

Chapter 9

REVIEW OF SELECTED GRANTS

Grant No. 10 – Ministry of Coal

Introduction

9.1 The Ministry of Coal has the overall responsibility for determining policies and strategies in respect of exploration and development of coal and lignite reserves, sanctioning of important projects of high value and deciding all other related issues. Under the administrative control of the Ministry, these key functions are exercised through the Public Sector Undertakings, namely, Coal India Ltd., and its subsidiaries and Neyveli Lignite Corporation Limited. Other than Coal India Ltd. and Neyveli Lignite Corporation Ltd., the Ministry of Coal also has a joint venture with Government of Andhra Pradesh called the Singareni Collieries Company Limited. Government of Andhra Pradesh holds 51 *per cent* equity and Government of India holds 49 *per cent* equity in this company.

Budget and expenditure:

9.2 The overall position of budget provisions, actual disbursements and unspent provisions under the grant for the last three years is given below:

Table 9.1: Budget and expenditure

(Rupees in crore)

Year	Budget provision		Actual disbursement		Unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2005-06	292.07	68.00	263.05	67.95	29.02	0.05
2006-07	337.50	30.00	305.50	26.49	32.00	3.51
2007-08	422.00	30.00	322.32	22.95	99.68	7.05

Surrender of unspent provision

9.3 Rule 56 (2) of the General Financial Rules provides that unspent provisions in a grant or appropriation are to be surrendered to the Government as soon as these are foreseen, without waiting for the end of the financial year. Unspent provision should also not to be held in reserve for any possible future excess. Test check revealed that contrary to this rule, the Department, every year, surrendered unspent provisions on the last day of the financial year. The details of amounts surrendered during 2005-08 are given below:

Table 9.2: Surrender of unspent provision

(Rupees in crore)

Year	Unspent provision		Amount Surrendered		Amount not Surrendered		Date of surrender
	Revenue	Capital	Revenue	Capital	Revenue	Capital	
2005-06	29.02	0.05	13.64	0.04	15.38	0.01	31.03.2006
2006-07	32.00	3.51	1.80	3.48	30.20	0.03	31.03.2007
2007-08	99.68	7.05	99.61	7.02	0.07	0.03	31.03.2008

Had the above unspent provisions been surrendered as soon as these were foreseen, these could have been fruitfully utilised in other schemes/projects of the government.

Large Supplementary Grants due to unrealistic budgetary projections

9.4 Scrutiny of the Appropriation Accounts of Ministry of Coal for the period 2005-08 revealed that the Ministry obtained supplementary grants/appropriations that were much in excess of their original budgetary provisions during this period. The recurrence of such large amounts of supplementary grants represent unrealistic budgetary projections. The details of the same are given below:

Table 9.3 : Large Supplementary Grants due to unrealistic budgetary projections

(Rupees in crore)

Sub Head	2005-06		2006-07		2007-08	
	Original	Supple- mentary	Original	Supple- mentary	Original	Supple- mentary
2803.00.101.01- Payment against collection of Cess (Excise duty) towards Development of Transport Infrastructure in Coal field Areas.	0.01	50.00	0.01	26.93	0.01	22.19
2803.00.101.03- Payment against Collection of Cess (Excise duty) on Coal & Coke.	0.01	50.00	0.01	104.28	0.01	105.00

Rush of expenditure

9.5 As per Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided. Contrary to this, large disbursements were made in the last quarter of the financial years 2005-06, 2006-07 and 2007-08. A few instances are given below:

Table 9.4: Rush of expenditure

(Rupees in crore)

Year	Major Head	Total provisions	Total Expenditure	Expenditure incurred in the last quarter of the financial year	Expenditure incurred in March	Percentage of expenditure during the last quarter of the financial year*	Percentage of expenditure during March*
2005-06	3451-Secretariat-Economic services	7.05	6.92	3.50	2.59	50	37
	2230-Labour & Employment	26.15	26.15	11.48		44	
	2803-Coal & Lignite	230.03	229.98	141.62	137.05	62	60
	4803-Capital outlay on Coal & lignite	68.00	67.95	56.47	43.09	83	63
2006-07	2230-Labour & employment	26.75	26.75	19.57	7.25	73	27
	2803-Coal & lignite	272.07	272.07	204.11	203.61	75	75
	4803-Capital Outlay on Coal & Lignite	26.52	26.49	13.72	5.71	52	22
2007-08	2230-Labour & Employment	32.96	32.96	20.44	13.22	62	40
	2803-Coal & Lignite	283.11	283.03	178.80	175.43	63	62
	4803-Capital Outlay on Coal & Lignite	22.98	22.95	11.20	11.00	49	48

*Percentage of rush of expenditure is with respect to total provisions

Deficient internal audit system

9.6 The Internal Audit Wing of the Ministry of Coal under the administrative control of Controller of Accounts is responsible for conducting internal audit of the units under the Ministry. The details of internal audit conducted during the last three years are as under:

Table 9.5: Functioning of Internal Audit

Year	Total No. of units	No. of units planned	No. of units actually inspected
2005-06	4	4	2
2006-07	4	4	1
2007-08	4	4	2

The above table indicates that the position of internal audit of the Ministry was not satisfactory as less than 50 *per cent* of the planned units had been inspected during the years 2005-08.

Grant No.15: Department of Information Technology

(Ministry of Communications and Information Technology)

Introduction

9.7 The Department of Information Technology (DIT) in the Ministry of Communications and Information Technology is inter-alia responsible for formulation, implementation and review of national policies in the field of Information Technology. All policy matters relating to silicon facility, computer based information technology and processing including hardware and software, standardisation of procedures and matters relating to international bodies, promotion of knowledge based enterprises, internet, e-Commerce and information technology education and development of electronics and coordination amongst its various users are also addressed by the Department.

Budget and expenditure

9.8 The overall position of budget provisions, actual disbursements and unspent provisions for the last three years is given below:

Table 9.6: Budget and expenditure

(Rupees in crore)

Year	Budget provision		Actual disbursement		Unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2005-06	876.80	91.00	825.23	90.90	51.57	0.10
2006-07	1025.01	105.40	990.62	101.07	34.39	4.33
2007-08	1457.02	79.00	1218.40	76.86	238.62	2.14

Irregular re-appropriation

9.9 Ministry of Finance had issued instructions that any re-appropriation order issued during the year, which had the effect of increasing the budget provision by more than 25 *per cent* or rupees five crore, whichever was more, under a sub-head, should be reported to Parliament alongwith the last batch of supplementary demands. In exceptional cases, any order of re-appropriation issued by the Ministries/Departments after presentation of the last batch of

supplementary demands, exceeding the above limit requires prior approval of the Secretary/Additional Secretary, Department of Expenditure Ministry of Finance.

Scrutiny of the Appropriation Accounts for the years 2005-08 revealed that the department re-appropriated funds contrary to the above instructions under the sub-heads give below:

Table 9.7: Irregular re-appropriation

(Rupees in crore)

Year	Sub-heads	Amount of Re-appropriation	
		Revenue	Capital
2005-06	3451.00.090.55- National Informatics Centre	13.00	-
	2852.07.202.60- Electronics Governance	34.00	-
	5475.00.800.07- National Informatics Centre	-	13.00
2006-07	2852.07.202.60- Electronics Governance	57.45	-
	3451.00.090.55- National Informatics Centre	11.75	-
	2852.07.202.02- Development of Strategic Electronics Equipment	11.00	-
	5475.00.800.07- National Informatics Centre	-	14.00
2007-08	3451.00.090.55- National Informatics Centre	37.00	-
	2852.07.202.02- Development of Strategic Electronics Equipment/Convergence, Communication. & Strategic Electronics Programme	5.00	-
	2852.07.202.07- Manpower Development for Software Export/Manpower Development (Including Info Security Education, Special Manpower for VLSI Design, RIELIT, Internet Governance)	17.15	-
	2852.07.202.23- Electronics Components and Materials Development Programme/ Components and Material Development Programme	5.00	-
	2852.07.202.70- Information Technology for Masses (Telemedicine, Gender, SC/ST)/IT for Masses(Gender, SC/ST)	10.00	-
	3453.00.800.18- Expenditure Incurred Departmentally	10.00	-

There was nothing on records to show that prior approval of Secretary, Department of Expenditure was obtained and the matter in this regard was reported to Parliament in respect of re-appropriation made under above mentioned sub-heads.

Injudicious re-appropriation of funds to sub-head

9.10 Re-appropriation of funds to the following sub-heads were injudicious as the original provision under the sub-heads was found to be more than adequate. Consequently, final savings under the sub-heads were more than the amount re-appropriated to sub-heads as detailed below:

Table 9.8: Injudicious re-appropriation of funds to sub-head

(Rupees in crore)

Year	Sub-heads	Original (O) Re-appropriation (R)		Actual expenditure	Savings
		O	R		
2006-07	2852.07.202.70- Information Technology for Masses(Inc. Citizens Portals,Gender, SC/ST)	O	14.00	13.84	1.66
		R	1.50		
2007-08	2852.07.202.65- Information Technology Bill/Certification and Network Security/Cyber Security(including CERT- In, IT Act)	O	26.00	19.97	7.58
		R	1.55		

Surrender of unspent provision towards end of year

9.11 Rule 56 (2) of the General Financial Rules, provides that unspent provisions in a grant or appropriation are to be surrendered to the Government as soon as these are foreseen without waiting for the end of the financial year. Unspent provision should also not be held in reserve for any possible future excesses. Test check revealed that contrary to this, the Department every year surrendered unspent provisions towards the end of the financial year. Further, huge amounts were not surrendered under Revenue and Capital Section before close of the financial year during 2005-08 as detailed below:

Table 9.9: Surrender of unspent provision towards end of year

(Rupees in crore)

Year	Unspent provision		Amount surrendered		Amount not surrendered		Date of surrender
	Revenue	Capital	Revenue	Capital	Revenue	Capital	
2005-06	51.57	0.10	49.30	-	2.27	0.10	21 March 2006
2006-07	34.39	4.33	8.05	-	26.34	4.33	23/24 March 2007*
2007-08	238.62	2.14	215.95	-	22.67	2.14	28 March 2008

**Out of Rs. 8.05 crore, Rs. 7.05 crore was surrendered on 23/24 March 2007, Rs. 0.65 crore on 30th November 2006 and 0.35 crore on 31st January 2007.*

Unnecessary supplementary grants

9.12 While obtaining a supplementary grant, the Ministry/Department has to keep in view the resources available or likely to be available during the financial year and exercise due caution while forecasting its additional budgetary requirement of funds. Resort to supplementary demands should only be made in exceptional and urgent cases.

However, during 2006-07, under sub-head 4859.02.200.01 – Land and Buildings, the department obtained supplementary provision of Rs. 3.00 crore

in anticipation of higher expenditure, yet no expenditure was incurred out of supplement grant.

Rush of expenditure during March and last quarter

9.13 In response to Public Accounts Committee's recommendations contained in Para 17.1 of its 58th Report (13th Lok Sabha), Ministry of Finance issued instructions to all Ministries/Departments to restrict their expenditure during the last quarter of the financial year to 33 *per cent* of the budget amount. Further, as per Rule 56(3) of General Financial Rules, rush of disbursement, particularly in the closing months of the financial year, is to be regarded as a breach of financial propriety and should be avoided. It was, however, noticed that the department did not follow the rules and instructions and incurred huge expenditure in March and last quarter of the years 2005-08 as detailed below:

Table 9.10: Rush of expenditure during March and last quarter

(Rupees in crore)

Year	Total provision		Total Expenditure		Expenditure in March		Percentage expenditure in March	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
2005-06	876.80	91.00	825.23	90.90	191.45	25.98	22	29
2006-07	1025.01	105.40	990.62	101.07	199.90	37.33	20	35
2007-08	1457.02	79.00	1218.40	76.86	233.10	9.08	16	11

From the above table, it would be seen that expenditure during the last quarter was up to 37 *per cent* in Revenue Section and up to 59 *per cent* of total provision in Capital Section during the years 2005-08. Further, expenditure was up to 22 *per cent* in Revenue Section and up to 35 *per cent* of total expenditure in Capital Section in March during the years 2005-08, which was contrary to aforesaid PAC's recommendations and Ministry of Finance instructions.

Outstanding utilisation certificates

9.14 As per Rule 212 (1) of General Financial Rules, certificates of actual utilisation of the grants received for the purpose for which it was sanctioned are required to be submitted within twelve months of the closure of the financial year by the Institution/Organisation concerned. The purpose of furnishing the utilisation certificates is to ensure that the grants had been utilised properly for the purpose for which these were sanctioned and where the grants were released with certain conditions, the prescribed conditions had been fulfilled. Where the certificate is not received within the prescribed period, the Ministry/Department will be at liberty to blacklist such Institutions for any future grant, subsidy or other financial support.

Scrutiny of records revealed that Utilisation Certificates for the grants-in-aid of Rs. 828.59 crore released up to 31st March 2007 in 454 cases were not

furnished by the grantee institutions though these were due to be received in the Department by 31st March 2008. Some of these relate to the year 2001-02 and 2002-03 as detailed below:

Table 9.11: Outstanding utilisation certificates

(Rupees in crore)

Year	No. of Utilisation Certificates outstanding	Amount
2001-02	2	0.11
2002-03	57	55.93
2003-04	51	25.03
2004-05	65	136.01
2005-06	128	194.40
2006-07	151	417.11
Total	454	828.59

Deficient internal audit system

9.15 The internal audit wing of Ministry of Communications and Information Technology functions under the administrative control of Controller of Accounts of the Ministry and is responsible for conducting internal audit of units under the Ministry which inter-alia includes Department of Information Technology, subordinate offices and autonomous research institutions etc., It was, however, noticed in audit that DIT did not conduct internal audit of 17 units out of 31 units under its administrative control for the year 2007-08. Internal audit of 14 units was not conducted after 2005-06 and internal audit of two units was not conducted after 2004-05.

Grant No. 57: Department of Higher Education

(Ministry of Human Resource Development)

Budget and expenditure

9.16 The overall position of budget provisions, actual disbursements and unspent balance in the department of Higher Education for the last three years is given below:

Table 9.12: Budget and expenditure

(Rupees in crore)

Year	Total Provision		Actual disbursements		Unspent balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2005-06	5856.57	0.01	5828.41	Nil	28.16	0.01
2006-07	7116.05	0.01	6923.67	Nil	192.38	0.01
2007-08	9208.62	1.00	6256.49	Nil	2952.13	1.00

Audit findings

Persistent unspent provision

9.17 As per Para 3.2.4 of the budget circular for the year 2007-08, while framing the estimates due note was to be taken of the past performance, the stage of formulation/ implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme as scheduled, the constraints on spending by the spending agencies and most importantly the quantum of government assistance lying with the recipients unutilised/ unaccounted for etc. with a view to minimising the scope for funds available for surrender at a later stage. Scrutiny of the Appropriation Accounts revealed that there were persistent unspent provisions under revenue section of the grant during the last three years. Large unspent provisions under the grant reflected deficient budgeting by the Ministry. Schemes affected by large persistent savings (**Appendix-IX-A**) are discussed below.

9.17(i) Scheme for vocationalisation of secondary education

Though the revised scheme was to be launched in the beginning of the XI Plan, starting from 2007-08, it could not be revised and the entire provision made during 2007-08 remained unutilised.

Revision of the scheme was started in 2002. In October 2005, it was decided that the present scheme may be continued for now and the revised scheme may be launched in the beginning of XI Plan. The scheme, however, had remained under revision since then. Therefore, a significant portion of the budget provision made for the scheme remained unutilised during the years 2005-08 as detailed in **Appendix- IX-A**.

9.17(ii) Access and Equity Scheme (Scheme for strengthening of Boarding and Hostel facilities for Girl Students)

During the year 2007-08, the scheme was under revision and the process for preparation of Expenditure Finance Committee (EFC) memo was still under process. Proposal for revision of the scheme was mooted in 2003 and has remained under revision since then. As a result, entire/large portion of the budget provision made for the purpose remained un-utilised persistently during the years 2005-08 as indicated in **Appendix- IX A**.

9.17(iii) Scheme for intellectual property education, research and public outreach

During the year 2007-08, lesser expenditure was incurred on the scheme due to non-settlement of UCs of previous grants and due to a lesser number of proposals received from states. Major portion of the budget provision made for the scheme had remained un-utilised persistently during the years 2005-08 as indicated in **Appendix- IX-A** for the same reasons.

9.17(iv) Un-necessary provision of Rs.5.40 crore without finalising of DPR of IITs

Proposal for strengthening of higher technical education by setting up 20 Indian Institutes of Information and Technology was mooted in May 2006 but was yet to be finalised. However, the budget provisions as detailed in **Appendix- IX-A** were made without finalisation of the Detailed Project Report. As a result, the entire provision of Rs. 5.40 crore made in the budget for the years 2006-07 and 2007-08 remained un-utilised.

9.17(v) Setting up of New Schools of Planning & Architecture

The proposal for setting up of two new Schools of Planning and Architecture (SPAs) was under consideration. The proposal for setting up the new schools was mooted in March 2006 and had remained under revision since then. As a result, the entire provision for the scheme of Rs. 6.00 crore made in the budget for the years 2006-07 and 2007-08 as detailed in **Appendix- IX-A** remained un-utilised.

9.17(vi) Indian Institute of Information and Technology (IIIT) Jabalpur.

During the year 2007-08, a major portion of budget was surrendered due to non-implementation of OSC¹ recommendations. During the year 2006-07 and 2005-06 less amount was released against the provision due to slow pace of work and unspent balance of the previous year.

This reveals that the budget provision made by the Ministry was not based on realistic estimates resulting in huge unspent balance/savings year after year as detailed in **Appendix- IX-A**.

9.17(vii) Polytechnics for persons with disabilities

During the year 2007-08, grant was released to 28 polytechnics out of 50 as only these had submitted their Utilisation Certificates. During 2006-07 and 2005-06 also, less funds were released due to non submission of Utilisation Certificates and availability of unspent balances with polytechnics. The details of budget provisions and expenditure from the year 2005-06 to 2007-08 are detailed in **Appendix-IX-A**. There have been huge savings due to non-release of grant to almost 50 percent of the total polytechnics despite assurances given by the Ministry in the Saving Note in February 2006 for the year 2004-05.

9.17(viii) Sant Longowal Institute of Engineering

During the year 2007-08, less release of funds was largely due to huge unspent balance available and due to non-implementation of OSC recommendations. Similarly, during 2006-07 and 2005-06. Ministry released less funds due to availability of unspent balance with the Institute. This reveals that the budget

¹ Over Sight Committee

provided by the Ministry for the Institute was not based on actual requirements and was on the higher side. The details of budget provisions are given in **Appendix- IX -A**.

9.17(ix) Community Polytechnics

The Scheme remained suspended during the year 2007-08 as it was under revision. As a result, the major portion of the budget was surrendered. During the years 2005-06 to 2007-08, the savings, as detailed in **Appendix- IX A** were stated to be due to non-release/adjustment of unspent balance of previous years' grants with community polytechnics. Status of unspent balance lying with the community polytechnics remained unchanged and rather increased despite of assurance by the Ministry in the Saving Note for the year 2004-05 to take steps to improve pace of expenditure to minimise unspent balance.

Distortion of budget provision

9.18 While the delegations of powers for re-appropriations has been made for augmenting provision within the delegated powers, large scale re-appropriations read with heavy amount of surrender renders the original intent of the Parliamentary approval of the budget significantly distorted. Following table indicates such distortions during the last three years:-

Table 9.13 : Distortion of budget provision

(Rupees in crore)

Year	Revenue Section	Budget provision	Re-appropriations		Surrender	Expenditure	Final Excess (+)	Final Saving (-)	
			No. of items						Aggregate Amount
			From (-)	To (+)					
2005-06	O	5800.49	97	69	20.40	5828.41	0.001	7.77	
	S	56.08							
2006-07	O	6982.27	90	75	181.80	6923.67	0.21	10.79	
	S	133.78							
2007-08	O	9208.50	56	70	2941.17	6256.49	--	10.96	
	S	0.12							

Out of the above re-appropriations, 40, 30, and 23 re-appropriations involving Rs. 455.85 crore, Rs. 187.05 crore and Rs. 304.39 crores during 2007-08, 2006-07, and 2005-06, respectively, had received the approval of Parliament through supplementary grants.

Un-necessary and injudicious re-appropriations

9.19 Re-appropriation of funds was injudicious in 13 cases as listed in **Appendix-IX-B** as the original provision under the heads was more than adequate. Consequently, final savings under the heads were more than the amount re-appropriated to these heads. This is indication of a deficient budgetary control and financial management.

Unrealistic budgeting

9.20 According to Rule 48(2) of the General Financial Rules 2005, Ministries/ departments are required to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors such as the economy instructions issued by the Ministry of Finance. Scrutiny of the Appropriation Accounts revealed that under various heads, the entire or/and large provisions remained unutilised during the year 2007-08 and were re-appropriated to other heads defeating the purpose for which the budget provisions were passed by the Parliament. Despite instructions of June 2002 for adopting a mechanism to monitor expenditure so that budgetary projections and anticipated expenditure at the BE and RE stages were worked out in consonance with the potential to spend, the heads registered large unspent provisions. Similar cases were noted during the previous two years. Details are shown in **Appendix- IX-C**.

Surrender of unspent provision

9.21 Rule 56 (2) of the General Financial Rules 2005 provides that unspent provisions in a grant or appropriation are to be surrendered to the Government as soon as these are foreseen without waiting for the end of the financial year. However, all surrenders were made on the last day of the financial year. The details of amounts surrendered during 2005-08 are given below:

Table 9.14 : Surrender of unspent provision

(Rupees in crore)

Year	Unspent provision		Amount surrendered		Date of surrender
	Revenue	Capital	Revenue	Capital	
2005-06	28.16	0.01	20.40	0.01	31.03.2006
2006-07	192.38	0.01	181.80	0.01	31.03.2007
2007-08	2952.13	1.00	2941.17	1.00	31.03.2008

Further, consequent to the 93rd Amendment to the Constitution Article 15 (5) was inserted and Central Educational Institutions (Reservation in Admission) Act 2006 came into force.

In order to lay down a road map for implementation of the policy of reservation, an Oversight Committee was constituted along with five specialists groups. On the basis of recommendations of the Committee, Rs.3200 crore was allocated during 2007-08. However, the approval for financial estimates for implementing the Report of the Oversight Committee was yet to be obtained.

As a result, the entire allocation of Rs. 3200 crore remained unspent. Out of which, Rs. 2518.02 crore (**Appendix- IX-D**) was surrendered on 31 March 2008 and balance was re-appropriated to other heads.

Rush of expenditure

9.22 As per Rule 56(3) of General Financial Rules 2005, rush of disbursement particularly in the closing months of the financial year is to be regarded as a breach of financial propriety and should be avoided. Further, on the recommendations of the Public Accounts Committee contained in Para 17.1 of its 58th Report (13th Lok Sabha) Ministry of Finance issued instructions to all Ministries/Departments in December 2006 to restrict expenditure during the last quarter of the financial year to 33 *per cent* and during March of the financial year to 15 *per cent* of the budgeted amount. Yet disbursements ranging from 55 *per cent* to 100 *per cent* were made in the last quarter and 26 to 100 percent in March during the years 2005-08 as per details given below:

Table 9.15: Rush of expenditure

(Rupees in crore)

Year	Major head	Disbursement				
		During the year	During last Qtr		During March	
			Amount	Percent	Amount	Percent
2005-06	3601 Grants- in-aid to State Governments	202.90	111.46	55	85.09	42
	3602 Grants in aid to Union Territories Governments	0.73	0.73	100	0.73	100
2006-07	3601 Grants-in- aid to State Governments	170.53	112.22	66	107.48	63
2007-08	2552 North Eastern Areas	22.50			7.02	31
	3601 Grants- in- aid to State Governments	54.16	37.78	70	14.27	26

Non-reconciliation of expenditure

9.23 As per Rule 52(5) of GFR 2005, the head of the department and the accounts office shall be jointly responsible for the monthly reconciliation of the figures given in the accounts maintained by head of department with those appearing in the pay and accounts office books. The Department had, however, not carried out reconciliation of plan expenditure with the pay and accounts office books. As such, correction of figures of plan expenditure could not be verified.

Deficient cash management: non-compliance to MEP Instructions

9.24 Ministry of Finance issued instructions in December, 2006 regarding cash management in Central Government, which inter alia provide that:

1. In respect of each Demand for Grant, Monthly Expenditure Plan (separately for Plan and Non – Plan Expenditure) (MEP) would be worked out and included as an annex to the Detailed Demand for Grant in respect of the said Demand for Grant.
2. MEP would form the basis of Quarterly Expenditure Allocation (QEA). The Department/Ministries concerned may not issue cheques beyond the Quarterly Expenditure Allocation (which would be equal to

the sum of provisions under Monthly Expenditure Plan), without prior consent of Ministry of Finance (Cash Management Cell, Budget Division).

3. Savings, if any, incurred under the Quarterly Expenditure Allocations (QEA) would not be available for automatic carry forward to the next quarter. The Department/ Ministry may, however, approach Ministry of Finance for revalidation of such savings through modification in the Monthly Expenditure Plan (MEP) and thereby Quarterly Expenditure Allocation.
4. QEA plan prepared on the basis on MEP and the actual expenditure incurred under each quarter in respect of grant No.57 Department of Higher Education for the year 2007-08 are given below :

Table 9.16: Deficient cash management: non-compliance to MEP Instructions

Quarter	Plan (QEA)	Expenditure	Savings
First (ending June 2007)	1783.94	1247.44	536.5
Second (ending September 2007)	2302.37	1433.18	869.19
Third (ending December 2007)	2302.37	2031.11	271.26
Fourth (ending March 2008)	2820.82	1544.76	1276.06

(Rupees in crore)

It could be seen from the above table that there was less expenditure as compared to QEA Plan under all the quarters. At the end of second and third quarter Ministry did not visualise the savings and surrender with reference to MEP and intimate the savings of second and third quarter to Ministry of Finance for them to utilise this resource for other competing demands. However, as the total saving was more than second and third quarter savings it has been subsumed in their deficient financial control and management. Internal Audit with reference to the MEP was not conducted during 2007-08.

Utilisation certificates

9.25 Certificates of utilisation of grants were required to be furnished by the Ministries/Departments concerned to the Controllers of Accounts in respect of grants released to statutory bodies, non-government organisations etc. to ensure that the grants had been properly utilised for the purpose for which these were sanctioned. There were 2608 outstanding utilisation certificates involving amount of Rs. 1121.93 lakh in respect of grants released by the Department of Higher Education, Ministry of Human Resource Development up to 2006-07 due by March 2008. The year wise details are given in **Appendix- IX-E**.

Follow up on Audit Reports – Summarised position

9.26 The PAC² recommended in 1982 that the Ministries/Departments should furnish remedial/corrective ATNs³ on all paragraphs contained in these Reports.

PAC, in their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22 April 1997, desired that submission of pending ATNs pertaining to the Audit Reports for the year ended March 1996 onwards be submitted to them duly vetted by Audit within four months from the laying of the Reports in Parliament. Government issued instructions on the recommendations of the PAC.

Review of outstanding ATNs on paragraphs included in the Reports of the Comptroller and Auditor General of India for the years ending March 1999 to March 2007 disclosed that the Ministry had not submitted remedial ATNs on 22 paragraphs, revised note on 14 paragraphs and Final ATN on five paragraphs out of total 43 paragraphs. However, one ATN and one Revised Note are under process. Year wise details are shown in **Appendix- IX-F**.

Delay in furnishing Explanatory Notes on Appropriation Accounts to Public Account Committee.

9.27 As per Government of India, Ministry of Finance 'Department of Expenditure' instructions of May 2007, issued on the basis of 45th report of the Public Account Committee, Explanatory Notes were be required to be finalised by 30th September of the corresponding year so that the same could be laid before the Parliament with the Appropriation Accounts.

It was, however, observed from the Appropriation Accounts of Grant for Higher education that there were savings of more than Rs. 100 crore during 2006-07 & 2007-08 for which the Explanatory Note were to be finalised by 30th September of the corresponding year so that these could be laid in the Parliament with Appropriation Accounts. Scrutiny of relevant records in the Ministry revealed that Explanatory Notes for 2006-07 were sent to audit on 17.10.2007, which were sent back to Department after vetting by audit on 10.04.2008, but the same had not been sent to Ministry of Finance till 30.09.08 i.e. even one year after the due date. Further, Explanatory Notes for 2007-08 were to be submitted to Ministry of Finance by 30.09.2008, but the same were yet to be finalised and these were not even submitted to audit by the above date. Late/non-submission of Explanatory Notes in time during these years violates the assurance given by the Ministry of Finance and undermines the authority of Public Accounts Committee.

² Public Accounts Committee

³ Action Taken Notes

Internal audit

9.28 The Internal Audit Wing of the Ministry functions under the administrative control of the Chief Controller of Accounts of the Ministry of Human Resource Development and is responsible for conducting internal audit of the units under the Ministry of Human Resource Development, Ministry of Culture, Ministry of Youth affairs and Sports, Ministry of Woman and Child Development, Ministry of Social Justice and Empowerment, Ministry of Minority affairs, Ministry of Tribal affairs and attached subordinate offices/Autonomous Bodies under their control.

Sanctioned strength of the internal audit wing is one Sr. Accounts Officer and three Assistant Accounts Officers. The details of targets fixed and the achievements made during the years 2005-08 are indicated below:

Table 9.17: Shortfall in internal audit

Year	Total units#	Audit due/ planned	Units actually audited	Shortfall
2005-06	NA	166	50+2*	114
2006-07	175	100	52+3*	45
2007-08	178	101	61+1*	39

#do not include autonomous bodies

*special audit

Scrutiny of relevant records of internal audit wing revealed that the internal audit system prevailing in the Ministry is deficient as

- a) The sanctioned strength of the internal audit wing is inadequate for 178 auditable units of DDOs of seven ministries other than autonomous bodies.
- b) List of total units prepared by internal audit comprise only cheque drawing and non-cheque drawing DDOs, completely ignoring the audit of autonomous bodies.
- c) Planning for internal audit has to be done on the basis of risk analysis and governance issues. However all the units due for audit were planned without keeping in view a risk analysis. Out of total 178 units, 135 units were situated out side Delhi and 43 units in Delhi. Internal audit wing had conducted audit of an average of 50 outstation units and 10 units in Delhi during 2005-06 to 2007-08. Out of total 43 units in Delhi, 20 units were not audited even once and 8 outstation units with lower budget materiality were audited twice during the last three years. Annual review report of internal audit for the year 2007-08 revealed that there were 48 important objections relating to 50 outstation units and 27 objections relating to 10 Delhi units. Thus, weightage of materiality of outstation units vis-à-vis Delhi units, in particular divisions of the Ministry where large expenditure took place, was not evident in selection of units for audit.

- d) Internal audit manual and auditing standards laying down internal auditing guidelines had not been prepared.
- e) Even in the selected units the shortfall of the units actually audited ranges from 39 to 69 percent. Reasons for shortfall had been attributed to shortage of staff. There were 232 paras outstanding as on 31 March 2008 pertaining to the Ministry of Human Resources Development. But the Ministry had not taken effective remedial measures to settle these outstanding paras.
- f) Internal Audit Report (IAR) on each assignment should be submitted to the Chief Accounting Authority for approval. The IARs were not submitted to the Secretary. However, a consolidated report of all objections detected during the year was submitted to the Secretary.
- g) The audit plan and progress report of units covered had not been submitted to Chief Accounting Authority (Secretary) for review.
- h) There was no system of review by the Chief Accounting Authorities of the status of audit conducted on regular basis.

Grant No. 103-Ministry of Women and Child Development

Introduction

9.29 The Ministry of Women and Child Development is the nodal Ministry for all matters pertaining to development, protection and participation of women and children of the country.

A general review of the actual appropriations against the provisions and the budgetary control in the Ministry was carried out against the relevant laws, rules and instructions.

Budget and expenditure

9.30 The total budget provisions, actual disbursements and underspend under the grant for the last three years was as under:

Table 9.18: Budget and expenditure

(Rupees in crore)

Year	Budget provision		Actual disbursement		Unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2005-06	3931.40	-	3929.37	-	2.03	-
2006-07	4898.48	-	4770.40	-	128.08	-
2007-08	5853.02	-	5595.57	-	257.45	-

Audit findings

Excess expenditure over available provision under a sub-head/primary unit: Deficient internal control

9.31 Provisions in Appendix-14 to Rule 58 and 63 of the General Financial Rules 2005, require the Pay and Accounts Office to ensure that no payment is made in excess of the budget allotment under any sub-head or primary unit of appropriation. In case where the existing provision is not sufficient to cover the payment, the Pay and Accounts Office (PAO) can make payment in excess of the budget allotment under any sub-head or primary unit only on receipt of an assurance in writing from the head of the department controlling the grant that necessary funds to accommodate the disbursement would be provided by issue of re-appropriation orders etc.

Test check of the Head-wise Appropriation Accounts for 2007-08 disclosed that the PAO made payments in excess of budget provisions without obtaining a written assurance from the controlling officer on additional provision through re-appropriation. Since the Ministry did not issue any re-appropriation orders during the year to cover the final excess expenditure over the available provisions, the expenditure under these heads was in excess of the budget provision. The details of incurring the excess expenditure are given below:

Table 9.19: Excess expenditure over available provision

(Rupees in crore)

Year.	Sub-head	Provisions	Available provision	Actual expenditure	Excess
2007-08	3601.04.358.05 Integrated Child Development Services	O 4588.20 R 576.17	5164.37	5166.13	1.76
	3601.04.366.02 Prevention and Control of Juvenile Maladjustment	O 16.60 R 0.69	17.29	21.27	3.98

The PAO stated that it had made payments within BE and excess in individual heads was due to receipt of more claims than anticipated from different sources at the fag end of the year. Those claims were required to be admitted for payment because those were committed liability and could not be deferred to next financial year. It further stated that considering the fact that proposal for surrender and re-appropriation beyond permissible limit had already been sent to Ministry of Finance and those claims were admitted for payment as over all savings were anticipated within grant. The reply of the PAO is incorrect, since the payments were made beyond the budget provision. Secondly, the reply is suggestive of a disregard of compliance of the rules by the PAO.

Deviation from budget approved by Parliament

9.32 Scrutiny of appropriation accounts of the Ministry and re-appropriations of funds made during the years 2005-08 disclosed that aggregate re-appropriation of funds which constituted 12 to 21 *per cent* of the approved budget provision ranged from Rs. 626.46 crore to Rs. 834.67 crore during these years. While providing re-appropriations from/to the heads of accounts were within the prescribed limits, the overall effect was a deflection of about 15 *per cent* from the total budget approved by the Parliament, which calls into question the accuracy of the budgetary assumptions.

Table 9.20: Deviation from budget approved by Parliament

(Rupees in crore)

Major Head	2007-08 (20 Re-appropriation orders issued)		2006-07 (16 Re-appropriation orders issued)		2005-06 (62 Re-appropriation orders issued)	
	From	To	From	To	From	To
2235-Social Security and Welfare	143.93 (NP) 3.63	21.70 (NP) 3.28	4.71	20.24	41.12	15.06
2236-Nutrition	Nil	1.91	0.15	1.17	0.14	0.27
2251-Secretariat Social Services	Nil	Nil (NP) 0.35	0.72	0.41	0.52	0.36
2552-North Eastern Areas & Sikkim	343.28	Nil	410.46	Nil	387.53	Nil
3601-Grants-in-aid to State	196.60	695.13	201.67	604.65	404.42	813.58
3602-Grants-in-aid to UTs	34.93	Nil	8.76	Nil	0.93	5.39
Total	718.74 (NP) 3.63	718.74 (NP) 3.63	626.46	626.46	834.67	834.67

Large unspent provisions

9.33 As per the instructions on Expenditure Management issued by the Ministry of Finance in July 2006, while formulating budget proposals, the Ministries/Departments should lay greater emphasis on explicit recognition of revenue constraints and should make only a realistic projection of budgetary provisions required for various projects/schemes. Examination of Ministry's records disclosed that there were savings ranging between 25 and 95 *per cent* under various sub-heads during 2005-08 (**Appendix- IX-G**).

Large unspent provisions affected the objective for which the budget provisions were passed by the Parliament. Had the Ministry correctly assessed the expenditure in these sub heads while formulating budget proposals, large unspent provisions could have been avoided.

Non-utilisation of entire funds

9.34 Appropriation Accounts for the year 2005-08 disclosed that the entire provisions under the sub-heads as indicated in (**Appendix- IX -H**) remained unutilised. The Ministry attributed these savings to non-approval of the schemes. Observations on three schemes in which entire provisions of Rs. 10 crore or more remained unutilised are discussed below:

In the cases of ‘**Integrated Child Protection Scheme (ICPS)**’ and ‘**Priyadarshini scheme**’, the entire provisions of Rs. 95.00 crore and Rs. 10.00 crore, respectively remained unutilised during 2007-08, as the schemes were not approved in time to spend the provision. The Ministry stated that efforts were being made for completion of preparatory exercise in consultation with Planning Commission and Department of Economic Affairs for obtaining approval. The entire provision under ‘**Conditional Cash Transfer for Girl Child with Insurance Cover scheme**’ of Rs. 15.00 crore remained unutilised during 2007-08 as the scheme was launched only towards the end of the financial year on 3rd March 2008.

Surrender of unspent provision

9.35 As per provisions of Rule 56(2) of the General Financial Rules 2005 and the instructions issued by the Ministry of Finance from time to time, the unspent amount should be surrendered immediately as soon as these are foreseen, without waiting till the end of the year. The Ministry surrendered unspent provisions on the last day of the financial years 2006-08. The details of amounts surrendered are as under:

Table 9.21: Surrender of unspent provision

(Rupees in crore)

Year	Total Provision	Actual Disbursement	Unspent Provision	Amount surrendered	Date of surrender
2006-07	4898.48	4770.40	128.08	124.15	31.03.2007
2007-08	5853.02	5595.57	257.45	269.62	31.03.2008

Since the entire unspent provisions were surrendered on the last day of the financial year, it displays inefficient system for monitoring of the expenditure in as much as the savings were not foreseen in time.

Explanatory notes on savings to PAC

9.36 As per para 3.2.4 of the Budget circular 2007-08 and general instructions issued by the Ministry of Finance from time to time, savings in a grant amounting to Rs. 100 crore and above have to be explained to the PAC. Unspent provision in a grant indicates either deficient budgeting or shortfall in performance or both.

Examination of explanatory notes on savings for the years 2006-07 and 2007-08 disclosed that total surrender of Rs. 269.62 crore during 2007-08 included

22 sub-heads from which more than Rupees one crore each aggregating to Rs. 216.89 crore were surrendered. During 2006-07, from the total surrendered amount of Rs. 128.08 crore, 8 sub-heads had registered savings of more than Rs. 1.00 crore each aggregating to Rs. 28.29 crore, which were eventually surrendered on the last day of the financial year.

The Ministry stated through their explanatory note for the year 2006-07 that efforts would be made to prepare the budget estimates on a more realistic basis. The assurance was, however, not maintained, since the savings were much more in 2007-08.

Non-reconciliation of expenditure

9.37 As per Rule 52(5) of the General Financial Rules, 2005, the Head of the Department and the Accounts Officer shall be jointly responsible for the monthly reconciliation of the figures given in the accounts maintained by the Head of the Department with those appearing in the Accounts Officer's books.

Examination of records disclosed a discrepancy in the figures of Appropriation Accounts of 2007-08. The Ministry reported figure of Rs. 269.62 crore instead of Rs. 258.49 crore as final savings under the Revenue section to the Ministry of Finance, which resulted in excess surrender of savings by the Ministry. There exists no system of monthly reconciliation of the figures given in the accounts maintained by the Head of the Department with those appearing in the books of Pay and Accounts Office. As these figures were not reconciled by the budget section of the Ministry with the Pay and Account Office, it resulted in difference in two sets of figures and excess surrender of savings.

On being pointed out by Audit, the Ministry stated that due to shortage of staff as well as rush of work towards the fag end of the financial year, proper reconciliation could not be done.

Persistent unspent provision

9.38 As per Para 3.2.4 of the Budget circular 2007-08, the Ministry should keep several factors in mind while framing the estimates with a view to minimising the scope for available surrenders at a later stage. These are past performance of schemes, the stage of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme as scheduled, the constraints on spending by the spending agencies and most importantly the quantum of government assistance lying with the recipients unutilised/unaccounted for etc.,.

Scrutiny of the Appropriation Accounts disclosed that under various sub-heads (**Appendix- IX-I**), large provisions remained unutilised persistently during the period 2005-08 and were re-appropriated to other heads defeating the purpose for which the budget provisions were passed by the Parliament. A test check of records pertaining to schemes affected by persistent savings during 2005-08

like **Integrated Child Development services (ICDS), Swayamsidha and Working Women Hostel** disclosed that inspite of persistent unspent provisions in the previous years under these schemes, the Ministry had made no efforts to make the budget estimate more realistic to avoid large savings in the subsequent years which resulted in unrealistic budgeting, deficient financial management and shortfall in performance of the schemes.

The Ministry attributed the reasons of persistent unspent provisions to non-receipt of complete proposals from the concerned organisations/states and non-receipt of demands/less demand of funds from States/UTs. However, these reasons were not found recorded in the concerned files of the schemes.

Unnecessary supplementary grants

9.39 While obtaining a supplementary grant, the Ministry has to keep in view the resources available or likely to be available during the year and exercise due caution while forecasting its additional budgetary requirement of funds. Resort to supplementary demands should only be made in exceptional and urgent cases.

In the following cases, though supplementary provisions were obtained the final expenditure was less than even the original provision:

Table 9.22: Unnecessary supplementary grants

(Rupees in Lakh)

Year	Sub-Head	Provision	Actual disbursement	Unspent provision
2006-07	2235.02.103.42 Central Social Welfare Board	O 3545.00	3485.00	60.40
		S 0.40		
2007-08	2235.02.103.35 National Commission for Women	O 695.00	641.84	53.31
		S 0.15		
	2235.02.103.42 Central Social Welfare Board	O 3532.00	3118.12	414.13
		S 0.25		

Re-appropriation not reported to Parliament

9.40 As per Government of India's decision (6) below Rule 10 of Delegation of Financial Powers Rules (DFPR) and the instructions on the Expenditure Management issued by the Ministry of Finance, any re-appropriation order issued during the year, which had the effect of increasing the budget provision by more than 25 per cent or rupees 5 crore, whichever was more, under a sub-head, should be reported to Parliament along with the last batch of Supplementary Demands. In exceptional cases, any order of re-appropriation issued by the Ministries/Departments after presentation of the last batch of supplementary demands exceeding the above limit, requires prior approval of the Secretary/Additional Secretary, Department of Expenditure, Ministry of Finance.

Scrutiny of the records disclosed that the Ministry had not reported the re-appropriation of Rs. 122.63 crore against the original provision of Rs. 1.25 crore made under 'sub-head 3601.04.358.01-World Bank Assisted ICDS programmes-general component' with the last batch of supplementary demand for grants for 2006-07 to the Parliament.

The Ministry stated that approval of the Secretary (Expenditure) had been obtained but the formality of reporting the case to the Parliament was inadvertently missed out.

Outstanding utilisation certificates

9.41 As per Rule 212(1) of the General Financial Rules 2005, the certificates of actual utilisation of the grants received for the purpose for which they were sanctioned are required to be submitted within 12 months of the closure of the financial year by the institution or organisation concerned. Where the certificate is not received within the prescribed period, the Ministry/State Government will be at liberty to blacklist such institution or organisation from any future grant, subsidy or other financial support.

Test check of records maintained by the Ministry pertaining to utilisation certificates (UCs) for the grants released up to 2006-07 by the Ministry disclosed that utilisation certificates in 5605 cases involving Rs. 304.72 crore were outstanding as of September 2008. The division wise details of outstanding utilisation certificates (**Appendix-IX-J**) disclosed that three divisions namely Women Development, Creche and STEP accounted for 2770, 1078 and 619 UCs involving Rs. 69.25 crore, Rs. 12.01 crore and Rs. 97.13 crore, respectively.

The Ministry stated in August 2008 through their ATN on audit paragraph of Report No. 3 of 2007-'Utilisation Certificates' that most of the cases of outstanding UCs related to grants that pertained to very old period and covered schemes that had since been closed leading to delay in settling those old outstanding cases. The Ministry further stated that in order to reduce the number of outstanding UCs the concerned Bureau Heads had been given the list with the request to issue/reconcile the outstanding UCs with PAO. Periodical review meetings were also taken by Secretary (WCD) to review the position of pending UCs.

Deficient internal audit system

9.42 The internal audit of the Ministry is under the control of the Chief Controller of Accounts (CCA), Ministry of Human Resource Development, who is also in charge of Accounts and Pay and Accounts functions. Thus, the internal audit function is not independent. The internal audit was conducted by only four officials of the CCA, who also audit six other ministries. Audit of internal audit system of the Ministry disclosed that the internal audit wing's working was seriously deficient and disorganised.

The Ministry had 31 auditable units viz., 15 divisions in the Ministry, six autonomous bodies, one attached office (Food & Nutrition Board, Delhi), four Pay & Accounts offices, one DDO (Cash) and four Deputy Technical Advisors (DTA). However, the CCA has identified only nine units against the existing 31 and conducted audit of only four units in 2005-06, one unit in 2006-07 and six units in 2007-08, most of which were outstation units. The expenditure of these audited units were too meager in comparison to large expenditure incurred by the divisions of the Ministry and their autonomous bodies involving high risk/materiality. Yet these units have not been mapped for audit by the internal audit wing of the Ministry as detailed below:

Table 9.23: Details of audit conducted:

(Rupees in lakh)

Year	Name of Division/Unit audited	Expenditure reported to be audited		
		Plan	Non-plan	Total
2005-06	PAO, WCD, Kolkata	NA	NA	NA
	PAO, WCD, Chennai	--	11.47	11.47
	DTA*, Chennai`	7.17	130.80	137.97
	DTA, Kolkata	NA	NA	NA
2006-07	DTA, Chennai	4.55	133.86	138.41
2007-08	DTA, Delhi	54.71	138.36	193.07
	DDO (cash) M/o WCD, Delhi	4.70	0.06	4.765
	DTA, Kolkata	NA	NA	NA
	DTA, Chennai	16.32	159.70	176.02
	DTA, Mumbai	1.37	24.17	25.54
	PAO, WCD, Mumbai	--	6.47	6.47

Table 9.24: Expenditure by the Autonomous Bodies/Major Divisions of the Ministry

(Rupees in crore)

Sl. No.	Autonomous Bodies/Major Divisions	Actual expenditure as per Appropriation Accounts 2006-07	Actual expenditure as per Appropriation Accounts 2007-08
1	National Institute of Public Cooperation & Child Development (NIPCCD)	11.43	15.00
2	Central Adoption Resource Agency (CARA)	1.38	2.02
3	National Commission for Protection of Child Rights (NCPCR)	1.50	5.40
4	National Commission for Women (NCW)	6.45	6.41
5	Central Social Welfare Board (CSWB)	34.85	31.18
6	Rashtriya Mahila Kosh (RMK)	10.00	12.00
7	ICDS	4249.96	5200.75
8	Swayamsidha	19.87	19.58
9	Crèche	99.35	100.00
10	STEP	15.98	17.03

The internal audit wing does not prepare the annual audit plan with reference to all auditable units, their expenditure, materiality and risk analysis. There was no evidence of approval of the annual audit plan and discussion on the internal audit reports by the Chief Accounting Authority. As of June 2008, 85 paras of internal audit reports were outstanding.

The internal audit wing of the Ministry stated that the coverage of less units of the Ministry was due to shortage of staff. The reply, however, does not address the fundamental issues of audit of units with low materiality rather than utilising the limited resource on high materiality units.

Delay in furnishing of ATNs on paras of CAG reports

9.43 The Public Accounts Committee (PAC) recommended in their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22nd April 1997 that submission of ATNs pertaining to the audit reports for the year ended March 1996 onwards be completed within four months from the laying of the reports in Parliament.

Review of outstanding ATNs to the PAC on paragraphs included in the reports of the C&AG disclosed that the ATNs on the following audit paras were yet to be submitted as of October 2008:

Table 9.25: Delay in furnishing of ATNs

Sl. No.	Reports No.	Para No.	Subject	Date of laying of Report in Parliament	ATN due on	ATN received on
1	3 of 2000	3	Integrated Child Development Services Scheme	18.12.2000	18.4.2001	ATN not finalised
2	4 of 2003	2.3	Central social Welfare Board	19.5.2003	19.9.2003	ATN not finalised
3	2 of 2004	6.1	Unfruitful expenditure	13.7.2004	13.11.2004	ATN awaited
4	3 of 2006	1.2 (29)	Accounts of Central Autonomous Bodies	21.3.2006	21.7.2006	ATN awaited
5		1.1.2	Accounts of Autonomous Bodies	21.3.2006	21.7.2006	ATN awaited
6	1 of 2007	6.10 (98-99)	Disbursement	14.5.2007	14.9.2007	ATN awaited
7		7.13	Unnecessary Supplementary grants	14.5.2007	14.9.2007	ATN not finalised
8	3 of 2007	1.1.2	Annual Accounts of Autonomous Bodies	14.5.2007	14.9.2007	ATN awaited
9		1.2	Accounts of Central Autonomous Bodies	14.5.2007	14.9.2007	ATN awaited
10		1.3	Utilisation Certificates	14.5.2007	14.9.2007	ATN not finalised

Though the above audit reports were laid on the table of the Parliament between December 2000 and May 2007 and the prescribed time limit of four

months had elapsed in each case, the Ministry was yet to submit ATNs/revised ATNs on 10 paragraphs as of October 2008.

The documents in the Ministry did not provide evidence in support of review of submission of the ATNs to the PAC by the Chief Accounting Authority. Individual ATNs to the PAC are approved finally at the level of Additional Secretary.