bengal, for reduction of the duty, as pointed out by Audit and WBSEDCL, in response, had replied that IIT is an Educational Institute with Tariff Code F(AT), Public Utility, and is neither a domestic customer, nor an industrial customer. Accordingly, it has been imposing electricity duty at the rate of 17.5 *per cent*, on the Institute's electricity bills.

The reply of WBSEDCL was not acceptable because the utility had not considered the non-commercial nature of the electricity supply to the Institute. Therefore, Audit referred the matter (May 2022) to the Directorate of Electricity Duty, Government of West Bengal, for obtaining its view on the applicable of rate of electricity duty. The Directorate, in reply (June 2022), confirmed that WBSEDCL had been wrongly collecting electricity duty from IIT, Kharagpur at the higher rate of @ 17.5 *per cent* and also directed WBSEDCL to amend the rate of electricity duty from 17.5 *per cent* to 15 *per cent*.

In response of compliance of direction of Directorate of Electricity Duty, Government of West Bengal, WBSEDCL has reduced the rate of levy of electricity duty from 17.5 *per cent* to 15 *per cent* from June 2022; however, the Institute has not taken up the matter (November 2022) with the WBSEDCL or the Director of Electricity Duty, Govt. of West Bengal, for recovery/adjustment of the excess duty paid on subsequent energy bills, resulted in overpayment of electricity duty.

The matter was referred to the Ministry (December 2021); their reply is awaited (March 2023).

NATIONAL INSTITUTE OF OPEN SCHOOLING

2.8 Avoidable payment of ₹ 1.49 crore

National Institute of Open Schooling failed to make full payment of cost of the land allotted to it on time which resulted in avoidable expenditure of ₹ 1.49 crore.

National Institute of Open Schooling (NIOS) under the Ministry of Education (MoE) is having 20 Regional Centres all over India. The Regional Centres have been established by the NIOS

for the purpose of coordinating and supervising the work of the Study Centres in the respective region and to facilitate the academic and administrative support to learners.

National Institute of Open Schooling (NIOS) having one of its Regional Centre at Jaipur approached (July and August 2011) Rajasthan Housing Board, Jaipur (RHB) to provide land in Jaipur for construction of its Regional Centre. RHB allotted (June 2012) land measuring 2000 sq. meters at Pratap Nagar Yojana, Sector 26, Jaipur at a total cost of ₹ 2.56 crore²¹ which included annual lease rent, sum payable to Municipal Corporation, processing fee etc. The said amount was to be paid within the period of three months from the date of issue of the allotment letter i.e. by 28 September 2012 and if the amount was not paid within the prescribed time the RHB would be free to allot the said land to others.

NIOS approached the District Collector, Jaipur (December 2012) as well as the Chief Secretary Government of Rajasthan (January 2013), requesting for allotment of the said land free of cost or at concessional rate. A meeting of Committee consisting of Divisional Commissioner, RHB Jaipur, District Collector Jaipur and NIOS officials was held (May 2013) under the presidentship of the Divisional Commissioner, RHB wherein it was decided to allot the proposed land to NIOS at the concessional price of ₹ 2.00 crore instead of ₹ 2.56 crore. It was also decided to collect one time lease rent of ₹ 82.50 lakh as per the terms and conditions of RHB. Based on the decision taken by the Committee, RHB issued a demand notice of ₹ 2.83 crore (₹ 2.00 crore cost of the land including miscellaneous expenses payable to Municipal Corporation plus one time lease rent of ₹ 82.50 lakh) to NIOS which was to be deposited by 31 May 2013. On the request of the NIOS, the deposit date was further extended to 31 August 2013.

The Finance Committee of NIOS approved (October 2013) an amount of ₹ 1.96 crore instead of ₹ 2.00 crore towards cost of the land including miscellaneous costs. It also approved (October 2013) a sum of ₹ 65.60 lakh instead of ₹ 82.50 lakh as one time lease rent to be paid to the RHB. NIOS paid (November 2013) ₹ 1.96 crore only, i.e the approved cost of land including miscellaneous cost and did not pay one time lease rent approved by Finance Committee. Thus, there is a short payment of ₹ 4.50 lakh of cost of land and ₹ 82.50 lakh of one-time lease rent, due to which the land was not handed over to NIOS and the rebate granted by RHB was lapsed for NIOS. However, after a gap of eight years (September 2021), an amount ₹ 1.54 crore²² (including interest) was paid to RHB by NIOS. After payment of the residual amount and accrued interest thereon, the NIOS got the possession of the land (November 2021). As a result, NIOS has to incur additional cost of ₹ 1.49 crore (interest

²¹ @ ₹ 8250/- per sq. mt.+ 25 per cent extra charges.

²² ₹ 60.68 lakh (balance payment out of original cost of ₹ 2.56 crore less ₹ 1.96 crore) + ₹ 93.14 lakh interest @ 12 per cent per annum.

₹ 93.16 lakh plus ₹ 56.00 lakh as difference of cost of land) for getting the possession of the land.

At present, NIOS is functioning in rented premises and has paid rent of ₹ 52.79 lakh between 2014-15 and 2021-22. The rent in the year 2014-15 was ₹ 3.96 lakh per annum which has increased to ₹ 12.57 lakh (April 21 to December 21) in the year 2021-22.

Further, since the Regional Centre Jaipur is working in rented premises, the students were not provided with many of its facilities viz Mukta Kausal Kendra, library and reading rooms, smart class, establishment of learners resource centre, model study centre with all laboratory facilities etc. which are not operational in rented premises.

In response, the NIOS (July 2022)/Ministry (February 2023) stated that the additional cost amount was paid with the approval of the Competent Authority to avoid further imposition of interest. Further, several requests were made by NIOS to RHB for possession of land and also not to impose any penalty and waive off the interest. However, no rebate was provided by the RHB till date despite years of efforts, correspondence and persuasion by NIOS.

The reply of the NIOS/Ministry is not acceptable as RHB demanded ₹ 2.83 crore for allotment of land; however, only ₹ 2.62 crore was approved by the Finance Committee. Though the Finance Committee approved ₹ 2.62 crore, but ₹ 1.96 crore only was paid to RHB. Thus, due to short payment, NIOS has to incur additional cost of ₹ 1.49 crore (interest ₹ 93.16 lakh plus ₹ 56.00 lakh as difference of cost of land) for getting the possession of the land. Also, the land was allotted to NIOS after a gap of eight years (November 2021) though an amount of ₹ 1.96 crore was paid in November 2013. Further, as one time lease rent of ₹ 82.50 lakh demanded by RHB was not paid, NIOS will have to pay lease rent yearly which is also an add on cost to its recurring expenses every year.

UNIVERSITY OF ALLAHABAD, PRAYAGRAJ

2.9 Defalcation of ₹ 3.78 lakh due to lapses in internal control mechanism

Failure in ensuring how much auctioned material was lifted from the Allahabad University Campus and safeguarding the actual receipt of revenue, resulted in defalcation of ₹ 3.78 lakh.

An Auction Committee was constituted (April 2016) by the Allahabad University (AU) for auction of used answer books for the year 2013-14 and booklets of entrance examination for the year 2014-15.

Open bid for auction was held on 05 May 2016 wherein the highest bidder had quoted ₹ 11.45 per kg for booklets and ₹ 24.52 per kg for answer scripts which was accepted by the

Committee and approved (09 May 2016) by the Vice-Chancellor. As per Auction Committee minutes, the bidder was expected to install the electronic weighing machine in the premises of the University for weighing of the auctioned material. Further, weighing of the material was to be carried out in the presence of the weighing committee.

The scrutiny of records of Allahabad University, Prayagraj revealed (May 2018) that the Company had not installed any weighing machine inside the AU Campus and weighing of the auctioned materials was carried out of the AU Campus at a distant place Dharamkata, Bai Ka Bag, Prayagraj. This provision was replaced by the Estate Officer and this was done without any recommendation of the auction committee or approval of Vice Chancellor. Audit could not ascertain from the available records that how many trucks lifted the auctioned material from the AU Campus. However, perusal of the records revealed that the contractor submitted the receipts of the weighbridge in respect of the 11 trucks lifted during 24 May 2016 to 01 August 2016, but amount worth of ₹ 7.83 lakh in respect of seven trucks only were got deposited by the AU authority into the AU accounts. Despite various reminders (January/February 2023) AU didn't reply as to whether any disciplinary proceedings have been initiated by the AU in this regard.

The details of material lifted are as detailed in **Table No. 2.2**.

Table No. 2.2: Details of material lifted

Sl. No.	Date of material lifting from campus	Vehicle no.	Booklets or answer scripts	Weight (in kg)	Rate as per auctioned bids (in ₹)	Total amount (in ₹)
1.	08.07.2016	UP73A1802	Answer scripts	7045	24.52	172743
2.	11.07.2016	UP62T4420	Booklets	8820	11.45	100989
3.	11.07.2016	UP70DT9867	Booklets	7750	11.45	88738
4.	15.07.2016	UP73A1802	Answer scripts	6705	24.52	164407
5.	21.07.2016	UP70AT4367	Booklets	8545	11.45	97840
6.	30.07.2016	UP62T3712	Booklets	7155	11.45	81925
7.	01.08.2016	UP70AT4367	Answer scripts	3100	24.52	76012
Total (i):				49120		782654
8.	26.05.2016	UP62T4420	Not known	10720	11.45 ²³	122744
9.	03.06.2016	UP70X9297	-do-	6580		75341
10.	04.06.2016	UP70AT0553	-do-	10370		118737
11.	05.06.2016	UP70X9297	-do-	5365		61429
Total (ii):				33035		
Grand Total (i + ii):				82155		1160905

On being pointed out, the AU confirmed (November 2020) the facts and figures included in the above table. It further stated that the weighing of the material outside the University campus was not approved by the competent authority.

²³ Considered minimum rate as not known whether answer scripts or booklets.

Thus, the Institute did not safeguard the receipt of revenue in respect of the actual auctioned material lifted from AU campus, resulted in defalcation of ₹ 3.78 lakh. This shows lapses in its internal control mechanism.

The matter was reported (June 2019) to the Ministry followed by reminder in January 2023; their reply is still awaited (March 2023).

INDIAN INSTITUTE OF TECHNOLOGY, PATNA

2.10 Financial benefit to the contractor due to adoption of incorrect price indices

Adoption of incorrect price indices in price escalation claims and approval of final bills by IIT Patna resulted in financial benefit of ₹ 3.47 crore to the contractor.

An Office memorandum dated 31 December 2008²⁴ issued by the Director General of Works, Central Public Works Department (CPWD) regarding amendment of price escalation Clauses (10C, 10CA and 10CC of General Conditions of Contracts 2008 *inter-alia* stipulated that “if after submission of the tender the price of materials specified in Schedule F increases/decreases beyond the base price(s) as indicated in Schedule F for the work then the amount of the contract shall accordingly be varied.”, and that the increase/decrease in prices of cement, steel reinforcement and structural steel shall be determined by the price indices issued by the Director General CPWD on monthly basis”. In this context, Vigilance Unit of CPWD also issued a memorandum (August 2016²⁵) cautioning against improper operation of escalation clauses 10 CA²⁶ and 10 CC²⁷ in various agreements and emphasized on reviewing of such works involving price escalation and completed during 2015-16 onwards for effecting recoveries from the contractor in case of overpayment and ensuring Government interest.

Test check (February 2019) of records of IIT Patna revealed that IIT Patna awarded two construction works during December 2011 to be executed within its campus at Bihta, Patna as detailed given in **Table No. 2.3**.

²⁴ OM No. DGW/CON/237 A dated 31 December 2008.

²⁵ No. 24/EE(V)/IR/2015-VS-1 dated 05 August 2016.

²⁶ Clause 10 CA refers to price escalation in r/o cement, steel reinforcement (Thermo Mechanically Treated -TMT bars), structural steel (Pipes, Frames, Angles, Steel Bars etc.) and POL (Petroleum Oil, and Lubricants).

²⁷ Clause 10CC refers to price escalation in r/o materials not covered under Clause 10CA and Labour.

Table No. 2.3: Details of work awarded by IIT Patna during December 2011

Sl. No.	Name of work	Project management consultant (PMC)	Executing agency hired by PMC	Agreement cost (₹ in crore)	Stipulated completion date	Actual date of completion	Final payment (₹ in crore)
I	Residential Complex and Services' (Work A)	CPWD ²⁸	M/s SPCL ²⁹	184.50	09/14 ³⁰	07/16 ³¹	194.12 ³²
II	Buildings/ Facilities/Services' for Academic complex (Work B)	NBCC ³³	M/s SPCL ³⁴	167.70	06/14 ³⁵	12/15 ³⁶	182.12 ³⁷

The terms of the MoU between IITP and CPWD provided that (i) All required funds projected by CPWD shall be approved and provided by IITP and that Institute shall accord the revised sanction in case of cost escalation (Paras 8.8 & 8.9 of MoU). The agreement between IITP and NBCC provided that NBCC shall make the final bill and recommend the same for approval and payment by IITP (Para VI.5 of Agreement).

(I) Work-A

Audit scrutiny of price escalation bills under clause 10 CA paid by CPWD to SPCL in r/o Work-A revealed that the recovery of ₹ 1.19 crore was effected by CPWD from the bill of the contractor (August 2019) under clause 10 CA due to decrease in the prices of TMT bars, whereas actual recovery amount should have been ₹ 1.57 crore due to the reasons below:

- (a) CPWD worked out the recovery w.r.t to indices issued by DG(W) vide OM no. DG/10CA/25 dated 08 May 2015 which were applicable for the rates of SAIL steel only. However, steel from sources other than SAIL was also used in the work for which different price indices were applicable.

²⁸ An MOU was signed between IIT Patna and CPWD on 28 December 2011.

²⁹ CPWD hired an executing agency (February 2013) M/s Shapoorji Pallonji & Co. Ltd for execution of the Work A.

³⁰ Commencement and completion date was 13 March 2013 and 12 September 2014 resp. (duration 18 months)

³¹ Work was to be completed in September 2014 but time extension granted upto December 2015.

³² Vide 42nd Running account (RA) cum final bill (March-2018).

³³ An agreement was signed between IIT Patna and NBCC on 28 December 2011 as project management consultants.

³⁴ NBCC awarded the work (December 2012) to same executing agency i.e. SPCL.

³⁵ Commencement and completion date was 20 December 2012 and 20 June 2014 resp. (duration 18 months).

³⁶ Work was to be completed in June 2014 but time extension granted upto December 2015.

³⁷ 29th Running Account (RA) cum Final bill.

- (b) As per record of Materials at Site (MAS) Account, total TMT bar quantity of 6,171 MT was brought at site, out of which only 4,504 MT TMT bar was from SAIL and remaining quantity was from other sources³⁸.
- (c) Total TMT bars consumed in the work was 5,917 MT, of which 96 MT was executed on market rate. However, the price escalation was calculated and claimed for entire quantity of 5,917 MT which indicated that price escalation was calculated on market rate quantity also.
- (d) Audit worked out recovery of ₹ 1.57 crore by considering 5,821 MT TMT consumed on agreement rate (total 5,917 MT used in work–market rate qty. 96 MT). This 5,821 MT included TMT from SAIL (4,504 MT) as well as TMT purchased from other sources (1,317 MT).
- (e) It was noticed that despite decrease in the prices of TMT bars during the period April 2013 to April 2015, the price indices of TMT from SAIL always remained higher than that from other sources. That is the reason for recovery amount calculated by CPWD on SAIL price indices (in r/o 5,917.39 MT) being less (₹ 1.19 crore) than that calculated by audit (₹ 1.57 crore) which considered price indices in r/o other sources also (SAIL 4,504 MT & other sources 1,317 MT).
- (f) Thus, by considering whole quantity of consumed TMT bars (5,917 MT) as that of SAIL, CPWD made less recovery by ₹ 0.38 crore (₹ 1.57 crore - ₹ 1.19 crore) which resulted in financial benefit to the contractor.

CPWD replied (October 2020 and February 2020) that (i) the site (MAS) account confirm the use of SAIL steel, the evidences such as copy of Invoices and MAS were enclosed for reference and that (ii) if the market rate quantity of steel is removed from price escalation calculation, it will result in further additional payment.

Reply is not acceptable because

- (i) The MAS account also confirm that other-than-SAIL steel was also brought and used due to unavailability of SAIL steel. The invoices attached with the reply were in respect of much less quantity (2,820 MT) than the quantity used (5,917 MT) in the work. Audit worked out the price escalation by considering the MAS account because it was certified by the then Executive Engineer;

³⁸ TATA, JMR and others.

(ii) CPWD's second contention is also not tenable because the TMT purchased on market rate should not be considered in price escalation calculations; and applicable price indices in r/o TMT purchased from both SAIL as well as from other sources should have been used in price escalation calculations. Thus, despite the fact that audit calculation have been done without considering market rate quantity, still it shows additional recovery instead of additional payment.

(II) Work-B

Scrutiny of price escalation bills under clause 10CA paid by NBCC to SPCL in r/o Work-B revealed that the recovery of ₹ 47.47 lakh was effected by NBCC from the bill of the contractor (May 2018) under clause 10 CA due to increase/decrease in the prices of Cement, TMT and structural steel. However, actual recovery should have been ₹ 3.56 crore due to the reasons given below:

NBCC calculated the amount of recovery based on price indices for clause 10CA in terms of circular DGW/con/199 dated 02 September 2004 which were different from the applicable price indices issued by CPWD on monthly basis based on amended clause 10CA brought into operation by CPWD from 31 December 2008 vide OM No. DGW/CON/237A.

This resulted in less recovery of ₹ 3.09 crore (₹ 3.56 crore – ₹ 0.47 crore) by NBCC resulting in financial benefit to the contractor

IIT Patna gave no direct response on the matter but forwarded (September 2019) the comments of the PMC (July 2019) for this project i.e. NBCC which mentioned that price indices were considered as per all India wholesale price index mentioned in the OM issued by DG, CPWD, under the head "10 CC" which vide Note (ii) stated that indices for cement & steel can be considered for operation of clause 10 CA in terms of circular DGW/con/199 dated 02 September 2004.

Reply is not acceptable as the price indices for cement and Steel as mentioned in circular DGW/con/199 dated 02 September 2004 were not applicable for Work-B because the agreement between NBCC and SPCL was signed (December 2011) after the amended clause 10 CA was brought into operation by DG(W) CPWD w.e.f 31 December 2008.

IIT Patna, however, intimated (August 2022) that payment amount of ₹ 2.20 crore due to NBCC had been withheld after the audit observation

Thus, in both Work-A and Work-B, IIT Patna did not verify the correctness of price escalation bills in terms of clause 10CA while giving approval to final bills of the contractor received from

CPWD and NBCC respectively, which resulted in financial benefit to the tune of ₹ 3.47 crore (Work-A: ₹ 0.38 crore + Work-B: ₹ 3.09) to the contractor.

The Ministry informed that (May 2023) IIT Patna has withheld the payment on account of audit objections and the contractors are pressing for same but the ministry reply is silent on the audit issues.

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH (NITTTR), BHOPAL

2.11 Excess advance payment of ₹ 1.45 crore to Bhopal Development Authority for deposit work led to overall blockage of ₹ 2.38 crore

NITTTR, Bhopal awarded the construction work to BDA without ensuring the feasibility of proposed constructions and released more than 85 per cent of estimated cost as advance without signing any agreement/MoU, which led to blockage of funds for more than 11 years.

As per Rule 3.4(2) of CPWD Works Manual, 2007, in the case of deposit works of autonomous bodies which are financed entirely from Government grants and from whom receipt of deposits is assured, 33½ per cent of the estimated cost of the work may be got deposited as advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33½ per cent obtained as first instalment should be retained for adjustment against the last portion of the estimated expenditure.

NITTTR-Bhopal (the Institute) planned to construct, create additional floors/space for its expanded academic activities by way of vertical expansion of existing Block-A & Block-E³⁹ and one Examination Hall above Computer Centre, on Deposit Work basis. For these works, the Institute requested Bhopal Development Authority (BDA) (December 2011) to assess the feasibility of construction, site, location and submit the plans and drawings along with detailed estimate. BDA submitted (January 2012) the detailed estimate of (₹ 278 lakh) for the aforesaid works, to which NITTTR conveyed their administrative approval (January 2012). While according such administrative approval, the Institute mentioned some terms & conditions for construction but no formal agreement was signed with BDA. Thereafter BDA accepted the conditions/guidelines mentioned in the letter of award of work by NITTTR and

³⁹ Vertical expansion refers to construction of 2nd floor in existing Block-A (used for Administrative purposes) and 2nd floor in existing Block-E (used for Academic activities).

requested to release 100 *per cent* funds to start the work; against which Director NITTTR released ₹ 238 lakh⁴⁰ (85.61 *per cent* of estimated cost) in January-February 2012.

In above context, audit observed the following:

- (a)** The advance of ₹ 238 lakh was released by the Institute to BDA simply on the request of BDA without obtaining any feasibility report/or signing a formal agreement/MoU with BDA.
- (b)** NITTTR-Bhopal had hired (March 2012) an Architectural Consultants for various works who was to submit the structural drawings for all above construction works. The said consultant had submitted the structural drawings in respect of extension works of A-Block and E-Block on 06 October 2012 and 17 October 2012 respectively.
- (c)** It was noted that BDA, Bhopal had started the extension work in respect of A-Block on 03 May 2012 i.e. even before submission of Structural Drawings of in r/o Block-A by the said consultant.
- (d)** Subsequently, after a lapse of nine (09) months from release of advance, a joint inspection was conducted (19 October 2012) at the construction site of proposed extensions of E-Block and Computer Centre, by a team consisting of (i) Executive Engineer, BDA, (ii) Prof. I/c Civil maintenance, NITTTR and (iii) Architectural Consultant appointed by NITTTR. Based on the site inspection, BDA conveyed the Institute (19 October 2012) that *'the buildings under inspection, when constructed (initially), had not been left with suitable structural provisions for further extensions, which suggests that there is non-feasibility to the execution of proposed works due to intricacies implied in the task and thus the assignment is regarded as a non-lucrative proposition'*. This established the fact that BDA Bhopal had not ensured the feasibility of the aforesaid construction work.
- (e)** Meanwhile, BDA undertook a construction work adjacent to existing Block-E, which was not in the original work award (January 2012) by the Institute. This work was apparently taken up because the vertical extension of existing Block-E was not possible due to intricacies involved in it. In this context, the Institute informed (March 2023) that from the available records it appears that BDA had started the construction work adjacent to Block-E based on verbal communication with Institute's officers.

⁴⁰ (i) Construction of top floor of Existing Block-A- ₹ 106 lakh, (ii) Construction of Extension (Top floor) of Existing Block-E - ₹ 98 lakh and (iii) Construction of Examination Hall on the top floor of the Existing computer Centre- ₹ 74 lakh.

- (f) With regard to the construction work of extension building (adjacent to existing Block-E), as mentioned above, records showed that the Architectural Consultant of NITTTR had raised some issues (April 2015) w.r.t. the quality and workmanship and suggested the Institute that before proceeding for the next stage of work, necessary quality & rectification work should be completed by the contractor and the strength of the structure must be got examined.
- (g) The extension works Block-A and construction work adjacent to Block-E have been abandoned by BDA since 2014 as seen in **Pictures No. 2.1 & 2.2** below:

Pictures showing the status of incomplete works, abandoned by BDA Bhopal, as on March 2023



Picture No. 2.1: Incomplete structure on 2nd floor of existing Block-A



Picture No. 2.2: Incomplete structure adjacent to Block-E

The Institute accepted (July/December 2022) that work is under incomplete stage of construction and that they have not received any utilization certificate from BDA. They added Institute is continuously pursuing the matter with BDA. Recently, the Institute requested (March 2023) BDA to submit work- wise fund utilization in r/o advance deposited apart from detailed estimate for the balance work after adjusting the outstanding amount available with BDA.

Reply of the Institute confirms the audit observation. Fact remains that NITTTR-Bhopal did not follow the applicable CPWD norms and made advance payment of ₹ 2.38 crore to BDA against admissibility of ₹ 92.66 lakh which resulted in excess advance payment of ₹ 1.45 crore. Further, the Institute not only awarded the construction work to BDA prior to ensuring the feasibility of the proposed construction site, but also allowed BDA to start the work without

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receipt of Structural design from the Architectural Consultants. Also, in the absence of any formal agreement/MoU with BDA, in context of the proposed construction works, the Institute did not take any legal action against the BDA in respect of incomplete/abandoned and unexecuted works which led to overall blockage of ₹ 2.38 crore for more than 11 years.

Matter was reported to the Ministry in August 2022. Reply was awaited as on March 2023.

CHAPTER-III: MINISTRY OF EXTERNAL AFFAIRS

NALANDA UNIVERSITY, RAJGIR

3.1 Incorrect adoption of Rates resulted in extra cost of construction

Nalanda University, Rajgir adopted incorrect Rates in calculating estimated cost and this resulted in extra cost of ₹ 4.89 crore, out of which ₹ 3.67 crore had already been paid to the contractor.

Rule 129 (iv) of General Financial Rules, 2005 provides that the estimates containing the detailed specifications and quantities of various items should be prepared on the basis of the Schedule of Rates maintained by Central Public Works Department or other Public Works Organisations.

The Nalanda University awarded (January 2017) the work of construction of non-residential Building to M/s NCC Ltd. at a cost of ₹ 435.07 crore. The awarded value was 10.33 *per cent* below the Estimated Cost Put to Tender (ECPT) amounting to ₹ 485.19 crore. The awarded value of road work included in the above mentioned construction work was ₹ 30.09 crore whose estimated cost was ₹ 33.56 crore. The ECPT was to be prepared on the basis of Schedule of Rates (SoR) 2016 for Road Construction Department, Bihar for road works. The scheduled date to start the work was 1 March 2017 and time required for completion of the work was 36 months. As per the certified 52nd Running Account (RA) bill dated 7 January 2022, 87.59 *per cent* of the work was completed and payment of ₹ 435.21 crore (excluding price escalation, GST etc.) had been made. Scrutiny of the records revealed the following irregularities:

- (i) The SoR permitted only addition towards Labour Cess (@ one *per cent*) over and above the SoR. However, Audit observed that the award which was based on Estimated Cost Put to Tender provided for an additional eight per cent over and above the SoR.
- (ii) The SoR for loading/unloading of materials included Contractor's Profit (CP) and Overhead Charges (OH). However, the University while preparing the ECPT had once again added CP and OH to SoR for loading/unloading of materials. This inflated the estimated cost.
- (iii) The SoR in respect of hire charges of tipper was ₹ 783/- per hour. However, the University while preparing the ECPT had considered hire charges of tipper at ₹ 1748.00 per hour.
- (iv) The SoR included all taxes and royalties. However, Audit observed that ECPT incorporated Bihar Entry Tax on cement, steel etc. It was further observed that

cement, steel etc. was procured from Patna within Bihar only, hence Bihar Entry Tax should not be payable for this road works.

On being pointed out by audit, Ministry had forwarded (March 2021) the University's comment on Audit observation and the University in its reply to Ministry stated that:

- (i) When tender was called, Works contract tax was applicable and accordingly the Work Contract Tax component @ eight *per cent* was included in the ECPT.
- (ii) The rates were derived from the relevant provisions of SoR and there has been no twice inclusion of CP and OH.
- (iii) There was no reference rate available for 20 MT tipper which are majority used for material shifting by the contractor in the present construction practice and hire charges of tipper at ₹ 1748.00 per hour was considered.
- (iv) During that time scenario, Bihar Entry Tax was considered.

The above given replies are not tenable as:

- (i) The inclusion of eight *per cent* in ECPT was not as per the SoR specifications. The said SoR allowed only one *per cent* of labour cess for inclusion in ECPT over and above the SoR.
- (ii) The SoR for loading/unloading of materials already included CP and OH and CP and OH should not be added again to ECPT.
- (iii) The rate of tipper which was considered by University as ₹ 1748/hr was for the departmental use only and was not applicable for SoR of the concerned items as detailed in ECPT. Further, the University took the rate of tipper for 10 tonnes for loading and unloading of material, hence the SoR in respect of carriage of material for 10 tonnes i.e. ₹ 783/- per hour should have been considered.
- (iv) The material was purchased within Bihar (Patna) and all taxes except applicable VAT were included in the SOR, hence Bihar Entry Tax should not be considered.

Thus, incorrect adoption of rates while calculating ECPT, resulted in additional liability estimated at ₹ 4.89 crore for the above road is worked out of which ₹ 3.67 crore was released to the contractor till 52nd RA bill dated 7 January 2022.

CHAPTER-IV: MINISTRY OF HEALTH AND FAMILY WELFARE

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NAGPUR

4.1 Excess payment of water charges to MADC, Nagpur amounting to ₹ 68.09 lakh

Not obtaining domestic-residential category water connection for residential quarters and hostel resulted in excess payment of water charges to MADC, Nagpur amounting to ₹ 68.09 lakh.

Maharashtra Airport Development Co. Ltd, Nagpur (MADC) supplies water to All India Institute of Medical Science (AIIMS), Nagpur which is situated at (Multi-modal International Hub Airport of Nagpur) MIHAN, Nagpur as per tariff rates applicable to various consumers. The consumers were classified under domestic, commercial and industrial based on use of potable and non-potable water. The tariff rates applicable on potable water for domestic use was ranging from ₹ 11.00 to ₹ 14.52 per thousand litre and for commercial use it was ranging from ₹ 30.00 to ₹ 39.60 per thousand litre during the period between October 2019 and November 2021.

AIIMS, Nagpur had applied (June 2019) for two distinct water connections i.e. one for Hospital buildings, Academic Block etc. and the other for residential area including hostels.

Audit observed that MADC allotted both the water connections under commercial category and was charging tariff rate on both the connections at the rate applicable to commercial consumers. AIIMS, Nagpur was paying the water charges at commercial rate on residential premises during the period from October 2019 to November 2021, which resulted in excess payment of water charges amounting to ₹ 68.09 lakh.

Ministry had forwarded (December 2022) to Audit the reply given by AIIMS, Nagpur to it and AIIMS, Nagpur in its reply to Ministry stated that stand taken by MADC on water connection to residential area is arbitrary and wrong and requested the Ministry to take up the matter with Government of Maharashtra to resolve the issue.

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES (MGIMS)/KASTURBA HEALTH SOCIETY, SEVAGRAM, WARDHA

4.2 Infructuous expenditure of ₹ 3.00 crore due to idling of additional facility created for District Early Intervention centre at Wardha

Additional Facility for 100-Bedded District Early Intervention Centre (DEIC) set up for children at MGIMS, Wardha remained idle since last three years due to non-appointment of required staff which resulted in infructuous expenditure of ₹ 3.00 crore, besides non-achievement of scheme objectives.

The Government of Maharashtra in Public Health Department under the centrally sponsored National Health Mission (NHM) accorded (March 2017) administrative approval for additional

construction works in the 100-bedded District Early Intervention Centre (DEIC) on the second floor of MCH wing at Mahatma Gandhi Institute of Medical Science (MGIMS)/Kasturba Health Society (KHS), Sevagram, Wardha. The purpose of DEIC is to provide referral support to children detected with health conditions during health screening, primarily for children up to six years of age group. The broad goals and services for DEIC include screening of children from birth to 18 years for 4Ds¹ early identification of selected health conditions, holistic assessment, investigations, diagnosis, intervention, referral, prevention and psycho-social Interventions.

The Government of Maharashtra had sanctioned a grant of ₹ three crore to the Society for various works such as civil work, electrical work, furniture, solar power pack, 26 passenger Lift, HVA system, Fire Fighting Work, Equipment, etc.

The work order for construction of DEIC building in second floor of Kasturba Health Society (KHS), Sevagram was issued on 26 February 2018 with stipulated period of completion within 11 months. The work was completed on 1 February 2019.

Audit observed that the construction work of DEIC building was completed on 01 February 2019 and the equipment procured amounting to ₹ 74.09 lakh were installed up to March 2019. Although the building and equipment were ready, the staff required for functioning of DEIC such as medical services, dental services, occupational therapy & physical therapy, psychological services, cognition services, audiology, vision services, health services, lab services, nutrition services, psycho-social services and service coordination were not appointed, except DEIC Manager. In absence of appointment of the aforesaid staff, the DEIC has not started functioning (December 2022). Further, three years warranty period on equipment purchased (March 2019) at a cost of ₹ 74.09 lakh had also lapsed.

Thus, the entire expenditure of ₹ three crore incurred on the project including cost on procurement of equipment has been rendered infructuous since last three years. Besides, the very objective of early detection of 4Ds in children primarily up to six years of age group and early intervention to provide referral support to children detected with health conditions during health screening, had also remained unfulfilled till date.

The Ministry, while forwarding the reply of the KHS, stated (October 2022) that the Dean, MGIMS, Sevagram has taken up the matter with Mission Director, NHM, Mumbai from time to time regarding the sanction of manpower to make the DEIC functional. KHS further informed (December 2022) that apart from the Manager, an MBBS doctor was also appointed (August 2022) on contract basis. For rest of the manpower, the NHM-District Integrated

¹ Birth Defects, Diseases, Deficiencies, Development delays and Disabilities.

Health and Family Planning Society had invited (August 2022) applications on contract basis and have constituted a committee for scrutinising the applications.

NATIONAL AIDS RESEARCH INSTITUTE, PUNE

4.3 Non Refund of interest to the extent of ₹ 1.53 crore by HSCC (India) Ltd. to NARI

National Aids Research Institute, Pune executed a contract of deposit work for construction of Bio-safety Laboratory (BSL-3) with HSCC (India) Limited in February 2006 at a cost of ₹ 2.70 crore. The work was completed in October 2010; however, the final bill has not been settled even after completion of work for more than 12 years. Not getting the final statement of expenditure from HSCC, resulted in delay in refund of interest earned to the extent of ₹ 1.53 crore.

The National AIDS Control Organization (NACO), under the Ministry of Health & Family Welfare sanctioned an amount of ₹ 196 lakh (March 2003) for establishing a Level-3 Bio-safety Laboratory (BSL-3) at the National AIDS Research Institute (NARI) Pune, a research institute run by Indian Council of Medical Research (ICMR). The grant-in-aid of ₹ 1.40 crore was released by NACO to ICMR, New Delhi (April 2006). The sanction was revised to ₹ 2.70 crore (March 2009) by NACO.

In February 2006, NARI, Pune had executed a contract with HSCC (India) Limited² for providing consulting services for setting up BSL-3 in its campus in Pune with a consulting fee of eight *per cent* on the final project cost. According to the contract, the work was to be executed on deposit work basis for which due funds were to be deposited in advance with HSCC. Further, the contractual provisions stipulated that the amount released for the project should be deposited by HSCC in a separate bank account opened in a nationalized/scheduled bank. The interest earned thereon should be credited to NARI by HSCC. Besides, HSCC should also submit a quarterly bank statement of the account showing the utilization of funds and balances available duly certified by the bank. The first installment of ₹ 1.40 crore was released in April 2006, while ₹ 1.30 crore was released as final installment in May 2009 to NARI, which was subsequently released by NARI to HSCC.

After the first installment amount of ₹ 1.40 crore was transferred to HSCC in April 2006 by NARI, HSCC invited (July 2006) tenders and awarded (January 2007) the work order for the construction of BSL-3 at a tendered cost of ₹ 2.70 crore. The work was commenced on 16 March 2007 with stipulated date of completion within one year, i.e. by 16 March 2008.

² HSCC (India) Limited earlier known as Hospital Services Consultancy Corporation Limited is a Mini Ratna CPSE and wholly owned subsidiary of NBCC (India) Limited under the administrative jurisdiction of Ministry of Housing & Urban Affairs, Govt of India. In November 2018, NBCC signed share purchase agreement with MOHFW for 100% shares of HSCC(I) Ltd as subsidiary of NBCC(I) Ltd.

Audit examination of records at NARI, Pune revealed (March 2021) that the construction work of BSL-3 was completed in October 2010 with a delay of two years and seven months from the due date of completion (March 2008). HSCC neither furnished justification for the delay nor any penalty was levied for the delay in execution of the work.

Audit further observed that though the work of construction of BSL-3 was completed and possession was given to NARI in October 2010, the laboratory was used for research activities only from June 2011. However, HSCC did not submit quarterly statement of expenditure, progress report and detailed audited statement of expenses incurred for the works as required under the contract agreement. Instead, a provisional statement of expenditure was submitted on 30 September 2015, 24 March 17, 04 January 22 and 12 December 2022 by HSCC. As per the latest provisional statement (12 December 2022) an expenditure of ₹ 3.28 crore³ was incurred against the total released fund of ₹ 2.70 crore leading to an excess expenditure of ₹ 57.94 lakh. It was noticed that the 7th Running Account (RA) bill of the contractor of ₹ 44.76 lakh was paid to contractor on 9 May 2011. However, the next payment of final bill of ₹ 1.18 crore was paid to contractor on 7 February 2020 i.e., after a gap of almost nine years. The cumulative interest earned on the deposit work upto December 2022 on the fund lying with HSCC was ₹ 1.53 crore, after adjusting the excess expenditure incurred amounting to ₹ 57.94 lakh. The additional expenditure of ₹ 57.94 lakh is not yet regularized by ICMR.

In reply, NARI stated (December 2022) that the delay in completion of the project was continuously brought to the notice of the consultant and finally the laboratory was completed in 2010. However, the final accounts have not been settled so far.

The reply of the Institute is not acceptable, as delay has not been regularised by the competent authority and no documentary evidence was furnished in this regard. Further, the final bill of the contractor was settled in February 2020, but the HSCC has not yet settled the account with NARI and not refunded the interest of deposit work of ₹ 1.53 crore. The acceptance of the Institute that the final account has not been settled strengthen the audit contention.

Thus, failure to get final statement of bill even after lapse of 12 years of the completion of work resulted in non-refund of interest earned of ₹ 1.53 crore on deposit work from HSCC shows poor Internal control mechanism in NARI. No responsibility seems to have been fixed by the authorities.

³ 1st RA ₹ 7.49 lakh (2.7.2008), 2nd RA ₹ 31.95 lakh (2.7.2008), 3rd RA ₹ 13.30 lakh (10.12.2008), 4th RA ₹ 15.19 lakh (16.3.2010), 5th RA ₹ 14.94 lakh (31.3.2010) , 6th RA ₹ 56.84 lakh (28.6.2010), 7th RA ₹ 44.76 (9.5.2011), Final Bill ₹ 1.18 crore (7.2.2020), ₹ 56.84 lakh other charges and ₹ 21.65 lakh consultation fee.

The matter was reported (November 2022/February 2023) to the Ministry; however, the reply of the Ministry is awaited (March 2023).

POST GRADUATE INSTITUTE OF MEDICAL EDUCATION & RESEARCH (PGIMER), CHANDIGARH

4.4 Non-observance of the provisions of GST Act resulted in loss to the exchequer

PGIMER, Chandigarh signed an agreement with an Agency for availing manpower services. The Agency neither claimed the GST on the invoices nor deposited the GST due with the government. Non observance of provision of GST Act, 2017 by PGIMER resulted in loss to the exchequer on account of GST to the tune of ₹ 8.06 crore.

As per Section 31(2) of the Central Goods & Services Tax (CGST) Act, 2017, a registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice showing the description, value, tax charged thereon and such other particulars as may be prescribed. Further, as per Section 33 of the CGST Act, 2017, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made. Also, as per Rule 46 of CGST Rules, 2017, a tax invoice referred to in Section 31 shall be issued by the registered person containing *inter-alia* the particulars namely taxable value of the supply of goods or services; rate of tax and amount of tax charged in respect of taxable goods or services.

Post Graduate Institute of Medical Education & Research (PGIMER), Chandigarh entered into an agreement with M/s Sudarshan Facilities Private Ltd., New Delhi (Service Provider) for providing security services at PGIMER w.e.f. 01 July 2017 for a consideration of ₹ 84.76 lakh per month. The contract was allotted for a period of two years, extendable upto two years subject to satisfactory performance. The contract was extended upto July 2020 by PGIMER. As per the Letter of Award issued to the Agency the rates quoted will include all statutory obligations of the Service Provider under EPF, ESI, Minimum Wages Act, Contract Labour (R&A) Act, weekly off/replacement charges, cost of uniform, identity cards of personnel, security equipment/vehicles, all kinds of taxes, service charges, etc. of the agency. Further, as per clause 12 (k) of tender, the service provider shall ensure full compliance with tax laws of India and shall submit copies of acknowledgements evidencing filling of returns every years and shall keep the employer fully indemnified against liability of any tax, interest, penalty etc. of the service provider in respect thereof, which may arise.

Scrutiny of records revealed that the contractor submitted the bills from July 2017 to October 2017 mentioning the GST at the rate of 18 *per cent*. The GST claimed by the agency for July and August 2017, initially paid by PGIMER, was recovered from the arrears bills and for the

months of September 2017 and October 2017 were not reimbursed by the PGIMER. Also, contrary to the aforesaid provisions, the agency on the insistence of PGIMER (November 2017) submitted the monthly invoices for the period November 2017 to June 2020 without mentioning the GST amount separately. Moreover, PGIMER released payments to the agency for successive months without obtaining copies of challans against depositing of GST in contravention to Sections 31 and 33 of the CGST Act, 2017 as well as clause 12 (k) of tender. However, the PGIMER in March 2020 directed the agency to provide the GST challans from July 2017 to February 2020 and also directed to show the taxable value and GST separately in the next month bill as per provisions of GST Act. The service provider included 18 percent of GST in the bills for March 2020 onwards. The PGIMER again passed the bills from March 2020 onward without GST. The Service Provider confirmed that they have neither collected nor deposited the GST. The non-observance of the provisions of GST Act resulted in loss to the exchequer in the form of unpaid IGST amounting to ₹ 8,05,89,125.

The matter was pointed out to PGIMER in March 2020, October 2021, November 2022 and January 2023 and Ministry in February 2023. The PGIMER in its reply (January 2023) stated that the security service provider had admitted that they have neither charged GST from PGIMER nor have deposited. In spite of repeated direction, they failed to submit the GST Challans and proper tax invoice, there was clearly a default of non-payment of GST on the part of security service provider. Hence, it was decided to bring the matter to the notice of GST Department which is carrying out an investigation and the services of the M/s Sudarshan Facilities Pvt. Ltd (Agency) was terminated on 31 July 2020. Ministry, while reiterating the reply of the Institute, stated (May 2023) that the prime responsibility to raise correct invoices as per GST Act is of service provider and not the service recipient.

The reply is not acceptable as GST is an indirect tax which is collected from Principal Employer/Service Receiver i.e., PGIMER and then will be deposited to government exchequer. PGIMER in contravention of GST Act and clause 12 (k) of tender accepted faulty invoices/bills and released payment of monthly invoices without insisting for the invoices/challans indicating the GST paid/payable. Though the prime responsibility to raise correct invoice as per GST Act is of service provider the service recipient (PGIMER) can not absolve of its responsibility to ensure the compliance of Rule 46 of CGST Rules, 2017. It was the duty of PGIMER to ensure compliance to the provisions of GST Act/Rules and obtain invoices/challans for the amount of GST being deposited/deposited by the contractor before releasing payments to the contractor for successive months as the element of GST was mandatorily needed to be included in the invoices raised by the contractor. Had the PGIMER insisted on payment of valid invoices before releasing of monthly payment, the loss to the exchequer could have been avoided.

CHAPTER-V: MINISTRY OF HOME AFFAIRS

LAND PORTS AUTHORITY OF INDIA

5.1 Unauthorised expenditure on leasing of residential accommodation- ₹ 14.01 crore

Not taking prior approval of Ministry of Home Affairs for leasing three residential flats from M/s NBCC (India) Limited by Land Port Authority of India resulted in unauthorised expenditure of ₹ 14.01 crore.

Land Port Authority of India (LPAI) was established in March 2012 as a statutory body under the Department of Border Management (DBM), Ministry of Home Affairs (MHA) and is entrusted with the task of building land ports on India's borders and provide state-of-the-art infrastructure facilities to facilitate seamless and efficient movement of cargo and passengers, promote regional trade and people-to-people contact and imbibe the best international practices. Funds are provided to LPAI under the regular expenditure budget of DBM, MHA.

Section 20 (a) of the LPAI Act, 2010 states that the Central Government may provide any capital that may be required by the Authority for the discharge of its functions or for any other purpose connected therewith on such terms and conditions as the Government may determine. Further, Section 23 *ibid* states that the Authority, shall, before the commencement of each financial year, prepare a statement of the programme of its activities during the forthcoming financial year as well as financial estimate in respect thereof and submit it for the approval of the government.

LPAI, being a statutory body, is not an eligible office for General Pool Residential Accommodation under Directorate of Estates and also did not have residential facility of its own for its officers. M/s NBCC (India) Limited (NBCC), which was implementing redevelopment of residential accommodations in East Kidwai Nagar for Central Government employees, gave advertisement (January 2020) for leasing of residential space for an initial period of thirty years to Govt Departments/PSUs etc.

LPAI, which was exploring possibilities of residential accommodation of its own, expressed its interest in acquiring flats. Subsequently, Chairman, LPAI approved (February 2020) proposal for leasing of three Type-V residential flats for thirty years from NBCC for ₹ 14.01 crore for its officers. The full payment for the said lease was made (February 2020) to NBCC from the capital grant without the prior approval from MHA. Thereafter, the Capital Grant-in-Aid was recouped (March 2020) by the internal fund of LPAI. The possession of the three flats was taken by LPAI on 18 June 2020.

LPAI Board, in its 24th meeting held on 19 June 2020, approved the proposal of (i) *ex-post-facto* sanction for the purchase of three type V quarters at a cost of ₹ 14.01 crore from NBCC at East Kidwai Nagar Redevelopment Project, and (ii) requesting Government of India to apportion this amount from Grant-in-Aid-Creation of Capital. Accordingly, requests to this effect was sent to MHA by LPAI in August/September 2020.

However, MHA refused (August, September and November 2020) granting *ex-post-facto* sanction for the acquisition and directed it to revert the transaction. Subsequently, LPAI approached (September 2020) NBCC to surrender the allotted flats. NBCC in return intimated (September 2020) that it is not possible to get the flats surrendered back and suggested further sale of these flats as per the allotment conditions of the Ministry of Housing and Urban Affairs.

It was observed that the financial power delegated to Chairman, LPAI was to be exercised only for the schemes/projects approved by CCS/HM/HS/Secretary (BM). Since, no organisation under MHA has been delegated financial powers for creation of assets as “Major Work” without prior appraisal and approval as defined by the Department of Expenditure, Ministry of Finance in its O.M. dated 05 August 2016, the same could not be approved/sanctioned by the Chairman/Board of LPAI at their level and the proposal should have been sent to MHA for approval.

On this being pointed out (October 2021), LPAI intimated (November 2021/January 2023) that on the directions from MHA to revert the transaction, LPAI has taken up the matter with NBCC for second subleasing of the three flats and the final decision is awaited from the Ministry of Housing and Urban Affairs. The matter was referred to MHA (December 2021); however, their reply is still awaited (March 2023).

LPAI’s decision for leasing of residential flats aggregating ₹ 14.01 crore without the prior approval of the MHA, thus, breached the financial powers delegated to it. The action of the Board in granting *ex-post-facto* sanction for the purchase of these flats was beyond the powers conferred to it under delegation of financial powers.

Consequently, not only this resulted in unauthorized expenditure to the extent of ₹ 14.01 crore but also financial loss on account of interest estimated at ₹ 1.30 crore till March 2023¹.

¹ ₹ 14.01 crore, if kept in saving bank account by LPAI at the rate of three *per cent per annum* from March 2020.

CHAPTER-VI: MINISTRY OF INFORMATION AND BROADCASTING

DOORDARSHAN, PRASAR BHARATI

6.1 Unfruitful expenditure of ₹ 38.50 crore

Doordarshan hired a new transponder on lease at the cost of ₹ 5.50 crore *per annum* for airing free to air channels and upgraded its infrastructure facilities also. However, even after lapse of more than six years after hiring the transponder and three years after upgradation, it could not utilise these facilities as no channel was being aired through this transponder. Consequently, not only this resulted in unfruitful expenditure of ₹ 38.50 crore on hiring of transponder for the period from May 2012 to April 2019.

Doordarshan (DD) started its Direct to home (DTH) service, DD Free Dish in December 2004. Initially, the service was started with a bouquet of 39 TV channels and 12 radio channels. 19 DD channels and 20 private channels were placed on DTH platform free of cost on first come-first-serve basis. By 2011, DD was airing 59 channels.

Prasar Bharati, with an aim to enhance the capacity of DTH platform from existing 59 channels to 97 channels, sanctioned (October 2010) ₹ 75.43 crore to *Doordarshan* (DD) under the Eleventh Plan Scheme-DTH (Direct to Home) of DD. Accordingly, DD was required to upgrade its DTH platform by procuring equipment {Supply, Installation, Testing and Commissioning (SITC)}, obtain Licence from Wireless Planning & Coordination (WPC) and hire of a new sixth Transponder from M/s Antrix Corporation Limited¹ (ACL) in addition to its existing five transponders.

Subsequently, DD approached ACL for a transponder in August 2010, which allocated (May 2012) a Transponder at space segment charges of ₹ 5.50 crore *per annum*. Thereafter, DD obtained licence from WPC in August 2013. The work of supply, installation, testing and commissioning of the additional equipment required for expansion of DD's DTH platform at its earth station was completed in December 2014, that is, two years after leasing the transponder. After the up gradation, the capacity of the existing five transponders was enhanced to 80 channels and the remaining 17 channels were to be telecast through the sixth transponder, which had the capacity of telecasting 24 channels. From six transponder MPEG-4 slots were auctioned for the first time for the period May 2019 to May 2020 and revenue of ₹ 5.45 crore was earned.

¹ A 100 per cent government owned company of the Department of Space.

Audit observed that:

- (i) An Additional transponder which was to be allotted in 2013-14 by Department of Space was provided before time in 2012 and was accepted by Prasar Bharati without assessing the impact of early allocation of transponder which may result in change in planning and execution.
- (ii) Even after lapse of more than six years after hiring of the transponder and more than three years of the upgradation of infrastructural facilities, not a single channel was being telecasted through this sixth transponder. Therefore, the expenditure of ₹ 38.50 crore (7x₹ 5.50 crore during the period from May 2012 to April 2019) incurred on payment of lease charges for the unutilised transponder was rendered unfruitful.
- (iii) DD could not utilise the additional transponder resulting in blockage of spectrum which could have been allocated to some other user by ACL and generated revenue.
- (iv) DD could not anticipate non availability of MPEG-4 compliant DTH STBs in the market as no marked survey were conducted at planning stage by DD.

On this being pointed out in July 2018/December 2021, DD stated (January 2019/June 2022) that the sixth transponder was used to introduce two streams of MPEG-4 channels for expansion of DD DTH platform to 97 channels. However, due to non-availability of MPEG-4 set top boxes, the sixth transponder was used for testing, and launching of latest spectrum efficient MPEG-4 compression channels.

Ministry of Information and Broadcasting stated (December 2022) that DoS was supposed to allot it transponder in 2013-14 but allotted the same in May 2012. It further intimated that MPEG-4 slots were auctioned for the first time for the period May 2019 to May 2020 and revenue of ₹ 5.45 crore was earned.

The reply is not tenable as DD acquired an additional transponder even though it did not have any plan in place to utilise its capabilities and incurred a recurring liability. Moreover, it converted one transponder from MPEG-4 to MPEG-2 so that channels could be viewed through MPEG-2 compliant STBs, which defeated the purpose of acquiring an additional transponder.

Non assessment by DD of the actual requirements of MPEG-4 set top boxes and its MPEG-4 channels not only resulted in unfruitful expenditure of ₹ 38.50 crore on hiring of transponder for the period from May 2012 to April 2019.

CHAPTER-VII: MINISTRY OF JAL SHAKTI

BRAHMAPUTRA BOARD

7.1 Loss of opportunity to earn interest

Brahmaputra Board, Guwahati did not operate Current Flexi Deposit Scheme for Current Accounts for depositing Grant-in-Aid funds, which led to a loss of opportunity to earn interest of ₹ 3.94 crore during April 2020 to March 2022.

Rule 230(6) of General Financial Rules, 2017 (GFR) provides that the Grants sanctioning authorities should not only consider the internally generated resources while regulating the award of Grants but should consider laying down targets for internal resources generation by the Grantee Institutions or Organizations every financial year, particularly where Grants are given on recurring basis every year.

The Brahmaputra Board, an Autonomous Statutory Body was set up under an Act of Parliament called the Brahmaputra Board Act, No. 46 of 1980, under the Ministry of Irrigation (Now Ministry of Jal Shakti). It executes various works relating to execution of flood control, anti-erosion, drainage development schemes and other water resources projects falling under Brahmaputra basin in North-East Region. The Board receives fund in the form of Grants-in-aid through Ministry of Water Resources/Ministry of Jal Shakti and Ministry of Development of North Eastern Region (DoNER). It also receive funds in the form of security deposit from contractors, statutory dues, recovery from employees, etc. The Board had parked unutilised portion of above funds in two non-interest-bearing current accounts in Union Bank of India during 2020-21 and onwards.

Audit observed that the Board was eligible for opening interest-bearing current account (i.e. Current Flexi Deposit Scheme for Current Deposit Accounts) in the same bank. However, the Board opened a normal current account in Union Bank of India. Had the funds been kept in the interest-bearing current account mentioned *ibid*, it could have earned an interest of ₹ 3.94 crore considering monthly minimum balance. This has resulted in a loss of opportunity to earn interest of ₹ 3.94 crore.

The Management replied (December 2022) that:

- (i) The Sanction Order for Grants fund received from Government of India does not contain any instructions to park the fund in Flexi Deposit Scheme of Current Accounts. Hence, earnings of interest from the Bank through Flexi Deposit Scheme are beyond the policy and intent of the Government. Further, GFR Rule No. 230(8) does not specifically cover remittance of interest earned through investment.

- (ii) The minimum balance amount on which such interest was calculated, is the amount of unspent grant money as well as amount deposited towards Security Deposit by the contractors. Earning of interest by investing such SD money may attract serious dereliction towards purpose and intent of the deduction of SD and such interest may also need to be refunded to the contractor, if it is claimed by the contractor, being earnings on his withhold money and such issues may be prejudiced under the court of law.
- (iii) The recent changes made by the Central Govt. towards flow of fund under Treasury Single Account (TSA) operative w.e.f. 01 April 2022 has no scope of implementation of Flexi deposit Scheme proposed by the audit in terms of its operation.

The reply of the management was not acceptable due to the following reasons:

- (i) Flexi Deposit Scheme (FDS) of Current Accounts offers integrated benefit of flexibility of a Current Deposit Account with the benefit of interest of fixed deposit without affecting liquidity of the fund. Opting for the FDS current account was beneficial to the Board. There was no deviation from the applicable terms and conditions of the grant or the policy.
- (ii) Regarding management's contention that earning of interest by investing SD money of contractors may need to be refunded to the contractor if it is claimed by the contractor and such issues may be prejudiced under the court of law, it is stated that, Manual of Procurement of Goods, 2017 issued in consonance with GFR, 2017 by Ministry of Finance (April 2017) states that the Performance Security including SD would be refunded without any interest. Hence, the contention of the management in this regard was not tenable.
- (iii) As regards introduction of Treasury Single Account (TSA) arrangement, which was implemented w.e.f April 2022, the fact remains that Board had suffered loss of opportunity to earn interest of ₹ 3.94 crore due to keeping unutilised funds in non interest bearing current accounts before introduction of TSA arrangement.

Thus, non-operation of flexi deposit Scheme for Current Accounts by Brahmaputra Board resulted in a loss of opportunity to earn interest of ₹ 3.94 crore.

The matter was reported to the Ministry (June 2023); the reply of the Ministry is awaited (July 2023).

KRISHNA RIVER MANAGEMENT BOARD

7.2 Inadmissible payment of incentive to the employees

Krishna River Management Board sanctioned incentive to the employees in contravention of the orders of its Administrative Ministry (Ministry of Jal Shakti), resulting in an inadmissible payment of ₹ 104.56 lakh.

Krishna River Management Board (KRMB) was constituted as an Autonomous Body in 2014 under the administrative control of Union Ministry of Jal Shakti (MoJS) in accordance with section 85 of Andhra Pradesh Re-Organization Act (APRA), 2014 and it shall comply with such directions as may, from time to time, given by the Central Government.

According to section 86(1) of APRA, 2014, the Board shall employ such staff as it may consider necessary for the efficient discharge of its functions under this Act and such staff shall, at the first instance, be appointed on deputation from the successor States in equal proportion and absorbed permanently in the Board. Accordingly, the Board employs staff from Government of Telangana and Government of Andhra Pradesh. The officials/staff working on deputation in KRMB from both States are paid by KRMB with the same Pay and Allowances as of their States concerned. Further, Sections 85 (4), (5) & (6) of the APRA, 2014 prescribes certain posts to be nominated by Central Government. As on 31 March 2022, three officers from Central Government, 14 officers from State Governments of Andhra Pradesh and nine officers from Telangana Government were working in KRMB on deputation.

During 12th Board Meeting held in June 2020, the Board decided that an additional Incentive Pay is to be given to all State and Central Government personnel in KRMB. As such, Member Secretary issued a resolution (20 October 2020) to pay an Incentive Pay @ 25 per cent of Basic Pay to all State and Central Government personnel working in KRMB with effect from 01 October 2020.

In this connection, Department of Water Resources, River Development and Ganga Rejuvenation (DoWR, RD&GR), Ministry of Jal Shakti (MoJS), Government of India (GoI), sought clarifications from KRMB (31 May 2021) regarding grant of Incentive Pay @ 25 per cent of Basic Pay every month to the employees working in KRMB without the approval of DoWR. KRMB replied (01 June 21) that no Consolidated Funds of GoI are being allocated/provided for functioning of KRMB. Further, being an Autonomous Body, KRMB is empowered to take decision on the financial matters for its functioning. In this regard, MoJS examined the matter in consultation with the Integrated Finance Division (IFD) of its Ministry and stated (14 July 2021) that under Section 88(c) of the APRA, 2014, KRMB has power to appoint and regulate the service conditions of its own employees only. Further, it instructed KRMB to withdraw the order issued to give Incentive Pay to the State and Central government

employees and to recover the entire amount with immediate effect. The same was reiterated vide letter dated 10 September 2021 also.

Audit observed that KRMB, in the 15th Board Meeting held in October 2021, decided to continue the payment of Incentive Pay @ 25 *per cent* of Basic Pay to its employees overruling the orders of its Administrative Ministry and as such, made a payment of ₹ 1,04,56,676/- during the period of October 2020 to March 2022.

The Board replied that supervision of the functioning of the KRMB is the function of the APEX Council as per para 84(3)(1) of APRA, 2014 and the Board had already observed during its meeting held on 12 October 2021 that the directions given by JS&FA and JS (Admn) of DoWR to KRMB are not tenable.

The reply is not acceptable as the Apex Council is for supervision of the functioning of KRMB (Section 84(3) of APRA, 2014). The Board's function as per Section 85 (8) does not include the decision making on the payment of incentive. Further, KRMB is under the administrative control of the MoJS and the directions of the MoJS should have been complied with. Moreover, the MoJS (03 January 2022) did not agree with the Board's decision (12 October 2021) to continue the incentive pay and instructed to withdraw the order and recover the amount paid on the strength of the order.

The Ministry in its reply (28 March 2023) accepted the audit observation. Moreover, in compliance to the Ministry's directions, KRMB issued an order (24 March 2023) to stop the payment of the Incentive Pay and initiate the recovery. However, the recovery has still not been effected (March 2023).

Thus, KRMB made an inadmissible payment of Incentive Pay for an amount of ₹ 104.56 lakh to the employees without the approval of the Administrative Ministry, while flouting the orders of its Administrative Ministry.

CHAPTER-VIII: MINISTRY OF LABOUR AND EMPLOYMENT

EMPLOYEES' PROVIDENT FUND ORGANISATION

8.1 Short payment of EDLI benefit - ₹ 52.72 lakh

Short payment of ₹ 52.72 lakh by Employees' Provident Fund Organisation (EPFO), Regional Office, Kolkata of EDLI assurance benefits admissible to nominees of deceased members as per the provisions of the Employees' Deposit Link Insurance Scheme, 1976.

The Employees' Deposit Linked Insurance (EDLI) Scheme, 1976 is administered by the Employees' Provident Fund Organisation (EPFO). As per proviso to Para 22 (3) of the EDLI Scheme, amended vide Notification No. G.S.R.170 (E) dated 15 February 2018, on the death of the employee, who was a member of the Fund¹ and was in the employment of the same establishment for a continuous period of 12 months preceding the month in which he/she died, the persons entitled to receive the provident fund accumulations of the deceased, shall, in addition to such accumulations, be paid an assurance benefit that shall not be less than ₹ 2.5 lakh². The amendment, initially valid for two years, was retrospectively extended from 15 February 2020 to April 2024 and the requirement of employment in 'same establishment' was also removed, vide Notification No. G.S.R. 299(E) dated 28 April 2021.

Further, Para 24(4) of the EDLI Scheme provides that the claims shall be settled and benefit amount paid to the beneficiaries within the 20 days of submission of claim and if there is any deficiency in the claim, the same shall be recorded in writing and communicated to the applicant within 20 days from date of receipt of the claim. Test check of EDLI benefit payments made by the Regional Office (RO), EPFO, Salt Lake, Kolkata during April 2018 to April 2021, revealed that in 37 cases of death of eligible employees after the Scheme amendment dated 15 February 2018, EDLI benefits calculated and paid to the nominees were less than the stipulated minimum assurance benefit of ₹ 2.5 lakh, resulting in short-payment of ₹ 31.22 lakh.

In another 23 cases, it was observed that there was single a nomination and the share of benefit was less than 100 *per cent*. As per para 23(2) of the Scheme, if the nomination relates to only part of the amount standing to the credit of the deceased employee, the part to which nomination does not relate shall become payable to other family members in equal shares. However, in these 23 cases the balance amount was not paid to the other family members in

¹ The Employees Provident Fund (EPF) administered by the EPFO, or any fund exempted under Section 17 of the EPF Act, 1952.

² Minimum assurance benefit prior to the amendment dated 15 February 2018 was ₹ 1.5 lakh.

equal share as stipulated in the scheme guidelines. No communication was sent to the family members informing that only part claim had been released. The short-payment in these 23 cases amounted to ₹ 21.50 lakh.

Thus, incorrect implementation of the Scheme resulted in short-payment of ₹ 52.72 lakh in the 60 (37 + 23) cases mentioned above.

The EPFO, Regional Office, Kolkata stated (March 2023) that subsequent to the observation raised by Audit, payment in respect of all the 37 cases has been released. Further, as per the latest reply furnished by the Regional Office (April 2023), out of the 23 cases balance payment in respect of 18 cases has been released. For the remaining five cases, regular persuasion for updating details of family members is underway.

Further, EPFO, Zonal Office, Kolkata informed (March 2023) that subsequent to irregularities pointed out by Audit, payments of EDLI Assurance benefit were reviewed in various Regional Offices under its jurisdiction as per instruction³ of EPFO HQ New Delhi, and 206 cases⁴ were further identified, where the minimum EDLI benefit amount was not paid and the same had been taken up for processing.

The instances of short payment pointed out by Audit are based only on a test check of records at the EPFO Regional Office, Kolkata and are therefore not exhaustive. The Ministry may, therefore, review all cases of payment EDLI benefits to ensure that full EDLI assurance amount has been disbursed to the eligible nominees in all EPFO offices across the country.

The matter was reported to the Ministry in December 2022 and February 2023. Reply is awaited (March 2023).

³ Dated 02 January 2023.

⁴ 64 cases in RO Jalpaiguri, 52 cases in RO Durgapur, 50 cases in RO Siliguri, 18 cases in RO Port Blair, 11 cases in RO Kolkata, nine cases in RO Park Street and two cases in RO Barrackpore.

CHAPTER-IX: MINISTRY OF MINORITY AFFAIRS

MAULANA AZAD EDUCATION FOUNDATION

9.1 Loss of interest due to delay in investment in fixed deposit

Maulana Azad Education Foundation did not take timely decisions regarding investment/re-investment of *corpus* fund in fixed deposit accounts on various occasions which resulted into loss of interest aggregating to ₹ 56.32 lakh during the period between April 2014 and December 2020.

Maulana Azad Education Foundation (MAEF) is a voluntary, non-political, non-profit making, social service organization which aims to formulate and implement educational schemes for the benefit of the educationally backward minorities and weaker sections in general. These schemes are financed through interest earned on the *corpus* fund received from the Ministry of Minority Affairs (MoMA) from time to time. MAEF has received total *Corpus* Fund of ₹ 1,362.00 crore up to financial year 2017-18 from the Ministry of Minority Affairs (MoMA), Govt. of India, which is kept invested in fixed deposit with Banks and the interest accrued from the investment of the *corpus* fund shall be utilized by the Foundation for implementation of its educational schemes.

Mention was made in Para 15 in C&AG's Audit Report No. 4 of 2005 regarding MAEF delaying the decision-making process for reinvestment of the amounts received by it which resulted in loss of interest of ₹ 36.50 lakh, indicating an urgent need for MAEF to streamline its investment procedures.

In response, MoMA, in their Action Taken Note (ATN) (March 2008) to the Public Accounts Committee stated that it had advised MAEF to initiate action for calling of rates at least two months before the fund is likely to mature/release of funds and offers received should be scrutinized by a committee which will make recommendation regarding the investment at least one month before the investment becomes due. MAEF was also directed to formulate an investment policy for the *corpus* fund in accordance with the updated guidelines of the Ministry of Finance.

Ministry of Finance issued (23 July 2009) guidelines for investment of *corpus* fund of MAEF whereby 60 *per cent* was to be invested in Public Sector Banks and 40 *per cent* of the fund could be invested in other financial institutions, including Scheduled Commercial Banks.

Test check of the records revealed that the investments of *corpus* fund as well as surplus fund of MAEF is made with the approval of the Hon'ble President, MAEF, under Rule VI of the Rules and Regulations of MAEF. The President, MAEF, takes such decision on the recommendations

of Investment Committee¹ of MAEF. The investments were made after inviting rates of interest from all Public Sector Banks and leading Scheduled Commercial Banks. As and when the term of any such investment was ending or new grant was received, MAEF sought interest rate quotes from banks and then re-invested the matured amount. As the investment/re-investment decisions involve approval at various levels, any delay in it entails considerable loss of interest to the Foundation.

Audit observed that:

- (i) The *corpus* of ₹ 1,362.12 crore² was to be periodically invested/re-invested in term deposits with different banks. In 12 cases it was observed in that the decisions regarding investment/re-investment had been delayed by MAEF ranging from 02 to 54 days during the period between 2014-15 and 2020-21 (up to December 2020) which resulted in loss of interest aggregating ₹ 56.32 lakh as detailed in **Annexure-9.1**.
- (ii) The delays were attributable to the procedures involved in deciding the period of investment/re-investment and selection of bank, as the same was not pre-approved, delay in delivery of letter to old banks to remit the fund to the new one, delay in processing the files for getting the approval, etc. All these are administrative reasons and could have been avoided with better coordination and planning.

On this being pointed out (June 2021) by audit, MAEF accepted (July 2021/December 2022) procedural delays in re-investment/investment of *corpus* funds and stated that in eight cases pointed out by audit, the maturity proceeds were credited in UCO Bank Saving account and the same was transferred to the flexi account on the same day, bearing the same rate of interest as in the case of Fixed Deposit. It further stated that letters to Banks inviting rates of interest are sent through email and delivered by hand as decided by the Competent Authority in MAEF and emails received from Banks are opened in presence of the Investment Committee members. The Investment Committee then analyses the rates of interest offered by Banks and makes the recommendation to invest the fund in the Bank offering the best rate of interest. It maintained that prescribed procedure for investment was followed in all cases of delay pointed out by audit, but delay was due to some unavoidable circumstances and administrative reasons and that the process for investment/re-investment is always initiated on time.

¹ Consisting of (1) Joint Secretary, MoMA, (2) Treasurer, MAEF, and (3) Secretary, MAEF.

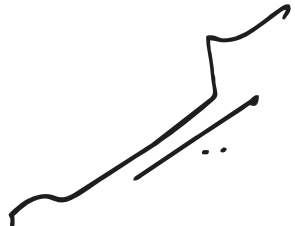
² MAEF received ₹ 1,362 crore as corpus from MoMA from FY 1992-93 up to FY 2017-18. Additionally, MAEF also received ₹ 0.12 crore from other sources like Hindustan Petroleum Corporation Limited (₹ 0.05 Crore), Steel Authority of India Ltd. (₹ 0.02 crore) and IDBI Bank Ltd. (₹ 0.05 crore).

The reply is not acceptable as investment/re-investment in fixed deposit bank accounts is a known event to MAEF as they have all the details of its investments maturing/grants-in-aid being sanctioned on certain dates. Hence, the onus of making timely investment/re-investment was on MAEF. Further, the argument that the rate of flexi account was the same as that of fixed deposit is not acceptable as no document was furnished regarding rate of interest being given on flexi account. Moreover, since both deposit accounts are for different time duration, they cannot fetch the same rate of interest. As seen in **Annexure-9.1**, the reinvestment process in cases pointed out by audit had been initiated one to 14 days before maturity (Column D), in one case it was taken up after 48 days of FD's maturity. Also, Audit is of the view that calling for interest rates from Banks via e-mail may potentially affect the confidentiality aspect of the entire process.

Thus, had MAEF managed its investments in an efficient and planned manner, the loss of interest of ₹ 56.32 lakh could have been avoided.

The matter was reported to the Ministry on November 2022. The reply was awaited (March 2023).

New Delhi
Dated : 19 December 2023



(SUBU R)
Principal Director (Autonomous Bodies)

Countersigned

New Delhi
Dated : 20 December 2023



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-I

(Referred to in Paragraph no. 1.8)

Arrear in submission of accounts as on 31 March 2022

Sl. No.	Name of Autonomous Bodies	Due since	Delay in Year(s)
Ministry of Corporate Affairs			
1.	National Financial Reporting Authority, New Delhi	2020-21	1
Ministry of Culture			
2.	South Zone Cultural Centre, Thanjavur	2020-21	1
3.	Jallianwala Bagh National Memorial Trust, Amritsar	2016-17	5
Ministry of Education			
4.	Indian Institute of Information Technology, Raichur	2020-21	1
5.	Auroville Foundation, Auroville	2020-21	1
6.	Central Institute of Classical Tamil, Chennai	2020-21	1
7.	Gandhigram Rural Institute, Gandhigram, Tamil Nadu	2020-21	1
Ministry of Heavy Industries			
8.	National Automotive Board, New Delhi	2014-15	7
Ministry of Home Affairs			
9.	Municipal Council, Port Blair	2020-21	1
10.	State Compensatory Afforestation Fund Management and Planning Authority, Port Blair	2017-18	4
11.	Chandigarh Building & Other Construction Workers' Welfare Board, Chandigarh	2018-19	3
Ministry of Micro, Small & Medium Enterprises			
12.	Lakshadweep KVI Board, UTL	2015-16	6
Ministry of Jal Shakti			
13.	Krishna River Management Board, Hyderabad	2020-21	1
14.	Godavari River Management Board, Hyderabad	2020-21	1

Appendix-II

(Referred to in Paragraph no. 1.9)

List of Autonomous Bodies in respect of which audited accounts have not been presented to the Parliament for the Financial Year 2020-21 (as of 31 December 2021)

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture and Farmers' Welfare
1.	National Institute of Plant Health Management, Telangana
2.	Rani Lakshmi Bai Central Agricultural University, Jhansi
3.	National Horticulture Board, Gurgaon
4.	Coconut Development Board
5.	Protection of Plant Varieties and Farmers' Rights Authority
	Ministry of AYUSH
6.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat, Arunachal Pradesh
7.	Institute of Teaching and Research in Ayurveda, Jamnagar
8.	National Institute of Ayurveda, Jaipur
9.	Central Council for Research in Siddha
10.	National Institute of Siddha, Chennai
11.	All India Institute of Ayurveda, New Delhi
12.	Central Council for Research in Ayurvedic Sciences, New Delhi
13.	Central Council for Research in Unani Medicine, New Delhi
14.	Morarji Desai National Institute of Yoga, New Delhi
15.	National Institute of Homeopathy, Kolkata
16.	National Institute of Naturopathy, Pune
17.	Rashtriya Ayurveda Vidyapeeth, New Delhi
	Ministry of Chemical and Fertilizers
18.	National Institute of Pharmaceuticals Education and Research, Raebareli
19.	National Institute of Pharmaceuticals Education and Research, Ahmedabad
20.	National Institute of Pharmaceuticals Education and Research, Kolkata
21.	National Institute of Pharmaceuticals Education and Research, Guwahati
	Ministry of Commerce and Industry
22.	National Industrial Corridor Development and Implementation Trust
23.	Agricultural & Processed Food Products Export Development Authority
24.	National Institute of Design, Ahmedabad
25.	Tea Board India, Kolkata
26.	Coffee Board (Revised accounts)
27.	Tobacco Board
28.	Marine Products Export Development Authority
29.	Cochin Special Economic Zone Authority
30.	Falta Special Economic Zone Authority
31.	Visakhapatnam Special Economic Zone
32.	Kandla Special Economic Zone Authority, Gandhidham
	Ministry of Communication & Information Technology
33.	Telecom Regulatory Authority of India (TRAI)
34.	Telecom Regulatory Authority of India (TRAI)-CPF
	Ministry of Consumer Affairs
35.	Bureau of Indian Standards (BIS)

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Culture
36.	Centre for Buddhist Cultural Studies, Tawang Monastery School, Arunachal Pradesh
37.	GRL Monastic School, Bomdila (Buddhist Culture Preservation Society), Arunachal Pradesh
38.	Library of Tibetan Works and Archives, Dharamshala
39.	Delhi Public Library
40.	Nehru Memorial Museum and Library, New Delhi
41.	Asiatic Society, Kolkata
42.	National Council of Science Museum, Kolkata
43.	Victoria Memorial Hall, Kolkata
44.	West Zone Cultural Centre, Udaipur
45.	Central Institute of Buddhist Studies, Leh
46.	Kalakshetra Foundation, Chennai
47.	Allahabad Museum Society, Allahabad
48.	Khuda Bakhsh Oriental Public Library, Patna
	Ministry of Education
49.	Indian Institute of Technology, Hyderabad
50.	School of Planning and Architecture, Vijaywada
51.	The English and Foreign Languages University, Hyderabad
52.	Central University of Orissa, Koraput, Odisha
53.	Indian institute of Technology (IIT), Bhubaneswar, Odisha
54.	Indian Institute of Science Education and Research (IISER), Berhampur, Odisha
55.	Indian Institute of Management (IIM), Sambalpur, Odisha
56.	North-Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Itanagar, Arunachal Pradesh
57.	National Institute of Technology, Patna
58.	Indian Institute of Management, Bodh-Gaya
59.	Indian Institute of Technology (Indian School of Mines), Dhanbad
60.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
61.	Aligarh Muslim University, Aligarh
62.	Banaras Hindu University, Banaras
63.	Board of Apprenticeship Training (NR), Kanpur
64.	Indian Institute of Technology (IIT-BHU), Varanasi
65.	Indian Institute of Technology, Kanpur
66.	Motilal Nehru National Institute of Technology, Allahabad
67.	Indian Institute of Management, Kashipur
68.	Indian Institute of Management, Ahmedabad
69.	Indian Institute of Technology, Gandhinagar
70.	Sardar Vallabhbhai National Institute of Technology, Surat
71.	Indian Institute of Information Technology (IIIT), Vadodara
72.	Indian Institute of Management (IIM), Rohtak
73.	National Institute of Technology, Kurukshetra
74.	Central University of Punjab, Bhatinda, Punjab
75.	Indian Institute of Management, Bangalore
76.	National Institute of Technology, Surathkal, Karnataka
77.	Indian Institute of Management, Indore

Sl. No.	Name of Central Autonomous Bodies
78.	Indian Institute of Technology, Indore
79.	Maulana Azad National Institute of Technology, Bhopal
80.	National Institute of Technical Teachers Training and Research, Bhopal
81.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur
82.	School of Planning and Architecture, Bhopal
83.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
84.	Indian Institute of Management (IIM), Raipur
85.	National Institute of Technology (NIT) Mizoram
86.	Sikkim University, Gangtok
87.	Central University of Tamil Nadu, Thiruvarur
88.	Indian Institute of Technology, Madras
89.	Indian Institute of Management, Tiruchirappalli
90.	Indian Institute of Information Technology, Design & Manufacturing, Kancheepuram
91.	National Institute of Technology (NIT), Karaikal, Puducherry
92.	Indian Institute of Management, Kozhikode
93.	Indian Institute of Information Technology (IIIT), Kottayam
94.	Indian Institute of Technology (IIT), Palakkad
95.	National Institute of Technology, Agartala
96.	Indian Council of Historical Research, New Delhi
97.	Indian Council of Social Sciences Research, New Delhi
98.	Kendriya Vidyalaya Sangathan, New Delhi
99.	Shri Lal Bahadur Shastri National Sanskrit University, New Delhi
100.	National Book Trust, New Delhi.
101.	National Council for Teachers Education, New Delhi
102.	National Council for Educational Research & Training, New Delhi
103.	School of Planning and Architecture, New Delhi
104.	University Grants Commission, New Delhi
105.	Chittaranjan National Cancer Institute, Kolkata
106.	Indian Institute of Technology, Kharagpur
107.	Assam University, Silchar
108.	Central Institute of Technology, Kokrajhar
109.	Indian Institute of Technology, Guwahati
110.	Indian Institute of Management (IIM), Nagpur
111.	National Institute of Industrial Engineering (NITIE), Mumbai
112.	Visvesvaraya National Institute of Technology, Nagpur
113.	Central Sanskrit University
	Ministry of Electronics & Information Technology
114.	Unique Identification Authority of India (UIDAI)
	Ministry of Environment, Forest and Climate Change
115.	Central Zoo Authority, New Delhi
116.	National Bio-diversity Authority, Chennai
	Ministry of External Affairs
117.	Indian Centre for Migration
	Ministry of Finance
118.	Securities and Exchange Board of India (SEBI)

Sl. No.	Name of Central Autonomous Bodies
119.	Pension Fund Regulatory and Development Authority
	Ministry of Fisheries, Animal Husbandry & Dairying
120.	Animal Welfare Board of India, Ballabgarh
	Ministry of Food Processing
121.	Warehousing Development and Regulatory Authority
	Ministry of Health & Family Welfare
122.	All India Institute of Medical Sciences (AIIMS), Mangalagiri, AP
123.	All India Institute of Medical Sciences (AIIMS), Bhubaneswar, Odisha
124.	All India Institute of Medical Sciences (AIIMS), Patna
125.	All India Institute of Medical Sciences (AIIMS), Raebareli
126.	All India Institute of Medical Sciences (AIIMS), Rishikesh, Uttarakhand
127.	All India Institute of Medical Sciences (AIIMS), Jodhpur
128.	Post Graduate Institute of Medical Education and Research, Chandigarh
129.	National Institute of Mental Health and Neuro Sciences, Bangalore
130.	All India Institute of Medical Sciences (AIIMS), Raipur
131.	North-Eastern Indira Gandhi Regional Institute of Health & Medical Sciences (NEIGRIHMS), Shillong
132.	Jawaharlal Institute of Postgraduate Medical Education & Research (JIPMER), Puducherry
133.	All India Institute of Medical Sciences, New Delhi
134.	All India Institute of Medical Sciences (AIIMS), Kalyani
135.	All India Institute of Medical Sciences (AIIMS), Nagpur
136.	Dental Council of India, New Delhi
137.	Indian Nursing Council, New Delhi
138.	National Board of Examinations, Delhi
139.	Central Council for Research In Yoga and Naturopathy, New Delhi
	Ministry of Home Affairs
140.	National Human Rights Commission, New Delhi
141.	Land Ports Authority of India
	Ministry of Housing and Urban Affairs
142.	National Capital Region Planning Board
143.	Rajghat Samadhi Committee
	Ministry of Information and Broadcasting
144.	Press Council of India, New Delhi
	Ministry of Jal Shakti
145.	Betwa River Board
146.	Brahmaputra Board
147.	Narmada Control Authority
148.	National Mission for Clean Ganga
149.	National Water Development Agency
	Ministry of Labour and Employment
150.	V.V. Giri National Labour Institute, Noida
	Ministry of Law & Justice
151.	National Legal Service Authority, New Delhi
152.	State Legal Service Authority, UT, Chandigarh
153.	District Legal Service Authority, UT, Chandigarh

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Micro, Small & Medium Enterprises
154.	Coir Board
	Ministry of Minority Affairs
155.	Central Wakf Council, New Delhi
156.	National Commission for Minority Educational Institutions, New Delhi
	Ministry of Petroleum and Natural Gas
157.	Petroleum and Natural Gas Regulatory Board
158.	Oil Industry Development Board
	Ministry of Ports, Shipping and Waterways
159.	Mumbai Port Authority Pension Fund Trust
160.	Mumbai Port Authority
161.	Paradip Port Trust, Paradip
162.	Chennai Port Authority
163.	V.O. Chidambaranar Port Authority
	Ministry of Power
164.	Bureau of Energy Efficiency
165.	Joint Electricity Regulatory Commission (for the State of Goa and UTs)
	Ministry of Science and Technology
166.	Science and Engineering Research Board, New Delhi
167.	Regional Centre for Biotechnology, Faridabad
	Ministry of Skill Development
168.	National Instructional Media Institute, Chennai
	Ministry of Social Justice & Empowerment
169.	National Institute for the Empowerment of Persons with Intellectual Disabilities, Secunderabad (Divyangjan) formerly known as National Institute for the Handicapped
170.	Swami Vivekananda National Institute of Rehabilitation Training & Research, Cuttack, Odisha
171.	Indian Sign Language Research and Training Centre, New Delhi
172.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities
173.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
174.	National Institute for Orthopedically Handicapped, Kolkata
	Ministry of Tribal Affairs
175.	National Education Society for Tribal Students
	Ministry of Women and Child Development
176.	National Commission for Protection of Child Rights, New Delhi
177.	National Commission for Women, New Delhi

Appendix-III

(Referred to in Paragraph no. 1.9)

List of Autonomous Bodies in respect of which audited accounts have not been presented to the Parliament for the Financial Year 2021-22 (as of 31 December 2022)

Sl. No.	Name of Central Autonomous Bodies
Ministry of Agriculture and Famers' Welfare	
1.	National Institute of Plant Health Management, Hyderabad
2.	Dr. Rajendra Prasad Central Agricultural University, Pusa
3.	Rani Lakshmi Bai Central Agricultural University, Jhansi
4.	National Horticulture Board, Gurgaon
5.	Coconut Development Board
6.	Protection of Plant Varieties and Farmers' Rights Authority
Ministry of AYUSH	
7.	North Eastern Institute of Folk Medicine (NEIFM), Pasighat, Arunachal Pradesh
8.	Institute of Teaching and Research in Ayurveda, Jamnagar
9.	National Institute of Ayurveda, Jaipur
10.	National Institute of Sowa-Rigpa (NISR), Leh
11.	Central Council for Research in Siddha
12.	National Institute of Siddha, Chennai
13.	All India Institute of Ayurveda
14.	Central Council for Research in Ayurvedic Sciences, New Delhi
15.	Morarji Desai National Institute of Yoga, New Delhi
16.	National Institute of Homeopathy, Kolkata
17.	National Council of Homeopathy
18.	Rashtriya Ayurveda Vidyapeeth, New Delhi
19.	National Institute of Naturopathy, Pune
Ministry of Chemical and Fertilizers	
20.	National Institute of Pharmaceuticals Education and Research, Hajipur
21.	National Institute of Pharmaceuticals Education and Research, Ahmedabad
22.	National Institute of Pharmaceuticals Education and Research, Mohali
23.	National Institute of Pharmaceuticals Education and Research, Kolkata
Ministry of Commerce and Industry	
24.	Agricultural & Processed Food Products Export Development Authority
25.	National Institute of Design, MP
26.	National Institute of Design, Kurukshetra
27.	Insolvency and Bankruptcy Board of India
28.	National Institute of Design, Ahmedabad
29.	National Institute of Design, Assam
30.	National Institute of Design, Andhra Pradesh
31.	Tobacco Board
32.	Noida Special Economic Zone (NSEZ) Authority

Sl. No.	Name of Central Autonomous Bodies
33.	Madras Special Economic Zone Authority
34.	Falta Special Economic Zone Authority
35.	Santa Cruz Electronic Export Processing Zone-Special; Economic Zone Authority, Mumbai
36.	Kandla Special Economic Zone Authority, Gandhidham
Ministry of Communication & Information Technology	
37.	Telecom Regulatory Authority of India (TRAI)
38.	Telecom Regulatory Authority of India (TRAI)-CPF
Ministry of Consumer Affairs	
39.	Bureau of Indian Standards (BIS)
Ministry of Culture	
40.	Salarjung Museum Board, Hyderabad
41.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh
42.	Centre for Buddhist Cultural Studies, Tawang Monastery School, Arunachal Pradesh
43.	GRL Monastic School, Bomdila (Buddhist Culture Preservation Society), Arunachal Pradesh
44.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi
45.	Library of Tibetan Works and Archives, Dharamshala
46.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal
47.	Centre for Cultural Resources and Training, New Delhi
48.	Delhi Public Library
49.	Lalit Kala Akademi, New Delhi
50.	National School of Drama, New Delhi
51.	Nehru Memorial Museum and Library, New Delhi
52.	Sahitya Akademi, New Delhi
53.	Indian Museum, Kolkata
54.	Raja Ram Mohan Roy Library Foundation, Kolkata
55.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
56.	Victoria Memorial Hall, Kolkata
57.	Gandhi Smriti and Darshan Samiti, New Delhi
58.	West Zone Cultural Centre, Udaipur
59.	Central Institute of Buddhist Studies, Leh
60.	North Zone Cultural Centre, Patiala
61.	Allahabad Museum Society, Allahabad
62.	Khuda Bakhsh Oriental Public Library, Patna
63.	North Central Zone Cultural Centre, Allahabad
64.	Rampur Raza Library Board, Rampur
65.	National Museum Institute of Art Conservation and Museology, New Delhi
Ministry of Defence	
66.	Jawahar Institute of Mountaineering and Winter Sports, Jammu & Kashmir

Sl. No.	Name of Central Autonomous Bodies
67.	Aeronautical Development Agency, Bengaluru
	Ministry of Education
68.	Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram
69.	Central University of Andhra Pradesh, Ananthapuramu
70.	Maulana Azad National Urdu University, Hyderabad
71.	Mahatma Gandhi National Council of Rural Education, Hyderabad
72.	National Institute of Technology, Warangal
73.	National Institute of Technology (NIT), Tadepalligudem, Andhra Pradesh
74.	School of Planning and Architecture, Vijaywada
75.	The English and Foreign Languages University, Hyderabad
76.	University of Hyderabad, Hyderabad
77.	Indian Institute of Information Technology, Design and Manufacturing (IITDM), Kurnool
78.	Indian Institute of Technology (IIT), Tirupati
79.	Central University of Orissa, Koraput, Odisha
80.	Indian institute of Technology (IIT), Bhubaneswar, Odisha
81.	National Institute of Technology, Rourkela, Odisha
82.	Indian Institutes of Science Education and Research (IISER), Berhampur, Odisha
83.	Indian Institute of Management (IIM), Sambalpur, Odisha
84.	National Institute of Technology (NIT), Yupia, Arunachal Pradesh
85.	North-Eastern Regional Institute of Science & Technology (NERIST), Nirjuli, Itanagar, Arunachal Pradesh
86.	Indian Institute of Technology, Patna
87.	National Institute of Technology, Patna
88.	Indian Institute of Management, Bodh-Gaya
89.	Mahatma Gandhi Central University, Motihari, Bihar
90.	Indian Institute of Management, Ranchi
91.	Indian Institute of Technology (IIT) (Indian School of Mines), Dhanbad
92.	National Institute of Advanced Manufacturing Technology, Ranchi (Erstwhile-National Institute of Foundry and Forge Technology, Hatia, Ranchi)
93.	National Institute of Technology, Jamshedpur
94.	Aligarh Muslim University, Aligarh
95.	Banaras Hindu University, Varanasi
96.	Indian Institute of Management, Lucknow
97.	Indian Institute of Technology (IIT-BHU), Varanasi
98.	Indian Institute of Technology, Kanpur
99.	Kendriya Hindi Shikshan Mandal, Agra
100.	Motilal Nehru National Institute of Technology, Allahabad
101.	Indian Institute of Information Technology (IIIT), Lucknow
102.	Navodaya Vidyalaya Samiti, Noida
103.	Indian Institute of Management, Kashipur

Sl. No.	Name of Central Autonomous Bodies
104.	Hemwati Nandan Bahuguna Garhwal University, Uttarakhand
105.	National Institute of Technology (NIT), Pauri, Uttarakhand
106.	Indian Institute of Management, Ahmedabad
107.	Sardar Vallabhbhai National Institute of Technology, Surat
108.	Indian Institute of Information Technology (IIIT), Vadodara
109.	Central University of Rajasthan, Kishangarh (Ajmer)
110.	Indian Institute of Technology (IIT), Rajasthan, Jodhpur
111.	Malviya National Institute of Technology, Jaipur
112.	Indian Institute of Information Technology (IIIT), Kota
113.	Central University of Haryana, Narnaul/Mahendergarh
114.	National Institute of Technology, Kurukshetra
115.	Indian Institute of Information Technology (IIIT), Sonipat
116.	Central University of Himachal Pradesh, Dharamshala
117.	Indian Institute of Advanced Studies, Shimla
118.	Indian Institute of Technology (IIT), Mandi, Himachal Pradesh
119.	Indian Institute of Management, Sirmaur, Himachal Pradesh
120.	National Institute of Technology, Hamirpur, Himachal Pradesh
121.	Indian Institute of Information Technology (IIIT), Una, Himachal Pradesh
122.	Central University of Jammu, Jammu
123.	National Institute of Technology, Hazratbal, Srinagar
124.	Indian Institute of Technology (IIT), Jammu
125.	Indian Institute of Management (IIM), Jammu
126.	Central University of Punjab, Bhatinda, Punjab
127.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
128.	Indian Institute of Science Education & Research, Mohali
129.	Indian Institute of Science, Bangalore
130.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
131.	Indian Institute of Management, Indore
132.	Indian Institute of Technology, Indore
133.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain, Madhya Pradesh
134.	Maulana Azad National Institute of Technology, Bhopal
135.	National Institute of Technical Teachers Training and Research, Bhopal
136.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur
137.	School of Planning and Architecture, Bhopal
138.	Indian Institute of Information Technology (IIIT), Bhopal
139.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
140.	Indian Institute of Management (IIM), Raipur
141.	National Institute of Technology, Raipur
142.	Indian Institute of Information Technology (IIIT), Manipur

Sl. No.	Name of Central Autonomous Bodies
143.	National Institute of Technology (NIT), Shillong
144.	North-Eastern Hill University, Shillong
145.	National Institute of Technology (NIT), Mizoram
146.	Nagaland University, Kohima
147.	National Institute of Technology (NIT), Nagaland
148.	Sikkim University, Gangtok
149.	Central University of Tamil Nadu, Thiruvaur
150.	Indian Institute of Technology, Madras
151.	Indian Institute of Management, Tiruchirappalli
152.	Indian Institute of Information Technology, Design & Manufacturing, Kancheepuram
153.	National Institute of Technology (NIT), Karaikal, Puducherry
154.	Central University of Kerala, Kasargod
155.	Indian Institute of Management, Kozhikode
156.	Indian Institute of Information Technology (IIIT), Kottayam
157.	National Institute of Technology, Calicut
158.	National Institute of Technology, Agartala
159.	Indian Institute of Information Technology, Agartala
160.	Central Tibetan Schools Administration, New Delhi
161.	Delhi University
162.	Indian Council of Historical Research, New Delhi
163.	Indian Council of Social Sciences Research, New Delhi
164.	Indian Institute of Technology, Delhi
165.	Kendriya Vidyalaya Sangathan, New Delhi
166.	Shri Lal Bahadur Shastri National Sanskrit University, New Delhi
167.	National Book Trust, New Delhi
168.	National Commission for Minorities Educational Institutions, New Delhi
169.	National Council for Teachers Education, New Delhi
170.	National Council for Educational Research & Training, New Delhi
171.	National Institute of Educational Planning & Administration, New Delhi
172.	National Testing Agency
173.	School of Planning and Architecture, New Delhi
174.	University Grants Commission, New Delhi
175.	Board of Practical Training (Eastern Region), Kolkata
176.	Indian Institute of Science Education & Research, Kolkata
177.	Indian Institute of Technology, Kharagpur
178.	National Institute of Technology, Durgapur
179.	Indian Institute of Information Technology (IIIT), Kalyani, West Bengal
180.	Central Institute of Technology, Kokrajhar
181.	Indian Institute of Technology, Guwahati

Sl. No.	Name of Central Autonomous Bodies
182.	National Institute of Technology, Silchar
183.	Tezpur University, Tezpur
184.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
185.	Indian Institute of Information Technology (IIIT), Pune
186.	Indian Institute of Management (IIM), Nagpur
187.	National Institute of Technology (NIT), Goa
188.	Indian Institute of Technology (IIT), Goa
189.	National Bal Bhavan Society, New Delhi
Ministry of Electronics & Information Technology	
190.	Unique Identification Authority of India (UIDAI)
Ministry of Environment, Forest and Climate Change	
191.	Central Zoo Authority, New Delhi
192.	National Bio-diversity Authority, Chennai
193.	National Tiger Conservation Authority
194.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Delhi
195.	Commission for Air Quality Management (CAQM), New Delhi
Ministry of External Affairs	
196.	Nalanda University, Rajgir, Bihar
197.	Indian Council for Cultural Relations, New Delhi
198.	Indian Council of World Affairs
199.	South Asian University
200.	Indian Centre for Migration
Ministry of Finance	
201.	Securities and Exchange Board of India (SEBI)
Ministry of Fisheries, Animal Husbandry & Dairying	
202.	Animal Welfare Board of India, Ballabgarh
203.	Coastal Aquaculture Authority, Chennai
204.	Veterinary Council of India, New Delhi
Ministry of Health & Family Welfare	
205.	All India Institute of Medical Sciences (AIIMS), Bibinagar, Hyderabad
206.	All India Institute of Medical Sciences (AIIMS), Mangalagiri, AP
207.	All India Institute of Medical Sciences (AIIMS), Bhubaneswar, Odisha
208.	All India Institute of Medical Sciences (AIIMS), Patna
209.	All India Institute of Medical Sciences (AIIMS), Deoghar
210.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
211.	All India Institute of Medical Sciences (AIIMS), Raebareli
212.	All India Institute of Medical Sciences (AIIMS), Rishikesh
213.	All India Institute of Medical Sciences (AIIMS), Jodhpur
214.	All India Institute of Medical Sciences (AIIMS), Bilaspur, Himachal Pradesh
215.	All India Institute of Medical Sciences (AIIMS), Vijayapura, Jammu

Sl. No.	Name of Central Autonomous Bodies
216.	All India Institute of Medical Sciences (AIIMS), Bathinda, Punjab
217.	Post Graduate Institute of Medical Education and Research (PGIMER), Chandigarh
218.	National Institute of Mental Health and Neuro Sciences, Bangalore
219.	All India Institute of Medical Sciences (AIIMS), Bhopal
220.	All India Institute of Medical Sciences (AIIMS), Raipur
221.	North-Eastern Indira Gandhi Regional Institute of Health & Medical Sciences (NEIGRIHMS), Shillong
222.	All India Institute of Medical Sciences (AIIMS), New Delhi
223.	Central Medical Service Society
224.	Food Safety & Standard Authority of India
225.	Indian Council of Medical Research, New Delhi
226.	National Institute of Health & Family Welfare, New Delhi
227.	All India Institute of Medical Sciences (AIIMS), Kalyani
228.	Chittaranjan National Cancer Institute, Kolkata
229.	All India Institute of Medical Sciences (AIIMS), Guwahati
230.	All India Institute of Medical Sciences (AIIMS), Nagpur
231.	Dental Council of India, New Delhi
232.	Indian Nursing Council, New Delhi
233.	National Medical Commission
234.	National Board of Examinations, Delhi
235.	Pharmacy Council of India, New Delhi
236.	Central Council for Research In Yoga And Naturopathy, New Delhi
Ministry of Home Affairs	
237.	National Human Rights Commission, New Delhi
238.	Land Ports Authority of India
Ministry of Housing and Urban Affairs	
239.	National Capital Region Planning Board
240.	Rajghat Samadhi Committee
241.	Delhi Development Authority
Ministry of Information and Broadcasting	
242.	Press Council of India, New Delhi
Ministry of Labour and Employment	
243.	V.V. Giri National Labour Institute, Noida
Ministry of Law & Justice	
244.	National Judicial Academy, Bhopal
245.	National Legal Service Authority, New Delhi
246.	State Legal Service Authority, UT, Chandigarh
247.	District Legal Service Authority, UT, Chandigarh
Ministry of Micro, Small & Medium Enterprises	
248.	Khadi and Village Industries Commission

Sl. No.	Name of Central Autonomous Bodies
Ministry of Minority Affairs	
249.	Central Wakf Council, New Delhi
250.	Darga Khwaja Saheb, Ajmer
Ministry of Petroleum and Natural Gas	
251.	Petroleum and Natural Gas Regulatory Board
Ministry of Ports, Shipping and Waterways	
252.	Jawaharlal Nehru Port Authority
253.	Deendayal Port Authority
254.	Tariff Authority for Major Ports
255.	Calcutta Dock Labour Board, Kolkata
256.	Syama Prasad Mookerjee Port, Kolkata
257.	Paradip Port Authority, Paradip (erstwhile Paradip Port Trust)
258.	Vishakhapatnam Port Trust
259.	New Mangalore Port Authority
260.	Cochin Port Authority
261.	Chennai Port Authority
262.	V.O. Chidambaranar Port Authority
263.	Indian Maritime University
Ministry of Power	
264.	National Power Training Institute
Ministry of Science and Technology	
265.	Council of Scientific and Industrial Research, New Delhi
Ministry of Skill Development	
266.	National Skill Development Agency, New Delhi (National Council for Vocational Education and Training)
Ministry of Social Justice & Empowerment	
267.	National Institute for the Empowerment of Persons with Intellectual Disabilities, Secunderabad
268.	National Institute for the Empowerment of Persons with Visually Disabilities (National Institute of Visually Handicapped), Dehradun
269.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore, Bhopal
270.	National Institute of Empowerment of Persons with Multiple Disabilities, Chennai
271.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities (National Trust)
272.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi
273.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
274.	National Institute of Locomotor Disabilities (Divyangjan), Kolkata (formerly National Institute for Orthopaedically Handicapped, Kolkata)

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Textiles
275.	National Institute of Fashion Technology, New Delhi
	Ministry of Tribal Affairs
276.	National Education Society for Tribal Students
	Ministry of Women and Child Development
277.	Chandigarh Commission for Protection of Child Rights, Chandigarh
278.	Central Adoption Resource Authority, New Delhi
279.	National Commission for Protection of Child Rights, New Delhi
280.	National Commission for Women, New Delhi
	Ministry of Youth Affairs and Sports
281.	Lakshmbai National Institute of Physical Education, Gwalior
282.	Sports Authority of India, New Delhi
283.	National Anti-Doping Agency, New Delhi

Appendix-IV

(Referred to in Paragraph no. 1.12)

List of Autonomous Bodies where internal audit was not conducted

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture & Farmers' Welfare
1.	Coconut Development Board, Kochi
2.	National Institute for Agricultural Extension and Management, Hyderabad
3.	Rani Lakshmi Bai Central Agricultural University, Jhansi
4.	Dr. Rajendra Prasad Central Agricultural University, Pusa
5.	National Horticulture Board, Gurgaon
	Ministry of Ayush
6.	National Institute of Ayurveda, Jaipur
7.	National Institute of Siddha, Chennai
8.	National Institute of Homeopathy, Kolkata
9.	National Institute of Naturopathy, Pune
10.	Central Council for Research in Ayurvedic Sciences, New Delhi
11.	Rashtriya Ayurveda Vidyapeeth, New Delhi
12.	National Commission for Homeopathy, New Delhi
13.	Morarji Desai National Institute of Yoga, New Delhi
14.	Central Council for Research in Unani Medicine, New Delhi
15.	Central Council for Research in Yoga and Naturopathy, New Delhi
16.	All India Institute of Ayurveda, New Delhi
17.	National Commission for Indian System of Medicine, New Delhi
18.	Central Council for Research in Homeopathy, New Delhi
19.	North Eastern Institute of Ayurveda and Homoeopathy, Meghalaya
20.	North Eastern Institute of Folk Medicine, Pasighat
21.	National Institute of Unani Medicine, Bangalore
22.	National Institute of Sowa Rigpa, Leh
	Ministry of Civil Aviation
23.	Airports Economic Regulatory Authority of India
	Ministry of Chemicals & Fertilizers
24.	National Institute of Pharmaceutical Education and Research, Balanagar, Hyderabad
25.	National Institute of Pharmaceutical Education and Research, Guwahati
26.	National Institute of Pharmaceutical Education and Research, Kolkata
27.	National Institute of Pharmaceutical Education and Research, Hajipur
28.	National Institute of Pharmaceutical Education and Research, Mohali
	Ministry of Commerce and Industry
29.	National Institute of Design, Jorhat
30.	Tea Board India
31.	Tobacco Board
32.	Coffee Board
33.	Spices Board
34.	Agricultural & Processed Food Products Export Development Authority

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Culture
35.	South Zone Cultural Centre, Thanjavur
36.	National Council of Science Museum, Kolkata
37.	The Asiatic Society, Kolkata
38.	Gandhi Smriti & Darshan Samiti, New Delhi
39.	Sangeet Natak Akademi, New Delhi
40.	National Cultural Fund, New Delhi
41.	Rampur Raza Library, Rampur
42.	Khuda Bakhsh Oriental Public Library, Patna
43.	North Zone Cultural Centre, Patiala
44.	Library of Tibetan Works and Archives, Dharamshala
45.	North East Zone Cultural Centre, Dimapur
	Ministry of Defence
46.	National Institute of Mountaineering and Allied Sports (NIMAS), Dirang, Arunachal Pradesh
	Ministry of Education
47.	Indian Institute of Information Technology, Una
48.	Central University of Haryana, Narnaul/Mahendragarh
49.	Central University of Jammu, Jammu
50.	Central University of Kashmir, Srinagar
51.	National Institute of Technology, Hazratbal, Srinagar
52.	National Institute of Technical Teachers Training and Research, Chandigarh
53.	National Institute of Technology, Tripura
54.	Tripura University, Tripura
55.	Indian Institute of Information Technology, Manipur
56.	Manipur University, Imphal
57.	National Institute of Technology, Manipur
58.	Nagaland University, Kohima
59.	National Institute of Technology, Nagaland
60.	Malaviya National Institute of Technology, Jaipur
61.	Central University of Rajasthan, Ajmer
62.	Indian Institute of Information Technology, Kota
63.	National Institute of Technology, Jote
64.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
65.	Central University of Tamil Nadu, Thiruvarur
66.	National Institute of Technology, Trichy
67.	Pondicherry University, Puducherry
68.	Central University of Kerala, Kasaragod
69.	National Institute of Technology, Calicut
70.	Indian Institute of Technology, Palakkad
71.	Maulana Azad National Institute of Technology, Bhopal
72.	National Institute of Technical Teachers Training and Research, Bhopal
73.	Indian Institute of Information Technology, Bhopal
74.	Dr. Hari Singh Gour Vishwavidyalaya, Sagar

Sl. No.	Name of Central Autonomous Bodies
75.	Indian Institute of Technology, Bhilai
76.	Indian Institutes of Science Education and Research, Tirupati
77.	Mahatma Gandhi National Council of Rural Education, Hyderabad
78.	Maulana Azad National Urdu University, Hyderabad
79.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool
80.	Central University of Andhra Pradesh, Ananthapuramu
81.	University of Hyderabad, Hyderabad
82.	National Institute of Technology, Tadepalligudem, Andhra Pradesh
83.	Indian Institute of Technology, Hyderabad
84.	National Sanskrit University, Tirupati
85.	National Institute of Technology, Warangal
86.	Central Tribal University of Andhra Pradesh, Vizianagaram
87.	National Institute of Technology, Rourkela
88.	Indian Institute of Science Education & Research, Berhampur
89.	Assam University, Silchar, Assam
90.	Central Institute of Technology, Kokrajhar, Assam
91.	Ghani Khan Chaudhary Institute of Engineering and Technology, Malda
92.	Indian Institute of Science, Education & Research, Kolkata
93.	National Institute of Technology, Durgapur
94.	National Institute of Technology, Silchar
95.	Tezpur University, Tezpur
96.	Visva Bharati, Santiniketan, West Bengal
97.	Mahatma Gandhi Antarrastriya Hindi Vishwavidyalaya, Wardha
98.	Indian Institute of Technology, Goa.
99.	Indian Institute of Information Technology, Pune
100.	Board of Apprenticeship Training, Mumbai
101.	Visvesvaraya National Institute of Technology, Nagpur
102.	Indian Institute of Science Education and Research, Pune
103.	Indian Institute of Management, Nagpur
104.	Indian Institute of Technology, Bombay
105.	National Institute of Industrial Engineering, Mumbai
106.	Jamia Millia Islamia, New Delhi
107.	Shri Lal Bahadur Shastri National Sanskrit University, New Delhi
108.	Central Sanskrit University, New Delhi
109.	Indian Council of Social Science Research, New Delhi
110.	Kendriya Vidyalaya Sangathan, New Delhi
111.	University Grant Commission, New Delhi
112.	National Council for Teacher Education, New Delhi
113.	National Institute of Educational Planning and Administration, New Delhi
114.	National Commission for Minority Educational Institution, New Delhi
115.	National Book Trust, New Delhi
116.	National Council for Promotion of Urdu Language, New Delhi
117.	Central University of Jharkhand, Ranchi

Sl. No.	Name of Central Autonomous Bodies
118.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
119.	Indian Institute of Information Technology, Ranchi
120.	Indian Institute Technology (Indian School of Mines), Dhanbad
121.	University of Allahabad, Prayagraj
122.	Indian Institute of Information Technology, Lucknow
123.	Indian Institute of Information Technology, Allahabad
124.	Indian Institute of Technology, Varanasi
125.	Indian Institute of Technology, Kanpur
126.	Kendriya Hindi Shikshan Mandal, Agra
127.	National Institute of Technology, Uttarakhand
128.	Gurukula Kangri Sam Vishwavidyalaya, Haridwar
129.	Indian Institute of Information Technology, Dharwad
130.	Indian Institute of Science, Bangalore
131.	Indian Institute of Technology, Dharwad
132.	Central University of Karnataka, Kalaburagi
133.	Indian Institute of Technology, Patna
134.	National Institute of Technology, Patna
135.	Indian Institute of Information Technology, Bhagalpur
136.	Indian Institute of Management, Bodh-Gaya
137.	Mahatma Gandhi Central University, Motihari, Bihar
138.	Central University of Punjab, Bathinda
139.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
140.	Indian Institute of Science Education and Research, Mohali
141.	Central University of Himachal Pradesh, Dharamshala
142.	National Institute of Technology, Sikkim
143.	Indian Institute of Technology, Mandi
	Ministry of Environment, Forest and Climate Change
144.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of External Affairs
145.	South Asia University, New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying (Department of Animal Husbandry and Dairying)
146.	Animal Welfare Board of India, Ballabgarh
	Ministry of Food Processing Industries
147.	National Institute of Food Technology Entrepreneurship and Management, Thanjavur
	Ministry of Health & Family Welfare
148.	All India Institute of Medical Sciences, Jodhpur
149.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
150.	All India Institute of Medical Sciences, Bhopal
151.	All India Institute of Medical Sciences, Mangalagiri, Andhra Pradesh
152.	All India Institute of Medical Sciences, Bibinagar, Hyderabad, Telangana
153.	All India Institute of Medical Science, Bhubaneswar
154.	All India Institute of Medical Sciences, Guwahati, Assam
155.	All India Institute of Medical Sciences, Kalyani
156.	Chittaranjan National Cancer Institute, Kolkata

Sl. No.	Name of Central Autonomous Bodies
157.	All India Institute of Medical Sciences, Nagpur
158.	Dental Council of India, New Delhi
159.	Indian Nursing Council, New Delhi
160.	Pharmacy Council of India, New Delhi
161.	India Council of Medical Research, New Delhi
162.	All India Institute of Medical Sciences, New Delhi
163.	National Board of Examination in Medical Sciences, New Delhi
164.	Food Safety and Standard Authority of India, New Delhi
165.	National Institute of Health and Family Welfare, New Delhi
166.	National Medical Commission, New Delhi
167.	Central Medical Service Society, New Delhi
168.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Meghalaya
169.	All India Institute of Medical Sciences, Deoghar
170.	All India Institute of Medical Sciences, Raebareli
171.	All India Institute of Medical Sciences, Rishikesh
172.	All India Institute of Medical Sciences, Gorakhpur
173.	All India Institute of Medical Sciences, Patna
174.	All India Institute of Medical Sciences, Bathinda
175.	All India Institute of Medical Sciences, Bilaspur
176.	Post Graduate Institute of Medical Education and Research, Chandigarh
177.	All India Institute of Medical Sciences, Awantipora (J&K)
178.	All India Institute of Medical Sciences, Vijaypur (J&K)
179.	Regional Institute of Medical Sciences, Manipur
	Ministry of Home Affairs
180.	National Human Rights Commission, New Delhi
181.	Chandigarh Building & Other Construction Workers' Welfare Board, Chandigarh
	Ministry of Information and Broadcasting
182.	Press Council of India, New Delhi
183.	Prasar Bharati, New Delhi
	Ministry of Jal Shakti
184.	Narmada Control Authority, Indore
185.	Brahmaputra Board, Guwahati
	Ministry of Labour and Employment
186.	Central Board of Workers Education, Nagpur (Dattopant Thengadi National Board for Workers Education and Development)
	Ministry of Law & Justice
187.	National Legal Services Authority, New Delhi
188.	District Legal Services Authority, Chandigarh
	Ministry of Minority Affairs
189.	Haj Committee of India, Mumbai
190.	Dargah Khwaja Saheb, Ajmer
191.	Central Waqf Council, New Delhi
	Ministry of Petroleum and Natural Gas
192.	Petroleum and Natural Gas Regulatory Board

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Ports, Shipping and Waterways
193.	Calcutta Dock Labour Board
194.	V.O Chidambaranar Port Authority
	Ministry of Power
195.	Joint Electricity Regulatory Commission (for the State of Goa and Union Territories)
196.	Bureau of Energy Efficiency
	Ministry of Railways
197.	Centre for Railway information Systems, Chanakyapuri, New Delhi
	Ministry of Science & Technology (DST)
198.	Technology Development Board, New Delhi
199.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
	Ministry of Science & Technology (DSIR)
200.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Science & Technology (DBT)
201.	Regional Centre for Biotechnology, Faridabad
	Ministry of Skill Development
202.	National Council for Vocational Education and Training, New Delhi
	Ministry of Social Justice and Empowerment
203.	National Institute for the Empowerment of Persons with Intellectual Disabilities, Secunderabad
204.	National Institute of Locomotor Disabilities (Divyangjan), Kolkata
205.	Ali Yavar Jung National Institute of Speech and Hearing Disabilities, Mumbai
206.	Pt. Deendayal Upadhyay National Institute for Person with Physical Disabilities, New Delhi
207.	Indian Sign Language Research and Training Centre, New Delhi
208.	Rehabilitation Council of India, New Delhi
209.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
	Ministry of Textiles
210.	Central Silk Board
211.	Textiles Committee
	Ministry of Tourism and Culture
212.	Salar Jung Museum (SJM), Hyderabad
	Ministry of Tribal Affairs
213.	National Education Society for Tribal Students, New Delhi
	Ministry of Woman and Child Development
214.	National Commission of Women, New Delhi
215.	Central Adoption Resources Authority, New Delhi
	Ministry of Youth Affairs and Sports
216.	Lakshmibai National Institute of Physical Education, Gwalior
217.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Chennai
218.	National Dope Testing Laboratory, New Delhi
219.	Nehru Yuva Kendra Sangathan, New Delhi
220.	National Sports University, Manipur

Appendix-V

(Referred to in Paragraph no. 1.12)

List of Autonomous Bodies where physical verification of fixed assets was not conducted

Sl. No.	Name of the Autonomous Bodies
	Ministry of Agriculture & Farmers' Welfare
1.	National Institute for Agricultural Extension and Management (MANAGE), Hyderabad
2.	Dr. Rajendra Prasad Central Agricultural University, Pusa
	Ministry of AYUSH
3.	Central Council for Research in Ayurvedic Sciences, New Delhi
4.	National Commission for Homeopathy, New Delhi
	Ministry of Civil Aviation
5.	Rajiv Gandhi National Aviation University
	Ministry of Chemicals and Fertilizers
6.	National Institute of Pharmaceutical Education and Research, Mohali
	Ministry of Coal
7.	Coal Mines Provident Fund Organisation
	Ministry of Commerce and Industry
8.	National Institute of Design, Jorhat
9.	Tea Board India
10.	Spices Board
11.	Agricultural & Processed Food Products Export Development Authority
12.	Export Inspection Council of India and Export Inspection Agencies-Delhi, Kolkata, Chennai, Mumbai and Kochi
13.	Santacruz Electronic Export Processing Zone (SEEPZ)- Special Economic Zone (SEZ), Authority, Mumbai
	Ministry of Culture
14.	Buddhist Culture Preservation Society, Bompala
15.	Central Institute of Himalayan Cultural Studies, Dahunj
16.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
17.	The Asiatic Society, Kolkata
18.	Victoria Memorial Hall, Kolkata
19.	International Buddhist Confederation, New Delhi
20.	Sangeet Natak Akademi, New Delhi
21.	Lalit Kala Akademi, New Delhi
22.	National School of Drama, New Delhi
23.	Sahitya Akademi, New Delhi
24.	Delhi Public Library, New Delhi
25.	Rampur Raza Library, Rampur
26.	National Museum Institute, Noida
27.	North East Zone Cultural Centre (NEZCC), Dimapur
	Ministry of Defence
28.	Aeronautical Development Agency, Bengaluru
	Ministry of Education
29.	Malaviya National Institute of Technology, Jaipur

Sl. No.	Name of the Autonomous Bodies
30.	Indian Institute of Management, Udaipur
31.	Central University of Rajasthan, Ajmer
32.	National Institute of Technology, Jote
33.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
34.	Indian Institute of Information Technology, Tiruchirappalli
35.	National Institute of Technical Teachers Training and Research, Chennai
36.	Central Institute of Classical Tamil, Chennai
37.	Indian Institute of Management, Kozhikode
38.	National Institute of Technology, Calicut
39.	Indira Gandhi National Tribal University, Amarkantak
40.	Maulana Azad National Institute of Technology, Bhopal
41.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology, Design & Manufacturing, Jabalpur
42.	Indian Institute of Information Technology, Bhopal
43.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
44.	Indian Institute of Technology, Bhilai
45.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
46.	Indian Institute of Technology, Indore
47.	Maulana Azad National Urdu University, Hyderabad
48.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool
49.	Central University of Andhra Pradesh, Ananthapuramu
50.	Central Tribal University of Andhra Pradesh, Vizianagaram
51.	National Institute of Technology, Rourkela
52.	Indian Institute of Science Education and Research, Berhampur, Odisha
53.	Assam University, Silchar, Assam
54.	Central Institute of Technology, Kokrajhar, Assam
55.	Indian Institute of Information Technology, Kalyani, West Bengal
56.	Indian Institute of Science Education & Research, Kolkata
57.	Indian Institute of Technology, Guwahati
58.	Indian Institute of Technology, Kharagpur
59.	National Institute of Technology, Durgapur
60.	National Institute of Technology, Silchar
61.	Visva Bharati, Santiniketan, West Bengal
62.	Mahatma Gandhi Antarrastriya Hindi Vishwavidyalaya, Wardha
63.	Indian Institute of Technology, Bombay
64.	Indian Council for Historical Research, New Delhi
65.	Shri Lal Bahadur Shastri National Sanskrit University, New Delhi
66.	School of Planning and Architecture, New Delhi
67.	Central Board of Secondary Education, New Delhi
68.	National Human Rights Commission, New Delhi
69.	Indian Institute of Technology, Gandhinagar

Sl. No.	Name of the Autonomous Bodies
70.	Central University of Gujarat, Gandhinagar
71.	Rashtriya Raksha University, Gujarat
72.	National Forensic Science University, Gandhinagar
73.	Central University of Jharkhand, Ranchi
74.	Indian Institute of Management, Ranchi
75.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
76.	Indian Institute of Information Technology, Ranchi
77.	Indian Institute Technology (Indian School of Mines), Dhanbad
78.	Baba Saheb Bhimrao Ambedkar University, Lucknow
79.	Indian Institute of Management, Lucknow
80.	Kendriya Hindi Shikshan Mandal, Agra
81.	Sikkim University, Sikkim
82.	National Institute of Technology, Sikkim
83.	Indian Institute of Science, Bangalore
84.	Indian Institute of Technology, Dharwad
85.	National Institute of Technology, Patna
86.	Mahatma Gandhi Central University, Motihari, Bihar
87.	Central University of Punjab, Bathinda
88.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
89.	Indian Institute of Science Education and Research, Mohali
90.	Indian Institute of Technology, Ropar
91.	Sant Longowal Institute of Engineering and Technology, Bathinda
92.	Indian Institute of Technology, Mandi
93.	Indian Institute of Management, Sirmaur
94.	Central University of Haryana, Narnaul/Mahendragarh
95.	Central University of Jammu, Jammu
96.	Central University of Kashmir, Srinagar
97.	National Institute of Technology, Hazratbal, Srinagar
98.	Indian Institute of Technology, Jammu
99.	National Institute of Technical Teachers Training and Research, Chandigarh
100.	Mizoram University, Aizawl
101.	National Institute of Technology, Mizoram
102.	Indian Institute of Information Technology, Manipur
103.	Manipur University, Imphal
104.	National Institute of Technology, Manipur
105.	Nagaland University, Kohima
106.	National Institute of Technology, Nagaland
	Ministry of Electronics & Information Technology
107.	Unique Identification Authority of India, New Delhi
	Ministry of Environment, Forest & Climate Change
108.	National Tiger Conservation Authority, New Delhi
109.	Wildlife Institute of India, Dehradun

Sl. No.	Name of the Autonomous Bodies
110.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Delhi
	Ministry of Environment, Forest and Climate Change
111.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of External Affairs
112.	Indian Council for Cultural Relations, New Delhi
113.	South Asia University, New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
114.	Animal Welfare Board of India, Ballabgarh
	Ministry of Health & Family Welfare
115.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
116.	All India Institute of Medical Science, Bhubaneswar
117.	All India Institute of Medical Sciences, Guwahati, Assam
118.	All India Institute of Medical Sciences, Kalyani
119.	Chittaranjan National Cancer Institute, Kolkata
120.	National Board of Examination in Medical sciences
121.	India Council of Medical Research, New Delhi
122.	National Medical Commission, New Delhi
123.	All India Institute of Medical Sciences, Rajkot
124.	All India Institute of Medical Sciences, Deoghar
125.	All India Institute of Medical Sciences, Rishikesh
126.	All India Institute of Medical Sciences, Patna
127.	All India Institute of Medical Sciences, Bathinda
128.	Post Graduate Institute of Medical Education and Research, Chandigarh
129.	All India Institute of Medical Sciences, Awantipora (J&K)
130.	All India Institute of Medical Sciences, Vijaypur (J&K)
	Ministry of Housing and Urban Affairs
131.	Real Estate Regulatory Authority for NCT of Delhi
	Ministry of Information and Broadcasting
132.	Press Council of India, New Delhi
133.	Prasar Bharati, New Delhi
	Ministry of Jal Shakti
134.	National Mission for Clean Ganga, New Delhi
135.	Brahmaputra Board, Guwahati
	Ministry of Micro, Small and Medium Enterprises
136.	Khadi and Village Industries Commission
	Ministry of Ports, Shipping and Waterways
137.	Mumbai Port Authority
138.	Syama Prasad Mookerjee Port
139.	Paradip Port Authority
140.	Visakhapatnam Port Authority
141.	V.O Chidambaranar Port Authority

Sl. No.	Name of the Autonomous Bodies
	Ministry of Science & Technology (DSIR)
142.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Science & Technology (DBT)
143.	Regional Centre for Biotechnology, Faridabad
	Ministry of Social Justice and Empowerment
144.	Ali Yavar Jung National Institute of Speech and Hearing Disabilities, Mumbai
145.	Rehabilitation Council of India, New Delhi
146.	Pt. Deendayal Upadhyay National Institute for Person with Physical Disabilities, New Delhi
147.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
	Ministry of Power
148.	National Power Training Institute
	Ministry of Textiles
149.	Central Silk Board
	Ministry of Woman and Child Development
150.	National Commission of Women, New Delhi
151.	National Commission of Protection for Child Rights, New Delhi
	Ministry of Youth Affairs and Sports
152.	National Sports University, Manipur

Appendix-VI

(Referred to in Paragraph no. 1.12)

List of Autonomous Bodies where physical verification of inventories was not conducted

Sl. No.	Name of CABs
	Ministry of Agriculture & Farmers' Welfare
1.	National Institute for Agricultural Extension and Management (MANAGE), Hyderabad
2.	Dr. Rajendra Prasad Central Agricultural University, Pusa
3.	National Horticulture Board, Gurgaon
	Ministry of AYUSH
4.	Central Council for Research in Ayurvedic Sciences, New Delhi
5.	National Commission for Homeopathy, New Delhi
6.	Central Council for Research in Homeopathy, New Delhi
	Ministry of Chemicals and Fertilizers
7.	National Institute of Pharmaceutical Education and Research, Mohali
	Ministry of Commerce and Industry
8.	National Institute of Design, Jorhat
9.	Tea Board India
10.	Spices Board
	Ministry of Communication
11.	Telecom Regulatory Authority of India, New Delhi
	Ministry of Culture
12.	Buddhist Culture Preservation Society, Bomdila
13.	Central Institute of Himalayan Cultural Studies, Dahung
14.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
15.	The Asiatic Society, Kolkata
16.	Victoria Memorial Hall, Kolkata
17.	Delhi Public Library, New Delhi
18.	International Buddhist Confederation, New Delhi
19.	Lalit Kala Akademi, New Delhi
20.	National School of Drama, New Delhi
21.	Sahitya Akademi, New Delhi
22.	Sangeet Natak Akademi, New Delhi
23.	Library of Tibetan Works and Archives, Dharamshala
24.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
25.	North East Zone Cultural Centre, Dimapur
26.	Indira Gandhi National Centre for the Arts, New Delhi
27.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
28.	Rampur Raza Library, Rampur
	Ministry of Defence
29.	Aeronautical Development Agency, Bengaluru
	Ministry of Education
30.	Gandhigram Rural Institute, Dindigul

Sl. No.	Name of CABs
31.	Indian Institute of Information Technology, Tiruchirappalli
32.	National Institute of Technical Teachers Training and Research, Chennai
33.	Central Institute of Classical Tamil, Chennai
34.	National Institute of Technology, Calicut
35.	Maulana Azad National Institute of Technology, Bhopal
36.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology, Design & Manufacturing, Jabalpur
37.	Indian Institute of Information Technology, Bhopal
38.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
39.	Indian Institute of Technology, Bhilai
40.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
41.	Indian Institute of Technology, Indore
42.	Maulana Azad National Urdu University, Hyderabad
43.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool
44.	Central University of Andhra Pradesh, Ananthapuramu
45.	School of Planning & Architecture, Vijayawada
46.	National Institute of Technology, Warangal
47.	Central Tribal University of Andhra Pradesh, Vizianagaram
48.	National Institute of Technology, Rourkela
49.	Indian Institute of Science Education and Research, Berhampur, Odisha
50.	Assam University, Silchar, Assam
51.	Central Institute of Technology, Kokrajhar, Assam
52.	Indian Institute of Information Technology, Kalyani, West Bengal
53.	Indian Institute of Science, Education & Research, Kolkata
54.	Indian Institute of Technology, Guwahati
55.	Indian Institute of Technology, Kharagpur
56.	National Institute of Technology, Durgapur
57.	National Institute of Technology, Silchar
58.	Visva-Bharati, Santiniketan, West Bengal
59.	Mahatma Gandhi Antarrastriya Hindi Vishwavidyalaya, Wardha
60.	Indian Institute of Technology, Goa
61.	National Institute of Industrial Engineering, Mumbai
62.	Board of Apprenticeship Training, Mumbai
63.	Indian Institute of Technology, Bombay
64.	National Institute of Technology, Goa
65.	Indian Council for Historical Research, New Delhi
66.	National Institute of Educational Planning and Administration, New Delhi
67.	School of Planning and Architecture, New Delhi
68.	Central University of Punjab, Bathinda
69.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
70.	Indian Institute of Technology, Ropar
71.	Sant Longowal Institute of Engineering and Technology, Bathinda
72.	Indian Institute of Management, Amritsar

Sl. No.	Name of CABs
73.	Central University of Himachal Pradesh, Dharamshala
74.	Indian Institute of Technology, Mandi
75.	Indian Institute of Information Technology, Una
76.	Central University of Haryana, Narnaul/Mahendragarh
77.	Central University of Jammu, Jammu
78.	National Institute of Technology, Hazratbal, Srinagar
79.	Indian Institute of Technology, Jammu
80.	Mizoram University, Aizawl
81.	National Institute of Technology, Mizoram
82.	Tripura University, Agartala
83.	Indian Institute of Information Technology, Manipur
84.	Manipur University, Imphal
85.	National Institute of Technology, Manipur
86.	Nagaland University, Kohima
87.	Malaviya National Institute of Technology, Jaipur
88.	National Institute of Technology, Jote
89.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
90.	Central University of Jharkhand, Ranchi
91.	Indian Institute of Management, Ranchi
92.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
93.	Indian Institute of Information Technology, Ranchi
94.	Indian Institute Technology (Indian School of Mines), Dhanbad
95.	University of Allahabad, Prayagraj
96.	Baba Saheb Bhimrao Ambedkar University, Lucknow
97.	Kendriya Hindi Shikshan Mandal, Agra
98.	National Institute of Technology, Uttarakhand
99.	Indian Institute of Science, Bangalore
100.	Indian Institute of Technology, Dharwad
101.	Central University of Karnataka, Gulbarga
102.	National Institute of Technology, Patna
103.	Mahatma Gandhi Central University, Motihari, Bihar
104.	Indian Institute of Technology, New Delhi
105.	Central University of Gujarat, Gandhinagar
	Ministry of Electronics & Information Technology
106.	Unique Identification Authority of India, New Delhi
	Ministry of Environment, Forest and Climate Change
107.	National Tiger Conservation Authority, New Delhi
108.	Wildlife Institute of India, Dehradun
109.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Delhi
110.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of Finance
111.	International Financial Services Centre Authority, Gandhinagar
	Ministry of Fisheries, Animal Husbandry and Dairying
112.	Animal Welfare Board of India, Ballabgarh

Sl. No.	Name of CABs
	Ministry of Health & Family Welfare
113.	All India Institute of Medical Sciences, Bhubaneswar
114.	All India Institute of Medical Sciences, Guwahati, Assam
115.	All India Institute of Medical Sciences, Kalyani
116.	Chittaranjan National Cancer Institute, Kolkata
117.	India Council of Medical Research, New Delhi
118.	National Medical Commission, New Delhi
119.	All India Institute of Medical Sciences, Rajkot
120.	All India Institute of Medical Sciences, Deoghar
121.	All India Institute of Medical Sciences, Patna
122.	All India Institute of Medical Sciences, Bathinda
123.	All India Institute of Medical Sciences, Bilaspur
124.	Post Graduate Institute of Medical Education and Research, Chandigarh
125.	All India Institute of Medical Sciences, Awantipora (J&K)
126.	All India Institute of Medical Sciences, Vijaypur (J&K)
	Ministry of Home Affairs
127.	Rashtriya Raksha University, Gujarat
128.	National Forensic Science University, Gandhinagar
	Ministry of Human Resource Development
129.	Sikkim University, Gangtok
130.	National Institute of Technology, Sikkim
	Ministry of Information and Broadcasting
131.	Prasar Bharati, New Delhi
	Ministry of Jal Shakti
132.	Brahmaputra Board, Guwahati
	Ministry of Minority Affairs
133.	Haj Committee of India, Mumbai.
	Ministry of Petroleum and Natural Gas
134.	Rajiv Gandhi Institute of Petroleum and Technology
	Ministry of Ports, Shipping and Waterways
135.	Mumbai Port Authority
136.	Syama Prasad Mookerjee Port
137.	Paradip Port Authority
138.	V.O Chidambaranar Port Authority
	Ministry of Power
139.	Joint Electricity Regulatory Commission (for the State of Goa and Union Territories))
140.	Bureau of Energy Efficiency
	Ministry of Science & Technology (DSIR)
141.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Science & Technology (DBT)
142.	Regional Centre for Biotechnology, Faridabad
	Ministry of Social Justice and Empowerment
143.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi

Sl. No.	Name of CABs
	Ministry of Textiles
144.	Central Silk Board
	Ministry of Tribal Affairs
145.	National Education Society for Tribal Students
	Ministry of Woman and Child Development
146.	Central Adoption Resources Authority, New Delhi
	Ministry of Youth Affairs and Sports
147.	National Sports University, Manipur

Appendix-VII

(Referred to in Paragraph no. 1.13)

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

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture and Farmers' Welfare
1.	Coconut Development Board, Kochi
2.	Rani Lakshmi Bai Central Agricultural, Jhansi
3.	Dr. Rajendra Prasad Central Agricultural University, Pusa
4.	National Horticulture Board, Gurgaon
5.	Protection of Plant Varieties and Farmers' Rights Authority, New Delhi
6.	Indian Council of Agricultural Research, New Delhi
	Ministry of AYUSH
7.	North Eastern Institute of Ayurveda and Homoeopathy, Meghalaya
8.	North Eastern Institute of Folk Medicine, Pasighat
9.	National Institute of Sowa Rigpa, Leh
	Ministry of Civil Aviation
10.	Rajiv Gandhi National Aviation University
11.	Airports Economic Regulatory Authority of India
	Ministry of Chemicals & Fertilizers
12.	National Institute of Pharmaceutical Education and Research, Guwahati
13.	National Institute of Pharmaceutical Education and Research, Kolkata
14.	National Institute of Pharmaceutical Education and Research, Raebareli
15.	National Institute of Pharmaceutical Education and Research, Hajipur
16.	National Institute of Pharmaceutical Education and Research, Mohali
	Ministry of Commerce and Industry
17.	Tea Board India
18.	Spices Board
19.	Agricultural & Processed Food Products Export Development Authority
20.	Export Inspection Council of India and Export Inspection Agencies-Delhi, Kolkata, Chennai, Mumbai and Kochi
21.	Footwear Design & Development Institute
	Ministry of Consumer Affairs, Food and Public Distribution
22.	Warehousing Development and Regulatory Authority, New Delhi
	Ministry of Corporate Affairs
23.	Competition Commission of India
24.	Insolvency and Bankruptcy Board of India
25.	Investor Education and Protection Fund Authority
	Ministry of Culture
26.	Buddhist Culture Preservation Society, Bomdila
27.	Central Institute of Himalayan Cultural Studies, Dahung
28.	Centre for Buddhist Cultural Studies, Tawang
29.	Eastern Zonal Cultural Centre, Kolkata
30.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata

Sl. No.	Name of Central Autonomous Bodies
31.	The Asiatic Society, Kolkata
32.	Delhi Public Library, New Delhi
33.	Gandhi Smriti & Darshan Samiti, New Delhi
34.	Lalit Kala Akademi, New Delhi
35.	National School of Drama, New Delhi
36.	Sahitya Akademi, New Delhi
37.	Nehru Memorial Museum & Library, New Delhi
38.	Sangeet Natak Akademi, New Delhi
39.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
40.	Allahabad Museum Society, Allahabad
41.	Khuda Bakhsh Oriental Public Library, Patna
42.	North Zone Cultural Centre, Patiala
43.	Jallianwala Bagh National Memorial Trust, Amritsar
44.	Library of Tibetan Works and Archives, Dharamshala
45.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
46.	North East Zone Cultural Centre, Dimapur
	Ministry of Defence
47.	Aeronautical Development Agency, Bengaluru
48.	Jawahar Institute of Mountaineering & Winter Sports, Pahalgam
	Ministry of Education
49.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
50.	National Institute of Technology, Calicut
51.	Indian Institute of Technology, Palakkad
52.	Indian Institute of Information Technology, Kottayam
53.	Indian Institute of Management, Kozhikode
54.	Central University of Kerala, Kasaragod
55.	Indian Institute of Technology, Bombay
56.	Baba Saheb Bhimrao Ambedkar University, Lucknow
57.	Banaras Hindu University, Varanasi
58.	Board of Apprenticeship Training, (NR) Kanpur
59.	Hemwati Nandan Bahuguna Garhwal University
60.	Indian Institute of Information Technology, Lucknow
61.	Indian Institute of Technology, Kanpur
62.	Indian Institute of Technology, Roorkee
63.	National Institute of Open Schooling, Noida
64.	Navodaya Vidyalaya Samiti, Noida
65.	Indian Institute of Technology, Patna
66.	National Institute of Technology, Patna
67.	Indian Institute of Information Technology, Bhagalpur
68.	Indian Institute of Management, Bodh-Gaya
69.	Mahatma Gandhi Central University, Motihari, Bihar
70.	National Institute of Technology, Tripura
71.	Tripura University, Agartala

Sl. No.	Name of Central Autonomous Bodies
72.	Indian Institute of Information Technology, Manipur
73.	Manipur University, Imphal
74.	National Institute of Technology, Manipur
75.	Nagaland University, Kohima
76.	National Institute of Technology, Nagaland
	Ministry of Environment, Forest and Climate Change
77.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of External Affairs
78.	Nalanda University, Rajgir, Bihar
	Ministry of Finance
79.	Stressed Assets Stabilization Fund
80.	Pension Fund Regulatory and Development Authority
	Ministry of Fisheries, Animal Husbandry and Dairying
81.	Animal Welfare Board of India, Ballabgarh
	Ministry of Health & Family Welfare
82.	All India Institute of Medical Sciences, Guwahati
83.	All India Institute of Medical Sciences, Kalyani
84.	Chittaranjan National Cancer Institute, Kolkata
85.	National Board of Examination in Medical Sciences, New Delhi
86.	National Institute of Health and Family Welfare, New Delhi
87.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Meghalaya
88.	All India Institute of Medical Sciences, Rishikesh
89.	All India Institute of Medical Sciences, Patna
90.	All India Institute of Medical Sciences, Bathinda
91.	All India Institute of Medical Sciences, Bilaspur
92.	Post Graduate Institute of Medical Education and Research, Chandigarh
93.	All India Institute of Medical Sciences, Awantipora (J&K)
94.	All India Institute of Medical Sciences, Vijaypur (J&K)
	Ministry of Heavy Industries
95.	National Automotive Testing and R&D Infrastructure Project Implementation Society
	Ministry of Home Affairs
96.	National Human Rights Commission, New Delhi
97.	Chandigarh Commission for Protection of Child Rights, Chandigarh
	Ministry of Housing and Urban Affairs
98.	Rajghat Samadhi Committee
99.	Delhi Urban Art Commission
100.	National Capital Region Planning Board
101.	Real Estate Regulatory Authority for NCT of Delhi
	Ministry of Human Resource Development
102.	Sikkim University, Gangtok
103.	National Institute of Technology, Sikkim
	Ministry of Jal Shakti
104.	Betwa River Board, Jhansi

Sl. No.	Name of Central Autonomous Bodies
105.	National Mission for Clean Ganga, New Delhi
106.	National Institute of Hydrology, Roorkee
107.	Narmada Control Authority, Vijay Nagar, Indore
108.	Brahmaputra Board, Guwahati
109.	National Water Development Agency, New Delhi
	Ministry of Labour and Employment
110.	V.V. Giri National Labour Institute, Noida
	Ministry of Law & Justice
111.	National Legal Services Authority, New Delhi
112.	State Legal Services Authority, Chandigarh
113.	District Legal Services Authority, Chandigarh
	Ministry of Micro, Small & Medium Enterprises
114.	Khadi and Village Industries Commission
	Ministry of Petroleum and Natural Gas
115.	Petroleum and Natural Gas Regulatory Board
116.	Rajiv Gandhi Institute of Petroleum and Technology
117.	Oil Industry Development Board
	Ministry of Ports, Shipping and Waterways
118.	Mumbai Port Authority
119.	Jawaharlal Nehru Port Authority
120.	Deendayal Port Authority
121.	Mormugao Port Authority
122.	Tariff Authority for Major Ports
123.	Mumbai Port Authority Pension Fund Trust
124.	Paradip Port Authority
	Ministry of Power
125.	Joint Electricity Regulatory Commission (State of Goa and UTs)
126.	National Power Training Institute
127.	Bureau of Energy Efficiency
	Ministry of Railways
128.	Rail Land Development Authority (RLDA)
	Ministry of Science & Technology (DST)
129.	Technology Development Board, New Delhi
130.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
131.	Science and Engineering Research Board, New Delhi
	Ministry of Social Justice and Empowerment
132.	National Institute for the Empowerment of Persons with Visual Disabilities, Dehradun (Erstwhile NIVH, Dehradun)
133.	Rehabilitation Council of India, New Delhi
	Ministry of Textiles
134.	Textiles Committee
	Ministry of Youth Affairs & Sports
135.	Nehru Yuva Kendra Sangathan, New Delhi

Sl. No.	Name of Central Autonomous Bodies
136.	Sports Authority of India, New Delhi
137.	National Dope Testing Laboratory, New Delhi
138.	National Sports University, Manipur

Appendix-VIII

(Referred to in Paragraph no. 1.13)

List of Autonomous Bodies who neither returned interest nor created liability for the same in their annual accounts

Sl. No.	Name of Central Autonomous Bodies
	Ministry of AYUSH
1.	Central Council for Research in Unani Medicine, New Delhi
2.	Morarji Desai National Institute of Yoga, New Delhi
	Ministry of Civil Aviation
3.	Airports Economic Regulatory Authority of India
4.	Rajiv Gandhi National Aviation University
	Ministry of Chemicals & Fertilizers
5.	National Institute of Pharmaceuticals Education and Research, Hyderabad
	Ministry of Commerce and Industry
6.	Export Inspection Council of India and Export Inspection Agencies-Delhi, Kolkata, Chennai, Mumbai and Kochi
7.	National Institute of Design, Bhopal
	Ministry of Culture
8.	National School of Drama, New Delhi
9.	Sahitya Akademi, New Delhi
10.	The Asiatic Society, Kolkata
11.	North-East Zone Cultural Centre, Dimapur
	Ministry of Education
12.	Central University of Jharkhand, Ranchi
13.	Indian Institute of Management, Ranchi
14.	Indian Institute Technology (Indian School of Mines), Dhanbad
15.	Mizoram University, Aizawl
16.	National Institute of Advanced Manufacturing Technology, Hatia, Ranchi
17.	Sikkim University, Gangtok
18.	Sant Longowal Institute of Engineering and Technology, Bathinda
19.	National Institute of Technology, Agartala
20.	National Institute of Technology, Kurukshetra
21.	Central University of Punjab, Bhatinda
22.	Indian Institute of Technology, Ropar
23.	National Sanskrit University (Rashtriya Sanskrit Vidyapeeth), Tirupati
24.	Central Tibetan Schools Administration, New Delhi
25.	University Grants Commission, New Delhi
26.	University of Delhi, New Delhi
27.	Indian Institute of Information Technology, Guwahati
28.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
	Ministry of Environment, Forest & Climate Change
29.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Delhi
	Ministry of External Affairs
30.	South Asian University, New Delhi
	Ministry of Food Processing Industries

Sl. No.	Name of Central Autonomous Bodies
31.	Warehousing Development and Regulatory Authority, New Delhi
	Ministry of Health & Family Welfare
32.	All India Institute of Medical Sciences, Awantipora (J&K)
33.	All India Institute of Medical Sciences, Vijayapura (J&K)
34.	Post Graduate Institute of Medical Education and Research, Chandigarh
35.	All India Institute of Medical Sciences, Bathinda
	Ministry of Law & Justice
36.	National Judicial Academy, Bhopal
	Ministry of Micro Small and Medium Enterprises
37.	Khadi and Village Industries Commission
	Ministry of Ports, Shipping and Waterways
38.	Cochin Port Authority
39.	Mormugao Port Authority
	Ministry of Science & Technology
40.	Technology Development Board, New Delhi
41.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Textile
42.	National Jute Board
43.	Central Silk Board
	Ministry of Social Justice & Empowerment
44.	National Institute of Mental Health Rehabilitation, Sehore, Bhopal
	Ministry of Woman and Child Development
45.	Chandigarh Commission for Protection of Child Rights, Chandigarh

List of CABs who have not calculated interest due to single saving bank account

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Chemicals & Fertilizers
1.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Culture
2.	Victoria Memorial Hall, Kolkata
	Ministry of Education
3.	Indian Institute of Information Technology, Ranchi
4.	Indian Institute of Management, Amritsar
5.	Indian Institute of Management, Sirmaur, Himachal Pradesh
6.	Indian Institute of Information Technology, Una
7.	National Institute of Technology, Hazratbal, Srinagar
8.	Indian Institute of Technology, Jammu
9.	School of Planning and Architecture, Vijaywada.
10.	Indian Institute of Information Technology, Tirupati, Chittoor
11.	Jawaharlal Nehru University, New Delhi
	Ministry of Youth Affairs and Sports
12.	Lakshmibai National Institute of Physical Education, Gwalior

Appendix-IX

(Referred to in Paragraph no. 1.13)

List of Autonomous Bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation

Sl. No.	Name of Central Autonomous Bodies
Ministry of Agriculture & Farmers' Welfare	
1.	Coconut Development Board, Kochi
2.	National Horticulture Board, Gurgaon
3.	Indian Council of Agricultural Research, New Delhi
Ministry of AYUSH	
4.	National Institute of Ayurveda, Jaipur
5.	Central Council for Research in Siddha, Chennai
6.	National Institute of Homeopathy, Kolkata
7.	Central Council for Research in Ayurvedic Sciences, New Delhi
8.	Central Council for Research in Unani Medicine, New Delhi
9.	Rashtriya Ayurveda Vidyapeeth, New Delhi
10.	Central Council for Research in Yoga and Naturopathy, New Delhi
11.	Central Council for Research in Homeopathy, New Delhi
12.	All India Institute of Ayurveda, New Delhi
13.	Institute of Teaching and Research in Ayurveda, Jamnagar
14.	North Eastern Institute of Folk Medicine, Pasighat
Ministry of Civil Aviation	
15.	Airports Economic Regulatory Authority of India
Ministry of Chemicals & Fertilizers	
16.	National Institute of Pharmaceutical Education & Research, Guwahati
17.	National Institute of Pharmaceutical Education and Research, Raebareli
18.	National Institute of Pharmaceutical Education and Research, Mohali
Ministry of Commerce and Industry	
19.	National Institute of Design, Jorhat, Assam
20.	National Institute of Design, Andhra Pradesh
21.	Coffee Board
22.	Rubber Board
23.	Export Inspection Council of India and Export Inspection Agencies-Delhi, Kolkata, Chennai, Mumbai and Kochi
Ministry of Culture	
24.	Central Institute of Himalayan Cultural Studies, Dahunj
25.	Buddhist Culture Preservation Society, Bomdila
26.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal
27.	The Asiatic Society, Kolkata
28.	Victoria Memorial Hall, Kolkata
29.	South Central Zone Culture Centre, Nagpur
30.	Lalit Kala Akademi, New Delhi
31.	National School of Drama, New Delhi
32.	Gandhi Smriti & Darshan Samiti, New Delhi
33.	Delhi Public Library, New Delhi

Sl. No.	Name of Central Autonomous Bodies
34.	National Cultural Fund, New Delhi
35.	Centre for Cultural Resources & Training, New Delhi
36.	Sangeet Natak Akademi, New Delhi
37.	International Buddhist Confederation, New Delhi
38.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
39.	National Museum Institute, Noida
40.	Rampur Raza Library, Rampur
41.	Allahabad Museum Society, Prayagraj
42.	North Central Zone Cultural Centre, Allahabad
43.	North Zone Cultural Centre, Patiala
44.	Jallianwala Bagh National Memorial Trust, Amritsar
45.	Library of Tibetan Works and Archives, Dharamshala
46.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
47.	North East Zone Cultural Centre, Dimapur
Ministry of Defence	
48.	Jawahar Institute of Mountaineering & Winter Sports, Pahalgam
Ministry of Education	
49.	Indian Institute of Information Technology, Kota
50.	National Institute of Technology, Jote
51.	North Eastern Regional Institute of Science and Technology, Nirjuli, Arunachal Pradesh
52.	Gandhigram Rural Institute, Dindigul
53.	Auroville Foundation, Puducherry
54.	Indian Institute of Information Technology, Tiruchirappalli
55.	Central Institute of Classical Tamil, Chennai
56.	Central University of Kerala, Kasaragod
57.	Indian Institute of Information Technology, Kottayam
58.	Maulana Azad National Institute of Technology, Bhopal
59.	National Institute of Technical Teachers Training and Research, Bhopal
60.	Indian Institute of Information Technology, Bhopal
61.	Dr. Hari Singh Gour Vishwavidyalaya, Sagar
62.	National Sanskrit University, Tirupati
63.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool
64.	Central University of Odisha, Koraput
65.	Indian Institute of Technology, Bhubaneswar
66.	National Institute of Technology, Rourkela
67.	Indian Institutes of Science Education and Research, Berhampur, Odisha
68.	Central Institute of Technology, Kokrajhar
69.	Ghani Khan Chaudhary Institute of Engineering and Technology, Malda
70.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah
71.	Indian Institute of Information Technology, Kalyani
72.	Indian Institute of Information Technology, Guwahati
73.	National Institute of Technology, Durgapur
74.	National Institute of Technology, Silchar

Sl. No.	Name of Central Autonomous Bodies
75.	National Institute of Technical Teachers' Training & Research, Kolkata
76.	Visva-Bharati, Santiniketan, West Bengal
77.	Indian Institute of Information Technology, Nagpur
78.	Indian Institute of Information Technology, Pune
79.	National Institute of Industrial Engineering, Mumbai
80.	Board of Apprenticeship Training, Mumbai
81.	Visvesvaraya National Institute of Technology, Nagpur
82.	Indian Council for Historical Research, New Delhi
83.	Central University of Jharkhand, Ranchi
84.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
85.	Indian Institute of Information Technology, Ranchi
86.	Kendriya Hindi Shikshan Mandal, Agra
87.	National Institute of Technology, Uttarakhand
88.	Navodaya Vidyalaya Samiti, Noida
89.	Banaras Hindu University, Varanasi
90.	Indian Institute of Management, Kashipur
91.	Board of Apprenticeship Training (Northern Region), Kanpur
92.	Indian Institute of Information Technology Allahabad, Prayagraj
93.	Indian Institute of Science, Bangalore
94.	Indian Institute of Technology, Dharwad
95.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
96.	Sant Longowal Institute of Engineering and Technology, Bathinda
97.	Indian Institute of Advanced Studies, Shimla
98.	National Institute of Technology, Hamirpur
99.	Indian Institute of Technology, Mandi
100.	Indian Institute of Information Technology, Una
101.	Indian Institute of Information Technology, Sonapat
102.	Central University of Jammu, Jammu
103.	National Institute of Technology, Hazratbal, Srinagar
104.	National Institute of Technical Teachers Training and Research, Chandigarh
105.	National Institute of Technology, Mizoram
106.	National Institute of Technology, Manipur
107.	Nagaland University, Kohima
108.	National Institute of Technology, Nagaland
	Ministry of Environment, Forest & Climate Change
109.	National Tiger Conservation Authority, New Delhi
110.	Wildlife Institute of India, Dehradun
111.	Central Zoo Authority, New Delhi
112.	National Biodiversity Authority, Chennai
113.	Compensatory Afforestation Fund Management and Planning Authority, Delhi
114.	Commission for Air Quality Management, New Delhi
	Ministry of External Affairs
115.	Indian Council for Cultural Relations, New Delhi

Sl. No.	Name of Central Autonomous Bodies
116.	Indian Council of World Affairs, New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
117.	Animal Welfare Board of India, Ballabgarh
	Ministry of Food Processing Industries
118.	National Institute of Food Technology Entrepreneurship and Management, Thanjavur
	Ministry of Health & Family Welfare
119.	All India Institute of Medical Sciences, Jodhpur
120.	All India Institute of Medical Sciences, Bhopal
121.	All India Institute of Medical Sciences, Raipur
122.	All India Institute of Medical Sciences, Guwahati
123.	All India Institute of Medical Sciences, Kalyani
124.	Chittaranjan National Cancer Institute, Kolkata
125.	Dental Council of India, New Delhi
126.	Indian Nursing Council, New Delhi
127.	Pharmacy Council of India, New Delhi
128.	India Council of Medical Research, New Delhi
129.	All India Institute of Medical Sciences, New Delhi
130.	National Board of Examination in Medical Sciences, New Delhi
131.	Food Safety and Standard Authority of India, New Delhi
132.	National Institute of Health and Family Welfare, New Delhi
133.	National Medical Commission, New Delhi
134.	Central Medical Service Society, New Delhi
135.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Meghalaya
136.	All India Institute of Medical Sciences, Deoghar
137.	All India Institute of Medical Sciences, Bathinda
138.	All India Institute of Medical Sciences, Bilaspur
139.	Post Graduate Institute of Medical Education and Research, Chandigarh
140.	Regional Institute of Medical Sciences, Manipur
	Ministry of Heavy Industries
141.	National Automotive Testing and R&D Infrastructure Project Implementation Society
	Ministry of Home Affairs
142.	National Human Rights Commission, New Delhi
143.	National Forensic Science University, Gandhinagar
144.	Chandigarh Building & Other Construction Workers Welfare Board, Chandigarh
145.	Chandigarh Commission for Protection of Child Rights, Chandigarh
	Ministry of Information and Broadcasting
146.	Press Council of India, New Delhi
	Ministry of Jal Shakti
147.	Betwa River Board, Jhansi, Uttar Pradesh
148.	National Mission for Clean Ganga, New Delhi
149.	Narmada Control Authority, Indore
150.	Brahmaputra Board, Guwahati

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Labour and Employment
151.	Central Board of Workers Education, Nagpur (Dattopant Thengadi National Board for Workers Education and Development)
	Ministry of Law & Justice
152.	National Legal Services Authority, New Delhi
153.	State Legal Services Authority, Chandigarh
154.	District Legal Services Authority, Chandigarh
	Ministry of Micro, Small and Medium Enterprises
155.	Khadi and Village Industries Commission
	Ministry of Minority Affairs
156.	Central Waqf Council, New Delhi
	Ministry of Petroleum and Natural Gas
157.	Petroleum and Natural Gas Regulatory Board
	Ministry of Ports, Shipping and Waterways
158.	Mumbai Port Authority
159.	Mumbai Port Authority Pension Fund Trust
160.	Seamen's Provident Fund Organization
161.	Vishakapatnam Port Authority
	Ministry of Railways
162.	Centre for Railway Information Systems, Chanakyapuri, New Delhi
	Ministry of Science & Technology (DST)
163.	Science and Engineering Research Board, New Delhi
	Ministry of Skill Development and Entrepreneurship
164.	National Council for Vocation Education and Training, New Delhi
	Ministry of Social Justice & Empowerment
165.	Swami Vivekananda National Institute of Rehabilitation Training & Research, Cuttack, Odisha
166.	Ali Yavar Jung National Institute for Speech and Hearing Handicapped, Mumbai
167.	Rehabilitation Council of India, New Delhi
168.	Pt. Deendayal Upadhyay National Institute for Person with Physical Disabilities, New Delhi
169.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
	Ministry of Sports and Youth Affairs
170.	Lakshmibai National Institute of Physical Education, Gwalior
	Ministry of Textiles
171.	Textiles Committee
	Ministry of Tourism and Culture
172.	Salar Jung Museum, Hyderabad
	Ministry of Woman and Child Development
173.	National Commission of Protection for Child Rights, New Delhi
	Ministry of Youth Affairs and Sports
174.	National Anti-Doping Agency, New Delhi
175.	Nehru Yuva Kendra Sangathan, New Delhi

Appendix-X
(Referred to in Paragraph no. 1.13)
List of Autonomous Bodies that revised their accounts as a result of Audit

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture & Farmers' Welfare
1.	Coastal Aquaculture Authority, Chennai
	Ministry of AYUSH
2.	National Institute of Siddha, Chennai
3.	Central Council for Research in Siddha, Chennai
4.	National Institute of Unani Medicine, Bangalore
	Ministry of Culture
5.	Kalakshetra Foundation, Chennai
6.	South Zone Cultural Centre, Thanjavur
	Ministry of Commerce and Industry
7.	Coffee Board
	Ministry of Defence
8.	Jawahar Institute of Mountaineering & Winter Sports, Pahalgam
9.	Himalayan Mountaineering Institute, Darjeeling
	Ministry of Education
10.	Central University of Tamil Nadu, Thiruvarur
11.	National Institute of Technology, Trichy
12.	Indian Institute of Technology, Madras
13.	Board of Apprenticeship Training, Chennai
14.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
15.	National Institute of Technology, Karaikal
16.	National Institute of Technical Teachers Training and Research, Chennai
17.	Pondicherry University, Puducherry
18.	Indian Institute of Science, Bangalore
19.	Indian Institute of Management, Bangalore
20.	Indian Institute of Information Technology, Dharwad
21.	Indian Institute of Technology, Dharwad
22.	National Institute of Technology Karnataka, Surathkal
23.	Central University of Karnataka, Kalaburagi
	Ministry of Environment, Forest & Climate Change
24.	Wildlife Institute of India, Dehradun
	Ministry of Finance
25.	Insurance Regulatory and Development Authority of India
	Ministry of Food Processing Industries
26.	National Institute of Food Technology Entrepreneurship and Management, Thanjavur
	Ministry of Health & Family Welfare
27.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
28.	National Institute of Health and Family Welfare, New Delhi
29.	National Institute of Mental Health and Neuro Sciences, Bangalore
	Ministry of Home Affairs
30.	Chandigarh Commission for Protection of Child Rights, Chandigarh

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Education (erstwhile Ministry of Human Resource Development)
31.	Sikkim University, Gangtok
32.	National Institute of Technology, Sikkim
	Ministry of Shipping
33.	Vishakapatnam Port Authority
	Ministry of Skill Development & Entrepreneurship
34.	National Instructional Media Institute, Chennai
	Ministry of Social Justice & Empowerment
35.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
	Ministry of Textiles
36.	Central Silk Board
	Ministry of Youth Affairs & Sports
37.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Chennai

Annexures

Annexure-1.1

(Referred to in paragraph no. 1.14)

Cases of Recovery at the instance of audit

(Amount in ₹ crore)

Sl. No.	Name of CAB	Ministry	Nature of excess payment/ short levy	Amount of excess payment/ short levy	Amount recovered	Audit observation and action taken by Ministry/Department
1.	Institute of Information Technology, Nagpur	Education	Excess payment of agency charges	1.10	1.10	Incorrect inclusion of CGST and SGST of ₹13.31 crore as project cost for calculation of agency charges resulted in excess payment of ₹ 1.10 crore on amount of agency charges to NBCC. The Ministry also confirmed the facts and figures (June 2022).
2.	Indian Institute of Technology, Bombay	Education	Short levy of lease rent	0.83	0.91	IIT had not revised the lease rent despite revision of rates of license fee at regular intervals by Directorate of Estates, Ministry of Housing and Urban Development.
3.	All India Institute of Medical Sciences, New Delhi	Education	Payment of fraudulent LTC claims	0.74	0.64	AIIMS, New Delhi reimbursed ₹ 74 lakh to its employees on account of fraudulent LTC claims during the period 2018-19. AIIMS recovered ₹ 63.61 lakh out of this at the instance of Audit.
4.	KVS, Chennai	Education	Non-receipt of HRA compensation	0.46	0.46	Chennai Metro Rail Ltd has paid KVS an amount of ₹ 45.66 lakh as HRA compensation for demolishing of KVS

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Sl. No.	Name of CAB	Ministry	Nature of excess payment/ short levy	Amount of excess payment/ short levy	Amount recovered	Audit observation and action taken by Ministry/Department
						staff quarters after being pointed out by Audit.
5.	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health, Tezpur, Assam	Health and Family Welfare	Irregular payment of tough location allowance	0.62	0.62	LGBRIMH has recovered an amount of ₹62.22 lakh from the employees on account of irregular payment of tough location allowance at the instance of Audit.

Annexure-9.1
(Referred to in paragraph no. 9.1)

Statement showing loss of interest due to delay in re-investment in fixed deposit accounts

(₹ in crore)

Sl. No.	Amount of investment/re-investment	Date of Maturity/Date of receipt of Corpus fund	Date of initiation of investment proceedings	No. of days before the date maturity when proceedings were initiated	Amount invested	Date of investment/ re-investment	Delay in investment/re-investment (In days)	Rate of interest for fixed deposits (in %)	Differential rate of interest between fixed and flexi account (H-5%)	Loss of Interest (₹ in actual)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	J=(E*1%)*G/365
1	80.00*	03.01.16	28.12.2015	6	150.00	20.01.16	17	7.55	2.55	17,81,507
2	80.00*	03.01.16	28.12.2015	6	10.00		17	7.25	2.25	1,04,795
3	12.51	30.08.14	21.08.2014	9	17.51	03.09.14	2**	9.15	4.15	39,817
4	5.00	30.08.14	21.08.2014	9						
5	17.51*	03.09.16	02.09.2016	1	17.51	22.09.16	19	7.25	2.25	2,05,083
6	17.51	22.09.17	28.09.2017	After 6 days	17.51	04.10.17	12	6.26	1.26	72,535
7	113.00*	21.09.16	19.09.2016	2	112.00	29.09.16	8	7.25	2.25	5,52,329
					0.50		8	7.25	2.25	2,466
					0.50		8	7.25	2.25	2,466
8	112.00*	29.09.17	28.09.2017	1 day	113.00	04.10.17	5	6.26	1.26	1,95,041
9	0.50* 0.50*									
10	113.00*	11.08.17	28.09.2017	After 48 days	113.00	04.10.17	54	6.26	1.26	21,06,444
11	129.99*	24.10.14	10.10.2014	14	129.99	27.10.14	3	8.8	3.8	4,05,996
12	50.00	24.03.16	21.03.2016	3	50.00	28.03.16	4	8	3	1,64,384
Total										56,32,861

* Fixed deposits auto transferred to flexi deposit accounts on maturity till their further investment in fixed deposits.

+ Differential rate of Interest calculated as the difference in rate of interest on a fixed deposit and a Flexi Bank account on assumption of flexi bank interest rate being uniformly 5%.

** The office was closed on 30 & 31 August 2014. Therefore, the delay has been calculated for 2 days instead of 4 days.

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