

APPENDICES

Appendix-I
(Referred to in paragraph no. 1.5)

Gross expenditure incurred by these Ministries/Departments during 2016-17 to 2018-19

(₹ in crore)

Sl. No.	Name of Ministry	2016-17	2017-18	2018-19
1.	Agriculture	48,997.61	55,971.04	58,107.41
2.	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy	1,292.60	2,034.72	2,049.44
3.	Consumer Affairs, Food and Public Distribution	1,47,333.84	1,60,517.15	1,21,334.53
4.	Culture	2,302.55	2,530.51	2,602.19
5.	Development of North Eastern Region	2,543.61	2,568.36	1,988.00
6.	Department of Atomic Energy	18,238.40	20,067.60	23,303.40
7.	Department of Bio-Technology	1,895.50	2,231.40	2,379.10
8.	Department of Science & Technology	4,325.60	4,635.20	5,047.84
9.	Department of Scientific & Industrial Research	4,051.70	4,618.80	4,568.78
10.	Department of Space	8,040.00	9,130.60	11,192.66
11.	Drinking Water and Sanitation	26,475.66	27,338.77	23,802.80
12.	Earth Sciences	1,464.20	1,553.30	1,747.33
13.	Environment, Forest and Climate Change	3,360.30	4,277.70	2,623.87
14.	External Affairs	12772.62	13,749.73	15,527.69
15.	Finance (Department of Expenditure)	285.00	224.47	288.61
16.	Food Processing Industries	716.97	685.83	719.16
17.	Health and Family Welfare	40,407.08	84,704.43	81,859.17
18.	Home Affairs (including UTs without Legislatures)	81,310.12	1,03,666.29	1,15,188.16
19.	Human Resource Development	91,673.04	1,12,615.16	1,17,031.90
20.	Information and Broadcasting	3,978.30	3,487.62	4,003.28
21.	Labour and Employment	5,313.31	6,528.57	9,291.23
22.	Law and Justice	3,851.01	4,567.13	6,242.84
23.	Minority Affairs	3,049.15	4,139.31	3,853.02
24.	New and Renewable Energy	7,754.10	7,456.20	4,477.80
25.	Panchayati Raj	673.98	700.29	686.18
26.	Parliamentary Affairs	17.09	17.11	16.39

Sl. No.	Name of Ministry	2016-17	2017-18	2018-19
27.	Personnel, Public Grievances and Pensions	1,279.12	1,563.59	1,460.26
28.	Planning	225.69	258.95	458.93
29.	The President, Lok Sabha, Rajya Sabha, Union Public Service Commission, the Secretariat of the Vice President and Election Commission	1,368.20	1,250.34	1,670.63
30.	Rural Development	1,57,952.27	1,80,407.77	1,86,701.98
31.	Skill Development and Entrepreneurship	1,553.09	2,198.01	2,619.01
32.	Social Justice and Empowerment	7,305.78	7,682.83	11,088.32
33.	Statistics and Programme Implementation	4,270.84	4,302.07	4,897.11
34.	Tribal Affairs	4,822.29	5,317.79	5,994.58
35.	Water Resources, River Development and Ganga Rejuvenation	6,427.30	6,054.90	7,457.92
36.	Women and Child Development	17,097.61	20,520.45	23,034.34
37.	Youth Affairs and Sports	1,576.20	1,722.71	1,847.89
Total		7,38,280.02	8,71,296.68	8,67,163.77

Source: Union Government-Appropriation Accounts (Civil) 2016-17, 2017-18 and 2018-19

Appendix-II

(Referred to in paragraph no. 1.7)

Grants Released to Central Autonomous Bodies during 2018-19 (Under sections 14, 19(2) and 20(1) of the Comptroller & Auditor General's Act, 1971.)

(₹ in crore)

Sl. No.	Central Autonomous Body	Grants released during 2018-19
	AGRICULTURE	
1.	Indian Council of Agricultural Research, New Delhi	7,564.82
2.	National Cooperative Development Corporation, New Delhi	203.36
3.	Protection of Plant Varieties and Farmers' Rights Authority, New Delhi	17.03
	ATOMIC ENERGY	
4.	Tata Institute of Fundamental Research, Mumbai	362.98
5.	Tata Memorial Centre, Mumbai	687.62
6.	Atomic Energy Education Society, Mumbai	95.00
7.	Institute for Plasma Research, Gandhinagar	645.65
8.	Homi Bhabha National Institute, Mumbai	2.08
9.	Harish Chandra Research Institute, Allahabad	27.09
10.	Institute of Mathematical Sciences, Chennai	52.14
11.	Institute of Physics, Bhubaneswar	33.60
12.	Saha Institute of Nuclear Physics, Kolkata	113.79
13.	National Institute of Science, Education and Research, Bhubaneswar	88.50
14.	Chennai Mathematical Institute	12.00
	AYUSH	
15.	Central Council of Research in Yoga and Naturopathy, New Delhi	30.49
16.	Central Council of Homeopathy, New Delhi	3.69
17.	Central Council of Indian Medicine, New Delhi	4.85
18.	Rashtriya Ayurvedic Vidyapeeth, New Delhi	9.48
19.	Central Council for Research in Homeopathy, New Delhi	109.13
20.	Central Council for Research in Unani Medicine, New Delhi	130.50
21.	Central Council of Research in Ayurvedic Sciences, New Delhi	276.40
22.	Morarji Desai national Institute of Yoga, New Delhi	16.34
23.	All India Institute of Ayurveda, New Delhi	47.27

Sl. No.	Central Autonomous Body	Grants released during 2018-19
	BIO-TECHNOLOGY	
24.	National Institute of Immunology, New Delhi	73.50
25.	National Centre for Cell Science, Pune	61.50
26.	Centre for DNA Finger Printing & Diagnostics, Hyderabad	43.00
27.	National Brain Research Centre, Gurgaon	45.00
28.	National Institute for Plant Genome Research, New Delhi	38.00
29.	Institute of Bio resources & Sustainable Development, Imphal	27.40
30.	Institute of Life Sciences, Bhubaneswar	53.60
31.	Translational Health Science & Technology, Faridabad	41.90
32.	Rajiv Gandhi Centre for Biotechnology, Thiruvananthapuram	85.20
33.	National Institute of Biomedical Genomics, Kalyani	26.50
34.	Regional Centre for Biotechnology, Faridabad	33.90
35.	National Agri-Food Biotechnology Institute, Mohali	31.40
36.	Institute for Stem Cell Research and Regenerative Medicine, Bengaluru	82.00
37.	National Institute of Animal Biotechnology, Hyderabad	53.50
38.	Centre of Innovation and Applied Bioprocessing, Mohali	12.50
39.	International Centre for Genetic Engineering and Biotechnology, New Delhi	38.60
	CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	
40.	Warehousing Development and Regulatory Authority, New Delhi	7.61
41.	Bureau of Indian Standards, New Delhi	2.00
	CULTURE	
42.	National Culture Fund, New Delhi	19.50
43.	Nehru Memorial Museum and Library, New Delhi	18.49
44.	Sahitya Akademi, New Delhi	37.72
45.	National School of Drama, New Delhi	63.03
46.	International Buddhist Confederation, New Delhi	4.45
47.	Gandhi Smriti and Darshan Samiti, New Delhi	14.95
48.	Tibet House, New Delhi	1.50
49.	Centre for Cultural Resources and Training, New Delhi	25.07
50.	Delhi Public Library, New Delhi	39.44
51.	Indira Gandhi National Centre for the Arts, New Delhi	66.91
52.	Sangeet Natak Akademi, New Delhi	68.55

Sl. No.	Central Autonomous Body	Grants released during 2018-19
53.	National Museum Institute, New Delhi	28.39
	EARTH SCIENCES	
54.	National Centre for Antarctic and Ocean Research, Goa	239.44
55.	Indian Institute of Tropical Meteorology, Pune	239.18
56.	Indian National Centre for Ocean Information Services, Hyderabad	113.47
57.	Centre for Earth Sciences Studies, Thiruvananthapuram	44.11
58.	National Institute of Ocean Technology, Chennai	294.24
	EMPOWERMENT OF PERSONS WITH PHYSICAL DISABILITY	
59.	Indian Sign Language Research And Training Centre	4.85
	ENVIRONMENT, FOREST AND CLIMATE CHANGE	
60.	National Biodiversity Authority, Chennai	19.00
61.	Central Zoo Authority	12.00
62.	National Tiger Conservation Authority	9.86
63.	Wildlife Institute of India	33.00
	EXTERNAL AFFAIRS	
64.	Indian Council for Cultural Relations, New Delhi	235.00
65.	Indian Council for World Affairs, New Delhi	11.87
66.	South Asian University, New Delhi	306.29
	HEALTH AND FAMILY WELFARE	
67.	Indian Nursing Council, New Delhi	0.79
68.	Dental Council of India, New Delhi	0.30
69.	Pharmacy Council of India, New Delhi	0.20
70.	Medical Council of India, New Delhi	1.00
71.	AIIMS, New Delhi	3,234.74
72.	Rashtriya Arogya Nidhi, New Delhi	Final SAR not issued
73.	Indian Council of Medical Research, New Delhi	1,447.85
74.	National Institute of Health & Family Welfare, New Delhi	64.85
75.	Food Safety & Standards Authority of India, New Delhi	257.05
	HOME AFFAIRS	
76.	National Human Rights Commission, New Delhi	45.92
77.	Land Ports Authority of India, New Delhi	163.96
	HUMAN RESOURCE DEVELOPMENT	
78.	All India Council for Technical Education (Council), New Delhi	706.54
79.	Central Tibetan School Administration, New Delhi	66.00
80.	Indian Council for Historical Research, New Delhi	18.75

Sl. No.	Central Autonomous Body	Grants released during 2018-19
81.	Indian Council of Philosophical Research, New Delhi	16.01
82.	Indian Council of Social Science Research, New Delhi	124.58
83.	Indira Gandhi National Open University, New Delhi	82.09
84.	Indian Institute of Technology, New Delhi	631.29
85.	Jamia Millia Islamia, New Delhi	365.95
86.	Jawaharlal Nehru University, New Delhi	376.46
87.	Kendriya Vidyalaya Sangathan, New Delhi	5,006.75
88.	National Bal Bhawan, New Delhi	18.75
89.	National Book Trust, New Delhi	51.30
90.	National Council of Educational Research and Training, New Delhi	283.54
91.	National Commission for Minority Educational Institutions, New Delhi	3.75
92.	National Council for Promotion of Sindhi Language, New Delhi	4.23
93.	National Council for Promotion of Urdu Language, New Delhi	70.40
94.	National Institute of Educational Planning and Administration, New Delhi	31.84
95.	National Institute of Technology, New Delhi	61.70
96.	Rastriya Sanskrit Sansthan, New Delhi	214.38
97.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi	55.14
98.	School of Planning and Architecture, New Delhi	54.38
99.	University Grant Commission, New Delhi	11,368.20
100.	University of Delhi, New Delhi	531.24
INFORMATION & BROADCASTING		
101.	Prasar Bharati, New Delhi	3,101.26
102.	Press Council of India, New Delhi	6.15
LAW & JUSTICE		
103.	National Legal Service Authority, New Delhi	155.69
MINORITY AFFAIRS		
104.	Central Waqf Council, New Delhi	14.95
NEW AND RENEWABLE ENERGY		
105.	National Institute of Bio Energy, Kapurthala	01.00
106.	National Institute of Solar Energy, Gurugram	18.00
RURAL DEVELOPMENT		
107.	Council for Advancement of People's Action and Rural Technology	16.34
SOCIAL JUSTICE AND EMPOWERMENT		
108.	Rehabilitation Council of India, New Delhi	4.72
109.	National Trust, New Delhi	16.23

Sl. No.	Central Autonomous Body	Grants released during 2018-19
110.	Pt. Deendayal Upadhyay National Institute for Person with Physical Disabilities (Divyangjan)	42.72
111.	National Commission for Backward Classes	22.91
	SCIENTIFIC AND INDUSTRIAL RESEARCH	
112.	Council of Scientific and Industrial Research	4,521.28
	SCIENCE AND TECHNOLOGY	
113.	Agharakar Research Institute, Pune	22.30
114.	Aryabhata Research Institute for Observational Science, Nainital	23.36
115.	Bose Institute, Kolkata	102.35
116.	Birbal Sahni Institute of Paleosciences, Lucknow	43.85
117.	Centre for Nano and Soft Matter Science, Bengaluru	13.12
118.	Indian Association for Cultivation of Science, Kolkata	120.93
119.	Indian Institute of Astrophysics, Bengaluru	72.31
120.	Indian Institute of Geomagnetism, Mumbai	46.60
121.	Institute of Advanced Study in Science & Technology, Guwahati	35.46
122.	Institute of Nano Science and Technology, Mohali	69.75
123.	International Advanced Research Centre for Powder Metallurgy and New Materials, Hyderabad	55.76
124.	Jawaharlal Nehru Centre for Advanced Scientific Research, Bengaluru	87.40
125.	Raman Research Institute, Bengaluru	51.38
126.	Sree Chitra Tirunal Institute for Medical Science and Technology, Thiruvananthapuram	199.31
127.	S.N. Bose National Centre for Basic Sciences, Kolkata	37.47
128.	Wadia Institute of Himalayan Geology, Dehradun	27.46
129.	National Innovation Foundation, Ahmedabad	19.65
130.	Technology Information, Forecasting & Assessment Council, New Delhi	17.10
131.	Vigyan Prasar, NOIDA	31.43
132.	Indian Academy of Sciences, Bengaluru	13.16
133.	Indian National Academy of Engineering, Gurugram	3.26
134.	Indian National Science Academy, New Delhi	23.36
135.	Indian Science Congress Association, Kolkata	6.60
136.	National Academy of Science, Allahabad	16.62
	SKILL DEVELOPMENT AND ENTREPRENEURSHIP	
137.	National Skill Development Agency	15.00

Sl. No.	Central Autonomous Body	Grants released during 2018-19
	SPACE	
138.	Physical Research Laboratory, Ahmedabad	177.26
139.	National Atmospheric Research Laboratory, Gadanki	54.50
140.	North Eastern Space Application Centre, Shillong	39.99
141.	Semi-Conductor Laboratory, Chandigarh	327.16
142.	Indian Institute of Space Technology, Trivandrum	81.21
	SKILL DEVELOPMENT & ENTREPRENEURSHIP	
143.	National Skill Development Agency	15.00
	WATER RESOURCES, RIVER DEVELOPMENT AND GANGA REJUVENATION	
144.	Godavari River Management Board	2.81
145.	Krishna River Management Board	5.72
146.	National Mission for Clean Ganga	2,307.50
147.	Betwa River Board, Jhansi	31.00
148.	Brahmaputra Board, Guwahati	88.92
149.	Narmada Control Authority, Indore	6.63
150.	National Water Development Agency, New Delhi	78.14
	WOMEN AND CHILD DEVELOPMENT	
151.	Central Adoption Resource Agency	8.47
152.	National Commission for Women	22.91
153.	National Commission for Protection of Child Rights	15.83
	YOUTH AFFAIRS & SPORTS	
154.	Nehru Yuva Kendra Sangathan	349.20
155.	National Sports Development Fund	143.10
156.	National Dope Testing Laboratory	7.50
157.	Sports Authority of India	899.07
	Total	52,337.24

Appendix-III

(Referred to in paragraph no. 1.8)

Outstanding Utilisation Certificates

(₹ in lakh)

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2018)	Utilisation Certificates outstanding in respect of grants released upto March 2018 which were due by 31 st March 2019	Amount
1.	Ministry of Culture	Up to March 2012	2,515	19,460.64
		2012-2017	1,771	37,039.48
		2017-18	29	665.89
		Total	4,315	57,166.01
2.	Ministry of Environment, Forest and Climate Change	Up to March 2012	3,671	13,400.24
		2012-2017	347	17,919.85
		2017-18	139	27,597.21
		Total	4,157	58,917.30
3.	Ministry of Tribal Affairs	Up to March 2012	47	555.87
		2012-2016	226	86,868.51
		2016-18	186	69,778.05
		Total	459	1,57,202.43
4.	Department of Food & Public Distribution	Up to March 2012	6	1,685.25
		2012-2017	17	5,201.10
		2017-18	1	412.00
		Total	24	7,298.35
5.	Ministry of Food Processing Industries	Up to March 2012	1,377	16,317.51
		2012-2017	533	16,522.09
		2017-18	103	29,585.82
		Total	2,013	62,425.42

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2018)	Utilisation Certificates outstanding in respect of grants released upto March 2018 which were due by 31 st March 2019	Amount	
6.	Ministry of Personnel, Public Grievances & Pensions	Up to March 2012	8	2.25	
		2012-2017	37	135.3	
		2017-18	14	163.14	
		Total	59	300.69	
Ministry of Home Affairs					
7.	LWE Division				
	Scheme-Construction Strengthening of Fortified Police stations	Up to March 2012	0	0	
		2012-2017	5	1,085.00	
		2017-18	0	0	
		Total	5	1,085.00	
	Special Infrastructure Scheme	Up to March 2012	7	931.51	
		2012-2017	0	0	
		2017-18	0	0	
		Total	7	931.51	
	Narcotics Control Bureau	Up to March 2012	9	173.43	
		2012-2017	29	385.20	
		2017-18	15	368.11	
		Total	53	926.74	
	Scientific Department				
	8.	Department of Atomic Energy	Up to March 2012	241	1,327.97
			2012-2017	1,427	16,045.46
2017-18			229	3,760.17	
Total			1,897	21,132.60	
9.	Department of Space	Up to March 2012	131	415.25	
		2012-2017	161	648.52	
		2017-18	168	1,794.30	

Sl. No.	Ministry/Department	Period to which grants relate (upto March 2018)	Utilisation Certificates outstanding in respect of grants released upto March 2018 which were due by 31 st March 2019	Amount
		Total	460	2858.07
10.	Department of Bio Technology	Up to March 2012	9,521	2,93,875.00
		2012-2017	13,892	3,22,333.00
		2017-18	5,424	1,12,523.00
		Total	28,837	7,28,731.00
11.	Department of Science and Technology	Up to March 2012	19,292	4,11,069.33
		2012-2017	20,117	3,87,076.00
		2017-18	6,641	1,63,674.00
		Total	46,050	9,61,819.33
12.	Department of Scientific and Industrial Research	Up to March 2012	1,213	4,66,025.00
		2012-2017	1,636	11,82,044.00
		2017-18	199	2,258.00
		Total	3,048	16,50,327.00
13.	Ministry of Earth Sciences	Up to March 2012	460	3,655.20
		2012-2017	156	2,343.87
		2017-18	19	1,22.70
		Total	635	6,120.77
14.	Ministry of New and Renewable Energy	Up to March 2012	88	33.95
		2012-2017	387	315.26
		2017-18	126	627.26
		Total	601	976.47
Grand Total			92,620	3,718,220.69

Appendix-IV

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

List of bodies which submitted accounts after delay of over three months

Sl. No.	Name of Autonomous Body	Date of submission of Accounts	Delay in months
1.	Coastal Aquaculture Authority, Chennai	26.12.2018	5
2.	Central Agricultural University, Imphal	03.12.2018	5
3.	Central Agricultural University, Manipur	03.12.2018	5
4.	Central Institute of Tibetan Studies Sarnath, Varanasi	08.10.2018	3
5.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	11.10.2018	3
6.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	16.10.2018	3
7.	North-Central Zone Cultural Centre, Allahabad	04.12.2018	5
8.	Haj Committee of India, Mumbai.	26.11.2018	4
9.	Pension Fund Regulatory and Development Authority	04.12.2018	5
10.	Rashtriya Arogya Nidhi	25.10.2018	3
11.	North Eastern Institute of Folk Medicine, (NEIFM), Itanagar, Arunachal Pradesh	18.12.2018	5
12.	Central Council for Research in Unani Medicine, New Delhi	20.11.2018	4
13.	National Institute of Homeopathy, Kolkata	16.11.2018	4
14.	Pharmacopoeia commission for Indian Medicine, Ghaziabad	05.12.2018	5
15.	Lakshadweep Building Dev. Board, Kavaratti	31.10.2018	3
16.	Indian Council of Philosophical Research, New Delhi.	08.10.2018	3
17.	Indian Council of Social Science & Research, New Delhi	04.12.2018	5
18.	Indian Institute of Science Education and Research, Mohali	31.10.2018	3
19.	Malviya National Institute of Technology, Jaipur	11.10.2018	3
20.	National Book Trust, New Delhi	05.10.2018	3
21.	National Institute of Technology, Durgapur	29.10.2018	3
22.	National Institute of Technology, Kozhikode (Calicut)	30.10.2018	3
23.	National Institute of Technology, Sikkim	12.11.2018	4

Sl. No.	Name of Autonomous Body	Date of submission of Accounts	Delay in months
24.	National Institute of Technology, Aizawl, Mizoram	31.10.2018	3
25.	School of Planning & Architecture, Vijayawada	05.10.2018	3
26.	School of Planning and Architecture, New Delhi.	16.11.2018	4
27.	Ghani Khan Chaudhary Institute of Engineering & Technology, Malda	09.11.2018	4
28.	Indian Institute of Information Technology, Una	16.10.2018	3
29.	Indian Institute of Engineering Science and Technology, Shibpur	15.10.2018	3
30.	Indian Institute of Technology, Tirupati	04.10.2018	3
31.	Indian Institute of Management, Nagpur	26.10.2018	3
32.	Indian Institute of Technology, Karnataka	21.12.2018	5
33.	Indian Institute of Technology, Goa	24.10.2018	3
34.	Indian Institute of Information Technology, Nagpur	26.10.2018	3
35.	Central Board of Workers Education, Nagpur	18.12.2018	5
36.	National Board for Workers Education & Development, Nagpur	18.12.2018	5
37.	Dargah Khawaja Saheb, Ajmer	12.12.2018	5
38.	Technology Development Board, New Delhi	05.12.2018	5
39.	Institute for the Physically Handicapped, New Delhi	13.11.2018	4
40.	National Mission for Clean Ganga, New Delhi	17.10.2018	3
41.	National Dope Testing Laboratory	26.12.2018	5
42.	National Horticulture Board, Gurgaon	16.08.2019	13
43.	Eastern Zonal Cultural Centre, Kolkata	04.02.2019	7
44.	Indian Museum, Kolkata	26.4.2019	9
45.	Maulana Abul Kalam Azad Institute of Asian Studies Kolkata	01.01.2019	6
46.	National Museum Institute, Delhi	05.08.2019	13
47.	Nehru Memorial Museum and Library, New Delhi.	11.03.2019	8
48.	North-East Zone Cultural Centre, Dimapur	07.01.2019	6
49.	South Central Zone Cultural Centre, Nagpur	15.03.2019	8
50.	South Zone Cultural Centre, Thanjavur	07.01.2019	6
51.	Victoria Memorial Hall, Kolkata	08.02.2019	7
52.	Animal Welfare Board, Chennai	02.04.2019	9
53.	North Eastern Institute of Ayurveda and Homeopathy, Shillong	11.03.2019	8
54.	Municipal Council, Port Blair, A & N Islands (2007-08 onwards) (Entrustment received in 2013)	05.02.2019	7
55.	Lakshadweep State Legal Service Authority, Kavaratti	05.03.2019	8
56.	Indian Council of Historical Research, New Delhi	17.01.2019	6

Sl. No.	Name of Autonomous Body	Date of submission of Accounts	Delay in months
57.	Manipur University	03.04.2019	9
58.	National Commission for Minority Educational Institution, New Delhi	13.03.2019	8
59.	National Council for Promotion of Sindhi Language, New Delhi	15.03.2019	8
60.	National Council for Promotion of Urdu Language, New Delhi	03.05.2019	10
61.	National Institute of Technical Teachers Training and Research, Chennai	26.02.2019	7
62.	Sardar Vallabhbhai National Institute of Technology, Surat	29.04.2019	9
63.	University of Delhi, New Delhi	04.04.2019	9
64.	Indian Institute of Information Technology, Srirangam	27.05.2019	10
65.	Indian Institute of Information Technology, Kalyani	09.07.2019	12
66.	Indian Institute of Technology, Bhilai	14.01.2019	6
67.	National Instructional Media Institute, Chennai.	21.03.2019	8
68.	National Council of Teacher Education, New Delhi	07.02.2019	7
69.	Employees' Provident Fund Organisation, New Delhi	02.01.2019	6
70.	Andaman & Nicobar Islands Building and Other Construction Workers' Welfare Board	12.02.2019	7
71.	National Judicial Academy, Bhopal	12.04.2019	9
72.	Lakshmibai National Institute of Physical Education, Gwalior .	06.02.2019	7
73.	Sports Authority of India, New Delhi	08.01.2019	6
74.	Nehru Yuva Kendra Sangathan, New Delhi.	21.06.2019	11
75.	National Sports Development Fund, New Delhi (Entrustment received in October 2012)	14.01.2019	6
76.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur	28.01.2019	6

Appendix-V

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

List of Autonomous Bodies in respect of which audited accounts for the year 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 had not been presented before the Parliament as on 31 December 2018

Sl. No.	Name of Autonomous Body
For the year 2012-13	
Ministry of Culture	
1.	Tibet House
Ministry of Ayush	
2.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
For the year 2013-14	
Ministry of Culture	
1.	Tibet House
For the year 2014-15	
Ministry of Ayush	
1.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Culture	
2.	Tibet House
3.	International Buddhist Confederation
Ministry of Science & Technology	
4.	Council of Scientific and Industrial Research, New Delhi
Ministry of Water Resources, River Development and Ganga Rejuvenation	
5.	Godavari River Management Board
6.	Krishna River Management Board
For the year 2015-16	
Ministry of Agriculture	
1.	Veterinary Council of India
Ministry of Ayush	
2.	North Eastern Institute of Ayurveda & Homoeopathy, Shillong
Ministry of Culture	
3.	Tibet House
4.	International Buddhist Confederation
Ministry of Science & Technology	
5.	Council of Scientific and Industrial Research, New Delhi
Ministry of Human Resource Development	
6.	National Institute of Open Schooling, Noida
Ministry of Social Justice & Empowerment	
7.	National Commission for Backward Classes

For the year 2016-17	
Ministry of Agriculture	
1.	Coastal Aquaculture Authority, Chennai
Ministry of Ayush	
2.	North Eastern Institute of Ayurveda & Homeopathy, Shillong
Ministry of Culture	
3.	Maulana Abul Kalam Azad Institute of Higher Studies
4.	Nava Nalanda Mahavihara, Nalanda
Ministry of Science & Technology	
5.	Council of Scientific and Industrial Research, New Delhi
Ministry of Environment, Forest & Climate Change	
6.	Animal Welfare Board of India, Chennai
Ministry of Human Resource Development	
7.	Indian Institute of Management, Lucknow
8.	Indian Institute of Technology, Tirupati
9.	National Institute of Technology, Arunachal Pradesh
10.	National Institute of Technology, Delhi
11.	National Institute of Open Schooling, Noida
12.	Indian Institute of Information Technology, Manipur
Ministry of Law & Justice	
13.	National Judicial Academy, Bhopal
Ministry of Youth Affairs & Sports	
14.	Sports Authority of India, Delhi
For the year 2017-18	
Ministry of Agriculture	
1.	Coastal Aquaculture Authority, Chennai
2.	Central Agricultural University, Imphal
3.	Rani Lakshmi Bai Central Agricultural University, Jhansi
Ministry of Culture	
4.	Indian Museum, Kolkata
5.	National Culture Fund, Delhi
6.	National Museum Institute, New Delhi.
7.	Nehru Memorial Museum and Library, New Delhi
Ministry of Science & Technology	
8.	Council of Scientific and Industrial Research, New Delhi
Ministry of Environment, Forest & Climate Change	
9.	Animal Welfare Board of India, Chennai
10.	Wildlife Institute of India, Dehradun
Ministry of Human Resource Development	
11.	Gandhigram Rural Institute, Gandhigram
12.	Indian Institute of Information Technology, Srirangam
13.	National Institute of Technology, Kozhikode (Calicut)

14.	National Instructional Media Institute, Chennai
15.	Indian Institute of Information Technology, Kalyani
16.	National University of Educational Planning & Administration, New Delhi
17.	Central University of Madhya Pradesh (Dr. Hari Singh Gour Vishwavidyalaya, Sagar)
18.	Indian Institute of Information Technology, Sonapat
19.	Indian Institute of Information Technology, Una
20.	Indian Institute of Management, Vishakhapatnam
21.	Dr. Rajendra Prasad Central Agricultural University, PUSA, Samastipur
22.	Gurukul Kangri Vishwavidyalaya, Haridwar
23.	Indian Institute of Management, Bodh Gaya
Ministry of Labour & Employment	
24.	Building & Other Workers' Construction and Welfare Board, ANI, Kolkata
25.	Chandigarh Building & Other Construction Workers Welfare Board, Chandigarh
Ministry of Social Justice & Empowerment	
26.	Rehabilitation Council of India, New Delhi
Ministry of Textiles	
27.	Textile Committee, Mumbai
Ministry of Water Resources, River Development & Ganga Rejuvenation	
28.	Godavari River Management Board
29.	Krishna River Management Board
Ministry of Youth Affairs & Sports	
30.	Rajiv Gandhi National Institute of Youth Development (RGNIYD), Sriperumbudur
31.	National Sports Development Fund, Delhi
32.	Sports Authority of India, Delhi
33.	Lakshmibai National Institute of Physical Education, Gwalior
34.	Wildlife Institute of India, Dehradun
Ministry of Consumer Affairs, Food & Public Distribution	
35.	Bureau of Indian Standard (BIS)
36.	Warehousing Development & Regularity Authority, New Delhi

Appendix-VI

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

Delay in presentation of audited accounts for the years 2017-18 by Autonomous Bodies to Parliament

SI No.	Name of Autonomous Body	Year of Audited Accounts	Delay in Months
Ministry of Culture			
1.	Kalakshetra Foundation, Chennai	2017-18	13
2.	Raja Ram Mohan Roy Library Foundation, Kolkata	2017-18	7
3.	West Zone Cultural Centre, Udaipur	2017-18	1
4.	Central Institute of Buddhist Studies, Leh	2017-18	7
5.	Library of Tibetan Work and Archives, Dharamshala	2017-18	7
Ministry of Ayush			
6.	Pharmacopoeia Commission for Indian Medicine & Homeopathy, Ghaziabad	2017-18	7
Ministry of Human Resource Development			
7.	Indian Institute of Management, Tiruchirapalli	2017-18	7
8.	National Institute of Technical Teachers Training & Research, Kolkata	2017-18	1
9.	Indian Institute of Science Education & Research, Pune	2017-18	1
10.	All India Council for Technical Education, New Delhi	2017-18	1
11.	Indian Institute of Technology, Jodhpur	2017-18	7
12.	Indian Institute of Management, Bangalore	2017-18	7
13.	Indian Institute of Science, Bangalore	2017-18	1
14.	Indian Institute of Management, Rohtak	2017-18	11
15.	Indian Institute of Technology, Mandi	2017-18	7
16.	Indian Institute of Management, Kashipur	2017-18	11
17.	Indian Institute of Technology (BHU), Varanasi	2017-18	7

SI No.	Name of Autonomous Body	Year of Audited Accounts	Delay in Months
18.	National Institute of Technology, Pauri, Uttarakhand	2017-18	11
Ministry of Health & Family Welfare/Department of Health & Family Welfare			
19.	National Institute of Health & Family Welfare, New Delhi.	2017-18	1
Ministry of Law & Justice/Department of Justice			
20.	National Legal Service Authority, New Delhi	2017-18	1
Ministry of Social Justice & Empowerment			
21.	National Institute of Empowerment of Persons with Visual Disabilities, Dehradun	2017-18	7
Ministry of Environment, Forest and Climate Change			
22.	National Bio-Diversity Authority, Chennai	2017-18	7
23.	National Tiger Conservation Authority, New Delhi	2017-18	7
Ministry of Water Resources, River Development and Ganga Rejuvenation			
24.	Brahmaputra Board, Guwahati	2017-18	1
25.	National Water Development Agency, New Delhi	2017-18	5
26.	Betwa River Board, Jhansi	2017-18	6
27.	National Mission for Clean Ganga, New Delhi	2017-18	11
28.	Narmada Control Authority, Indore	2017-18	6
Ministry of Science and Technology			
29.	Sree Chitra Tirunal Institute of Medical Science and Technology, Thiruvananthapuram	2017-18	1
30.	Science and Engineering Board, New Delhi	2017-18	1
31.	Technology Development Board, New Delhi	2017-18	6
32.	Council of Scientific and Industrial Research, New Delhi	2017-18	20
33.	Regional Centre for Biotechnology, Faridabad	2017-18	1

Appendix-VII

(Referred to in paragraph no. 1.10)

Significant observations on the accounts of individual Central Autonomous Bodies

1. All India Institute of Medical Sciences, New Delhi

Secured Loans & Borrowings: NIL

A loan of ₹ 525.00 crore was sanctioned by Higher Education Financing Agency (HEFA) as capital expenditure for the construction of National Cancer Institute (NCI), Jhajjar. Out of this, an amount ₹ 282.00 crore was released by HEFA directly to the executing agencies i.e., M/s HSCC and M/s HITES during the year 2018-19. It was noticed that the AIIMS has not included this amount in the accounts for the year 2018-19. This has resulted in understatement of Secured Loans & Borrowings as well as Current Assets (Advances) by ₹ 282.00 crore.

2. Central Medical Services Society, New Delhi

Interest Earned (Schedule-17): ₹ 61.82 crore

The above included interest amounting to ₹ 59.60 crore earned from advances received from Ministry/Department for purchases of different medicines. As above interest earned belongs to the Ministry/Department, the same should have been shown as current liability in the Balance Sheet. This has resulted in overstatement of Income and understatement of Current Liabilities (amount refundable to Ministry) by ₹ 59.60 crore.

3. Wildlife Institute of India

Earmarked Funds: ₹ 2.57 crore

This schedule did not include the balances and transactions related to the sponsored projects (Opening Balance ₹ 25 crore, Receipts ₹ 89.43 crore, Payments ₹ 75.13 crore and Closing Balance ₹ 39.30 crore). This has resulted in understatement of Earmarked Funds and Current Assets by ₹ 39.30 crore.

4. Science and Engineering Research Board, New Delhi

Corpus/Capital Fund: ₹ 88.55 crore

Above has been overstated by ₹ 82.57 crore, which is the amount of savings from the grants received from Department of Science and Technology, refunds of grants received from various grantee institutions and interest on bank balances which was refundable to the

Ministry. This has also resulted into understatement of Current Liabilities & Provision by the same amount.

5. Council for Scientific and Industrial Research, New Delhi

Current Liabilities and Provisions: ₹ 15863.54 crore

(a) Deposits for externally funded projects: ₹ 1841.24 crore

None of the 11 sampled Laboratories/Institutes complied with the audit observations made in the previous year's Audit Report and they were still following the earlier practices. As a result, the payment of advances amounting to ₹ 57.52 crore made by them out of externally funded projects was booked as final expenditure. Further, these laboratories/institutes did not account for interest amounting to ₹ 33.20 crore which accrued to them on Term Deposits, (including deposits in margin money for opening of Letters of Credit) made out of funds of externally funded projects, in their books of accounts.

This has resulted in the understatement of Current Liabilities towards deposits for Externally Funded Projects as well as Current Assets each by ₹ 90.72 crore.

(b) Liabilities against Government Grant

Eleven Laboratories/Institutes including CSIR-EMR Division booked unspent part of grants-in-aid and interest earned/accrued on the grants-in-aid as their Income. Consequently, this resulted in the overstatement of Income and understated Current Liabilities towards unspent grant refundable to Government each by ₹ 54.94 crore.

(c) Other liabilities

Two Laboratories/Institutes did not make provision of ₹ 2.74 crore for electricity/security/maintenance charges and property tax for the month of February/March 2019. Thus, they understated their Expenditure as well as Current Liabilities (outstanding expenses) each by ₹ 2.74 crore.

(d) Current Assets, Loans and Advances: ₹ 5126.42 crore

An amount of ₹ 4.90 crore received by the Central Road Research Institute, New Delhi during 2018-19 from different Government/Non government departments/agencies on account of execution of sponsored/consultancy projects were not taken into account. As a result, the Institute understated its Current Assets, Loans and Advances as well as Current Liabilities (Deposits for externally funded Projects) by ₹ 4.90 crore each.

6 Indian Institute of Management, Ahmedabad

Academic Expenses: ₹ 63.64 Crore

As per the Format of Financial Statements prescribed by the MHRD for Central Higher Educational Institutions, Electronic Journals (E-Journals) needs to be capitalised and depreciation is provided at a higher rate of 40 *per cent*. However, the Institute has booked the expenditure incurred on procurement of periodicals and database (Procured as E-Content) amounting to ₹ 8.29 crore as revenue expenditure instead of booking this under capital expenditure. Further, the Institute has not formulated any accounting policy for the same. This has resulted in overstatement of Academic Expenses by ₹ 8.29 crore, understatement of Fixed Assets by ₹ 4.97 crore, understatement of Depreciation by ₹ 3.32 crore and overstatement of Surplus by ₹ 4.97 crore.

7. Indian Institute of Technology, Gandhinagar

Fixed Assets-Tangible Assets: ₹ 557.92 crore

The Institute has temporary sheds amounting to ₹ 14.22 crore, constructed during 2008-09 to 2016-17 in the temporary campus at Vishwakarma Government Engineering College. Now the Institute has shifted to the new campus at Gandhinagar. The Board of Governors (BOG) in its meeting held on 10.01.2017 decided to handover the temporary sheds to Vishwakarma Government Engineering College (VGEC) and it was also decided that reimbursement of the cost of the assets are not possible and IIT Gandhinagar should write off the said sheds from its books of accounts. The Institute has not written off these assets and kept on charging depreciation at the prescribed rates. Non writing off this asset resulted in overstatement of Fixed Assets by ₹ 10.99 crore and consequently depreciation is understated and Surplus is also overstated by the same extent.

8. Indian Institute of Technology, Varanasi

The Institute has not made provisions for retirement benefits on actuarial basis in contravention of Accounting Standard 15 issued by ICAI and Format of Accounts prescribed by MHRD for Institutions of Higher Learning.

9. Indian Institute of Technology, Kanpur

Corpus/Capital Fund: ₹ 1577.43 crore

It includes the assets of ₹ 59.25 crore created out of sponsored projects, whereas the ownership of these assets have been retained by the respective sponsor This has resulted in overstatement of Corpus/Capital Fund and Fixed Assets by ₹ 59.25 crore each.

10. Indian Institute of Technology, Roorkee

Other Current Liabilities: ₹ 77.34 lakh

The above does not include ₹ 1.99 crore being expenses incurred on purchase of various items but not paid during the year. This has resulted in understatement of Current Liability & Provisions by ₹ 1.99 crore and overstatement of Corpus Fund by the same amount.

11. National Institute of Open Schooling, Noida

Fixed Assets: ₹ 47.98 crore

The above includes ₹ 8.47 crore deposited with the Development Authorities for allotment of land to establish Regional Centres. The possession of land is yet to be taken over. The above amount should have been depicted under head Advances on Capital Account under Loans, Advances & Deposits. This has resulted in understatement of Loans, Advances & Deposits by ₹ 8.47 crore and overstatement of Fixed Assets by the same amount.

12. Banaras Hindu University, Varanasi

Fixed Assets: ₹ 2180.16 crore

The University has given sum of ₹ 164.15 crore as advances to CPWD towards deposit works during 2018-19; out of which works of only ₹ 48.21 crore has been completed. The University has, however, included the whole amount of ₹ 164.15 crore as addition to Building instead of showing it as Advance. This has resulted in understatement of 'Loans Advances and Deposits' by ₹ 115.94 crore and overstatement of Fixed Assets by the same amount.

13. Indian Institute of Technology, Patna

Current Liabilities: ₹ 17.33 crore

The Ministry of Human Resource Development (MHRD) vide letter dated 25 October 2018 stated that negative balance of Grant to recoup internal generation of resources (IRG) should not be shown in the books of accounts. Hence, excess expenditure incurred over and above the grant sanctioned should be met from IRG. The Institute has incurred an excess expenditure of ₹ 3.35 crore over and above the sanctioned grant and shown this amount in Schedule 3 (C) as negative balance. This has resulted in understatement of Current Liabilities by ₹ 3.35 crore and overstatement of Corpus to the same extent.

14. National Institute of Technology, Patna

Fixed Assets-Tangible Assets: ₹ 96.03 crore

The work of Re-Development of Internal Road and Path i/c Drainage & External Signage amounting to ₹ 2.88 crore was completed and handed over to the Institute. But this was not capitalised and depicted under work in progress. This has resulted in understatement of Fixed Assets and overstatement of Capital Work in Progress by ₹ 2.88 crore. Consequently, depreciation was also undercharged by ₹ 5.76 lakh.

15. Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur

Fixed Assets: ₹ 372.15 crore

(a) The University did not capitalise construction works of ₹ 8.44 crore from Capital work in Progress though these were completed and handed over to the University in the year 2018-19. This has resulted in understatement of Tangible Assets and overstatement of Capital Work in Progress by ₹ 8.44 crore. Consequently, depreciation was also undercharged by ₹ 30.75 lakh.

(b) The University executed different construction works amounting to ₹ 5.13 crore which were capital in nature. The University booked this expenditure as Repair & Maintenance under Administrative Expenses. This has resulted in understatement of Fixed Asset by ₹ 5.13 crore and overstatement of Administrative Expenses to the same extent. Consequently, depreciation was also undercharged by ₹ 36.14 lakh.

16. All India Institute of Medical Sciences, Patna

Capital Work-in-Progress

(a) The Institute has received various instruments for laboratories worth ₹ 28.06 crore during the year 2018-19. These instruments could not be put to use during the year 2018-19 but AIIMS, Patna has shown these assets under tangible assets instead of capital work-in-progress and charged depreciation of ₹ 3.42 crore on these assets. This has resulted in understatement of capital work-in-progress under Fixed Assets by ₹ 28.06 crore and overstatement of depreciation as well as excess expenditure over Income and Expenditure ₹ 3.42 crore.

(b) The Institute has made payment of ₹ 7.44 crore towards Arbitration Award in respect of work of Medical College & Hospital complex (Package-1) and exhibited the said payment under Other Administrative Expenses (Schedule-21) instead of Fixed Assets (Medical College & Hospital complex).

This resulted in understatement of Fixed Assets by ₹ 7.44 crore and overstatement of Other Administrative Expenses to that extent.

(c) AIIMS, Patna received 101.98 acres of land at a token amount ₹ one in the year 2006 from the Government of Bihar. However, AIIMS, Patna has not exhibited the said land with token money under Fixed Assets.

17. Haj Committee of India, Bombay

Unclaimed Liability Written Back: ₹ 35.79 crore

The above included ₹ 27.95 crore refundable to pilgrims for Haj 2017 as refund for down gradation. The Committee has erroneously booked this as income as unclaimed liability written back. This has resulted in overstatement of surplus by ₹ 27.95 crore with corresponding understatement of Current Liabilities and Provisions. Further, Note No. 10 of Schedule 25 stating that ₹ 35.79 crore was written back as unclaimed liability not payable for more than 3 years, is also incorrect.

18. Nagaland University

Repairs & Maintenance Expenses: ₹ 5.02 crore

The above includes expenses incurred on various capital works but have been booked under revenue expenditure. This has resulted into overstatement of Repair & Maintenance and understatement of Fixed Assets by ₹ 1.96 crore each.

19. University of Hyderabad

(a) Capital Work-in-Progress: ₹ 25.88 crore

This includes deposit of ₹ 5.37 crore to CPWD for nine different works against which no expenditure was reported by CPWD in CPWA-Form 65 as on 31 March 2019. The amount was incorrectly capitalised as capital Work-in-Progress, instead of accounting it as deposits with CPWD under Schedule 9-Loans, Advances & Deposits. This has resulted in overstatement of Capital Work-in-Progress and understatement of Loans, Advances and Deposits by ₹ 5.37 crore.

(b) Loans, Advances & Deposits: ₹ 105.21 crore

This does not include accrued interest of ₹ 2.52 crore on investments from Earmarked/Endowments Funds. This has resulted in understatement of Loans, Advances and Deposits as well as Earmarked/Endowment Funds by ₹ 2.52 crore.

20. The English and Foreign Languages University, Hyderabad

Current Liabilities & Provisions: ₹ 195.59 crore

This includes an amount of ₹ 3.20 crore which was internal income generated by the University, but incorrectly classified under Sponsored Projects. This has resulted in overstatement of Current Liabilities and understatement of Income by ₹ 3.20 crore. Consequently, Deficit was also overstated by ₹ 3.20 crore.

21. Maulana Azad National Urdu University, Hyderabad

Designated/Earmarked/Endowment Funds: ₹ 17.69 crore

Negative balances of ₹ 3.01 crore owing to excess amount spent in respect of 'Designated/Earmarked Fund-Others', were transferred to Loans, Advances & Deposits as receivable, without authorisation and confirmation from the funding agency/University Grants Commission (UGC) for reimbursement of these amounts. This has resulted in overstatement of Designated/Earmarked Funds and Loans, Advances & Deposits by ₹ 3.01 crore each.

22. National Institute of Technology, Warangal

Loans, Advances & Deposits: ₹ 172.57 crore

This includes expenditure of ₹ 140.90 crore incurred on Deposit Works, reported as completed and handed over by CPWD as per CPWA Form 65 (March 2019), which was not classified under Fixed Assets. This has resulted in overstatement of Loans, Advances & Deposits and understatement of Fixed assets by ₹ 140.90 crore.

23. School of Planning and Architecture, Vijayawada

Fixed Assets: ₹ 158.23 crore

Fixed assets worth ₹ 152.54 crore were capitalised after completion of works from the 'Capital Works-in-Progress'. However, depreciation of only ₹ 95.19 lakh was provided as against ₹ 7.63 crore. This has resulted in overstatement of Fixed Assets and Surplus/Capital Fund by ₹ 6.68 crore.

24. National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan), Secunderabad,

Income: ₹ 35.37 crore

The unutilised capital grants of ₹ 3.12 crore and ₹ 77.78 lakh pertaining to CRC, Nellore were credited to Grant-in-Aid in Income and Expenditure (I&E) accounts. Crediting of unutilised Capital grant to I&E Account is against the stipulations of Uniform format of Accounts wherein it is stated that Grants received for general purpose only need to be recognised as income in I&E Account. The unutilised Capital Grants need to be treated as current liability. As a result Surplus/Corpus/Capital Fund was overstated to the extent of ₹ 3.90 crore and understatement of Current Liabilities by that extent.

25. Indian Institute of Science Education and Research, Berhampur

Current Liabilities & Provisions: ₹ 134.69 crore

The interest income of ₹ 2.38 crore earned on unutilised Government Grants was treated as income from investments instead of showing it as addition to the Unutilised Grants in Schedule 3. This resulted in understatement of Current Liabilities & Provisions and overstatement of Surplus and corresponding overstatement of Corpus/Capital Fund by ₹ 2.38 crore.

26. All India Institute of Medical Sciences, Bhubaneswar

Current Liabilities and Provisions: ₹ 49.65 crore

This did not include provision for known liabilities of ₹ 1.78 crore for payment of outstanding expenses/arrears of salaries/electricity expenses, etc., for the Financial Year 2018-19 but payment was made during 2019-20. This has resulted in understatement of Current Liabilities and Provisions by ₹ 1.78 crore and overstatement of Corpus/Capital Fund to that extent.

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

Fixed Assets-Tangible Assets: ₹ 66.51 crore

The completed works (Lecture Hall, Visitors Hostel, Narmada Residency-II, Primary Health Centre, Mess and Dining Hall and Basketball Court) valuing ₹ 71.42 crore which have been put to use has been treated as Capital Work-in-Progress. This has resulted in understatement of Fixed Assets by ₹ 66.18 crore (₹ 71.42 crore less depreciation ₹ 5.24 crore) and overstatement of Capital Work-in-progress by ₹ 71.42 crore; and understatement of Prior

Period Expenses (Depreciation) by ₹ 3.81 crore and understatement of Expenditure (Depreciation) by ₹ 1.43 crore.

28. All India Institute of Medical Sciences, Bhopal

Other Income: ₹ 14.29 crore

This includes ₹ 8.00 crore which was the contribution received from NHDC Ltd for Corporate Social Responsibility (CSR) for the purpose of providing “Central Instrument Facility at AIIMS, Bhopal”. Although funds were unutilised as on 31 March 2019 but the same was booked as income. This has resulted in overstatement of Income as well as Reserve and Surplus by ₹ 8.00 crore and understatement of Current Liabilities by same amount.

29. Chittaranjan National Cancer Institute, Kolkata

Corpus/Capital Fund: ₹ 94.74 crore

The above head was overstated by ₹ 2.26 crore due to inclusion of advance of ₹ 1.36 crore for staff quarters and ₹ 90 lakh for restoration work of Ruplal Nandy Memorial Cancer Research Centre by showing the amount as utilised from earmarked fund. This has also resulted in understatement of Earmarked Fund by ₹ 2.26 crore.

30. Indian Institute of Engineering Science and Technology, Shibpur, Howrah

Current Assets: ₹ 117.94 crore

Deviating from the instructions of the MHRD dated 25 October 2018, an amount of ₹ 15.21 crore was shown as receivable, instead of adjusting the same from internal receipts. This has resulted in overstatement of Current Assets and Corpus/Capital Fund by ₹ 15.21 crore each.

31. National Institute of Technology, Durgapur

Fixed Assets: ₹ 534.90 crore

The above included Fixed Assets of ₹ 19.92 crore created out of the closed sponsored project and Technical Education Quality Improvement Programme-I&II. The ownership of these assets had not been transferred to the Institute and the same needs to be separately disclosed in the Notes on Accounts. This has resulted in overstatement of Fixed Assets as well as Current Liabilities by ₹ 19.92 crore.

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

Corpus/Capital Fund: ₹ 850.43 crore

This includes an amount of ₹ 115.31 crore being unutilised grant, which should have been shown as current liability in the Balance Sheet. This has resulted in overstatement of Capital Fund to the tune of ₹ 115.31 crore with corresponding understatement of Current Liabilities by the same amount.

33. National Institute of Technology, Calicut

(a) Capital/Corpus Fund: ₹ 648.66 crore

As per the format of Financial Statements issued by MHRD, Plan grants to the extent utilised should be transferred to the Capital Fund and the balance should be exhibited as liability in the Balance Sheet. However, the entire amount of Plan grant received during the year was accounted as Capital Fund. This has resulted in overstatement of Capital Fund by ₹ 56.20 crore with corresponding understatement of Current Liabilities and Provisions. This incorrect treatment was also pointed out last year.

(b) Designated/Earmarked/Endowment Fund: ₹ 149.68 crore

GPF/CPF Balances

As per the formats of financial statements for Central Higher Educational Institutions issued by the MHRD, the GPF Accounts and CPF Accounts are owned by Subscribers and should not be consolidated in main accounts. However, by clubbing the GPF and CPF accounts with the annual accounts of NIT, Calicut the “Designated/Earmarked/Endowment Fund” is overstated by ₹ 32.28 crore being the GPF/CPF balances in Schedule 2 of the Annual Accounts of the NIT, Calicut with corresponding overstatement of Schedule 5-Investments from Designated/Earmarked/Endowment Funds.

(c) Income-Grants/Donations/Subsidies: ₹ 182.56 crore

Grants, to extent utilised, should be treated as income and the unutilised grants should be exhibited as a liability in the Balance Sheet. However, the entire amount of non plan grants of ₹ 182.56 crore received during 2018-19 was taken as income, instead of treating the utilised portion of grant as income and the balance as liability. The Institute has utilised Non Plan grant of ₹ 137.36 crore, and hence, the balance should have been shown as Current Liability. This has resulted in overstatement of Income by ₹ 45.20 crore and understatement of Current Liabilities and Provisions to the same extent.

34. All India Institute of Ayurveda, New Delhi

Grant-in-Aid

Institute depicted an amount of ₹ 50.01 crore as 'Grant-in-Aid Received'. However, scrutiny of records revealed that this included grant of ₹ 15.50 crore received for creation of capital assets and ₹ 2.73 crore received for project (Pharmacovigilance) and other specific purposes. Hence, inclusion of grant amounting to ₹ 17.73 crore pertaining to Capital Assets and Earmarked/Endowment Funds, resulted in overstatement of Income as well as overstatement of 'Excess of Income over Expenditure' by ₹ 17.73 crore. Further, the Institute included an amount of ₹ 65.7 lakh as expenditure which pertained to Pharmacovigilance project. The expenditure incurred from the funds are for specific purpose and are required to be disclosed under Schedule-3 (Earmarked/Endowment Funds). This resulted in overstatement of Expenditure and understatement of Liabilities (Earmarked/Endowment Funds) by ₹ 0.66 crore.

Hence, due to this, the Income & Expenditure Account of Institute changed to 'Deficit' of ₹ 2.11 crore from 'Surplus' of ₹ 14.96 crore as depicted in the annual accounts for the year 2018-19.

35. Indian Institute of Technology, Mandi

Academic Receipts: ₹ 1.03 crore

As per accounting Policy No. 2.1 of Schedule XX adopted by Institute, the tuition fee for 2014-15 onwards for five years is to be treated as part of Corpus Fund. In view of this, the tuition fee for the current year has been transferred to Corpus Fund. The accounting Policy adopted was in contravention of the format of accounts prescribed by MHRD.

Tuition fee earned during the year amounting to ₹ 5.69 crore should have been accounted for as Income under Academic Receipts. Thereafter, it should have been transferred to Corpus Fund, as per the policy adopted by the Institute. Direct transfer of tuition fee to Corpus Fund without treating it as Income has resulted in understatement of Income of the current year by ₹ 5.69 crore.

36. National Institute of Technology, Srinagar

Current Liabilities & Provisions: ₹ 227.47 crore

As per approved format of accounts, the utilised portion of Non Recurring grants should appear as addition to Capital Fund and the unutilised portion of these grants should appear under Current Liabilities. The Institute is booking the entire Non Recurring Grants received

amounting to ₹ 141.99 crore under Current Liabilities, instead of booking the unutilised portion of Non Recurring Grants amounting to ₹ 25.52 crore. This has resulted in overstatement of Current Liabilities & Provisions by ₹ 116.47 crore and understatement of Capital Fund by the same amount.

37. Indian Institute of Science, Bangalore

Staff payments and Benefits (Establishment Expenses): ₹ 282.89 crore

The new system of accounting and financial reporting by MHRD prescribes that the provision towards liability on retirement benefits should be provided in the books of accounts as per the Actuarial Valuation. As per note No. 8 of 'Notes to Accounts', the liability on retirement benefits of ₹ 1192.09 crore (Leave Salary-₹ 87.97 crore, Gratuity-₹ 96.70 crore and Pension-₹ 1007.42 crore) was not provided for in the annual accounts as MHRD had fully funded the retirement benefits.

Non provision of retirement benefits has resulted in overstatement of Capital Fund besides understatement of Current Liabilities & Provisions and excess of expenditure over income by ₹ 1192.09 crore.

38. North Eastern Institute of Ayurveda and Homoeopathy, Shillong

Current Assets

The above does not include an amount of ₹ 2.05 crore receivable by the Institute from Insurance Companies against services provided under Meghalaya Health Insurance Scheme (MHIS). Non provision for the same has resulted in understatement of Income and Current Assets-Receivables for the year by ₹ 2.05 crore each.

39. Indian Institute of Management, Udaipur

Loans, Advances & Deposits

The Institute had incurred excess expenditure of ₹ 24.70 crore on Capital Assets and had shown this excess expenditure as grant receivable, without the sanction from the Ministry. The Institute should have adjusted this excess expenditure from the General Fund. This has resulted in overstatement of Loans, Advances and Deposits by ₹ 24.70 crore and corresponding overstatement of Capital Fund by the same amount.

40. All India Institute of Medical Sciences, Jodhpur

Fee/Subscription

All Fee & Subscription should be shown under the Schedule 14-Fee/Subscription. The Institute has shown application fees amounting to ₹ 1.01 crore for recruitment as liability. This fee was not to be refunded to the applicants. This has resulted in overstatement of Current Liabilities by ₹ 1.01 crore as well as understatement of Surplus by the same amount.

41. Central University of Jharkhand, Ranchi

Current Assets: ₹ 92.51 crore

Overdrawn bank balance as per University books were to be shown under Current Liabilities under the head Book Overdraft. The University, however, did not disclose overdrawn book balance of ₹ 2.42 crore under the head 'Book Overdraft'. The irregular treatment resulted in understatement of Current Liabilities and Current Assets under head Bank balance by ₹ 2.42 crore

42. Indian Institute of Technology (Indian School of Mines), Dhanbad

Secured Loans: ₹ 36.53 crore

As per the terms and conditions of the sanction order and loan agreement with HEFA, the principal amount is repayable in 20 half yearly instalments from the internally generated budgetary resources. Repayment is to commence at six months, from the date of disbursement of loan. The sanction letter further states that on signing of loan agreement, the escrow bank no. 1 shall debit ₹ 13.47 crore and similar amount every six months thereafter, till closure of loan account and remit the amount in principal repayment account (escrow bank no. 3). The amount so received in escrow bank account no. 3 shall be first invested in short term deposit as per instruction of the Institute and on due date of repayment of loan, the amount will be appropriated towards instalment due. HEFA disbursed first instalment of loan of ₹ 50 crore in January 2019.

The Institute, as per agreement, transferred ₹ 13.47 crore from escrow account no. 1 to escrow account no. 3 in January 2019 and invested in STDR. But in annual accounts, the transaction was irregularly treated as repayment of loan; though the amount was invested in short term deposit in escrow account no. 3 maintained by the Institute as on 31 March 2019. The irregular treatment resulted in understatement of Secure Loan and Current Assets by ₹ 13.47 crore.

43. National Institute of Technology, Jamshedpur

Current Liabilities & Provisions: ₹ 48.52 crore

The Institute received grant-in-aid of ₹ 17.04 crore under the head capital during the year and it had opening balance of ₹ 9.50 crore. Out of total grant of ₹ 26.54 crore, the Institute incurred an expenditure of ₹ 11.64 crore under the head capital. However, the balance amount of ₹ 14.90 crore was not shown as refundable to Ministry. This has resulted in overstatement of Capital Fund and understatement of Current liabilities by ₹ 14.90 crore.

Further, the Institute received Revenue grant of ₹ 86.84 crore. Out of this, the Institute incurred expenditure amounting to ₹ 77.58 crore but the balance amount of ₹ 9.26 crore was not exhibited as refundable to the Ministry. This has resulted in overstatement of Income and understatement of Current liabilities by ₹ 9.26 crore.

44. Indian Institute of Management, Ranchi

Fixed Assets (Schedule-4): ₹ 1565.86 lakh.

The Institute did not include the value of 60.04 acre land allotted for construction of new Campus at HEC, Dhurwa, Ranchi in the Fixed Assets of Balance Sheet. As per common format of accounts the value of land should be shown under Fixed Assets.

Appendix-VIII

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

List of Autonomous Bodies where internal audit was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	Central Board of Secondary Examination, New Delhi
2.	Indian Council for Historical Research, New Delhi
3.	Indian Council of Social Science Research, New Delhi
4.	National Bal Bhawan, New Delhi
5.	National Book Trust, New Delhi
6.	National Council of Educational Research and Training, New Delhi
7.	National Commission for Minority Educational Institutions, New Delhi
8.	National Council for Promotion of Sindhi Language, New Delhi
9.	National Institute of Educational Planning and Administration, New Delhi
10.	National Institute of Technology, New Delhi
11.	Rastriya Sanskrit Sansthan, New Delhi
12.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
13.	University of Delhi, New Delhi
14.	National Trust, New Delhi
15.	National Commission for Women, New Delhi
16.	National Commission for Protection of Child Rights, New Delhi
17.	Indian Council for Cultural Relations, New Delhi
18.	South Asian University, New Delhi
19.	National Skill Development Agency, New Delhi
20.	Prasar Bharati, New Delhi
21.	Food Safety Standard Authority of India, New Delhi
22.	Dental council of India , New Delhi
23.	Pharmacy Council of India, New Delhi
24.	Morarji Desai National Institute of Yoga, New Delhi
25.	Indian Nursing Council, New Delhi
26.	National Institute of Health and Family Welfare, New Delhi
27.	Central Council for Research in Unani Medicine, New Delhi
28.	Central Council for Homeopathy, New Delhi
29.	National Board of Examination, New Delhi
30.	Central Council for Research in Yoga and Naturopathy, New Delhi
31.	Central Council for Research in Ayurvedic Science, New Delhi
32.	Central Council for Indian Medicine, New Delhi
33.	Rashtriya Ayurveda Vidyapeeth, New Delhi
34.	Indian Council for Medical Research, New Delhi

Sl. No.	Name of Autonomous Body
35.	All India Institute of Ayurveda, New Delhi
36.	Central Council for Research in Homeopathy, New Delhi
37.	Medical Council of India, New Delhi
38.	Wildlife Institute of India, Dehradun
39.	National Bio-diversity Authority, Chennai
40.	Central Zoo Authority, New Delhi
41.	National Tiger Conservation Authority, New Delhi
42.	Technology Development Board, New Delhi
43.	Regional Centre for Biotechnology, Faridabad
44.	Science and Engineering Research Board, New Delhi
45.	Godavari River Management Board, Hyderabad
46.	Krishna River Management Board, Hyderabad
47.	National Centre for Cold-Change Development, New Delhi
48.	National Water Development Agency (New Delhi, Valsad, Bhubaneswar, Patna, Hyderabad & Gwalior)
49.	National Mission for Clean Ganga, New Delhi
50.	Narmada Control Authority, New Delhi
51.	National Water Development Agency, (NWDA), Valsad (2016-17)
52.	Brahmaputra Board (HQ), Guwahati
53.	National Culture Fund, New Delhi
54.	Nehru Memorial Museum and Library, New Delhi
55.	Nehru Yuva Kendra Sangathan, New Delhi
56.	Sports Authority of India, New Delhi
57.	Malviya National Institute of Technology (MNIT), Jaipur
58.	National Institute of Ayurveda, Jaipur
59.	Indian Institute of Information Technology, Kota
60.	Auroville Foundation, Auroville
61.	National Institute of Technical Teacher's Training & Research, Chennai
62.	National Institute of Siddha, Chennai
63.	Central Council for Research in Siddha, Chennai
64.	Indian Institute of Information Technology, Srirangam, Trichy
65.	Pondicherry University, Puducherry
66.	National Instructional Media Institute, Chennai
67.	Coconut Development Board, Kochi
68.	National Institute of Technology, Calicut
69.	Central University of Kerala, Kasargod
70.	Rampur Raza Library, Rampur
71.	Babasaheb Bhimrao Ambedkar University, Lucknow

Sl. No.	Name of Autonomous Body
72.	Indian institute of Technology, BHU, Varanasi
73.	Indian Institute of Information Technology, Allahabad
74.	Indian Institute of Technology, Kanpur
75.	Kendriya Hindi Shikshan Mandal, Agra
76.	Pharmacopoeia Commission for Indian Medicine & Homeopathy, Ghaziabad
77.	University of Allahabad, Prayagraj
78.	Rani Lakshmi Bai Central Agricultural University, Jhansi
79.	All India Institute of Medical Sciences, Raebareli
80.	National Institute of Technology, Pauri
81.	Dr Rajendra Prasad Central Agricultural University, Pusa
82.	Indian Institute of Technology, Patna
83.	Nalanda University, Rajgir
84.	Indian Institute of Management, Bodhgaya
85.	Khuda Baksh Oriental Public Library, Patna
86.	Mahatma Gandhi Central University of Bihar, Motihari
87.	All India Institute of Medical Science, Patna
88.	Mizoram University, Mizoram
89.	National Institute of Technology, Mizoram
90.	Dattopant Thengdi National Board for Workers Education and Development, Nagpur
91.	Haj Committee of India, Mumbai
92.	Indian Institute of Information Technology, Pune
93.	Indian Institute of Technology, Bombay
94.	Indian Institute of Technology, Dharwad
95.	Indian Institute of Technology, Goa
96.	South Central Zone for Cultural Centre, Nagpur
97.	Nagaland University, Nagaland
98.	National Institute of Technology, Nagaland
99.	North East Cultural Centre, Nagaland
100.	Rajiv Gandhi University, Arunachal Pradesh
101.	National Institute of Technology, Arunachal Pradesh
102.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh
103.	North Eastern Institute of Folk Medicine, Arunachal Pradesh
104.	Indian Institute of Science Education and Research (IISER), Berhampur
105.	National Institute of Technology, Rourkela
106.	All India Institute of Medical Sciences, Bhubaneswar
107.	All India Institute of Medical Sciences, Raipur (Chhattisgarh)
108.	Maulana Azad National Institute of Technology (MANIT), Bhopal

Sl. No.	Name of Autonomous Body
109.	Indian Institute of Information Technology, Bhopal
110.	All India Institute of Medical Sciences, Bhopal
111.	Assam University, Silchar
112.	Indian Institute of Technology, Guwahati
113.	National Institute of Technology, Durgapur
114.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
115.	National Institute of Technology, Silchar
116.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong
117.	North Eastern Institute of Ayurveda and Homeopathy (NEIAH), Shillong
118.	Rajiv Gandhi Indian Institute of Management, Shillong
119.	National Institute of Technology, Agartala
120.	Tripura University, Tripura
121.	Rashtriya Sanskrit Vidyapeetha, Tirupati
122.	University of Hyderabad, Hyderabad
123.	National Institute of Technology, Warangal
124.	The English and Foreign Languages University, Hyderabad
125.	Maulana Azad National Urdu University, Hyderabad
126.	Indian Institute of Technology, Hyderabad
127.	Indian Institute of Technology, Tirupati
128.	School of Planning and Architecture, Vijayawada
129.	Indian Institute of Information Technology, Chittoor
130.	Indian Institute of Science Education and Research, Tirupati
131.	Indian Institute of Management, Vishakhapatnam
132.	Mahatma Gandhi National Council of Rural Education, Hyderabad
133.	National Institute of Rural Development & Panchayati Raj, Hyderabad
134.	All India Institute of Medical Sciences, Mangalgi
135.	Indian Institute of Information Technology, Dharwad
136.	Central University of Karnataka, Gulbarga
137.	Dr B.R. Ambedkar National Institute of Technology, Jalandhar
138.	Indian institute of Social Science and Research, Mohali
139.	Indian Institute of Technology, Mandi
140.	Central University of Himachal Pradesh, Dharamshala
141.	National Institute of Technology, Hamirpur
142.	Indian Institute of Information Technology, Una
143.	Central University of Haryana, Mahendragarh
144.	Indian Institute of Information Technology, Sonapat

Sl. No.	Name of Autonomous Body
145.	Central university of Kashmir, Srinagar
146.	National Institute of Technology, Srinagar
147.	State Legal Services Authority, Chandigarh
148.	District Legal Services Authority, Chandigarh
149.	Animal Welfare Board of India, Ballabhgarh
150.	Manipur University, Manipur
151.	National Institute of Technology, Manipur

Appendix-IX

(Referred to in paragraph no.1. 10 (b))

List of Autonomous Bodies where physical verification of fixed assets was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	All India Council for Technical Education (Council), New Delhi
2.	Central Board of Secondary Examination, New Delhi
3.	Indian Council for Historical Research, New Delhi
4.	National Council of Educational Research and Training, New Delhi
5.	National Institute of Educational Planning and Administration, New Delhi
6.	National Institute of Technology, New Delhi
7.	Rastriya Sanskrit Sansthan, New Delhi
8.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
9.	School of Planning and Architecture, New Delhi
10.	University Grant Commission, New Delhi
11.	National Human Rights Commission, New Delhi
12.	Central Adoption Resource Authority, New Delhi
13.	Indian Council for Cultural Relations, New Delhi
14.	Prasar Bharati, New Delhi
15.	Press Council of India, New Delhi
16.	Indian Council for Medical Research
17.	Central Council for Research in Homeopathy, New Delhi
18.	Central Council for Research in Ayurvedic Science, New Delhi
19.	Wildlife Institute of India, Dehradun
20.	National Tiger Conservation Authority, New Delhi
21.	Regional Centre for Biotechnology, Faridabad
22.	Council of Scientific and Industrial Research, New Delhi*
23.	Godavari River Management Board, Hyderabad
24.	Krishna River Management Board, Hyderabad
25.	National Centre for Cold-Change Development, New Delhi
26.	National Mission for Clean Ganga, New Delhi
27.	Narmada Control Authority (outstation offices other than central office)
28.	National School of Drama, New Delhi
29.	International Buddhist Confederation, New Delhi
30.	Delhi Public Library, New Delhi
31.	Sangeet Natak Akadami, New Delhi
32.	National Museum Institute, New Delhi

* Eight labs under CSIR had not conducted physical verification of fixed assets.

33.	Sports Authority of India, New Delhi
34.	Lalit Kala Akademi, New Delhi
35.	Indian Institute of Information Technology, Vadodara
36.	Malviya National Institute of Technology (MNIT), Jaipur
37.	National Institute of Ayurveda, Jaipur
38.	Indian Institute of Technology, Jodhpur
39.	Indian Institute of Management, Udaipur
40.	Auroville Foundation, Auroville
41.	National Institute of Technical Teacher's Training & Research, Chennai
42.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
43.	National Institute of Technology, Karaikal
44.	Pondicherry University, Puducherry
45.	Indian Institute of Science, Education and Research, Thiruvananthapuram
46.	Indian Institute of Management, Kozhikode
47.	Rampur Raza Library, Rampur
48.	Indian Institute of Management, Lucknow
49.	Babasaheb Bhimrao Ambedkar University, Lucknow
50.	Kendriya Hindi Shikshan Mandal, Agra
51.	University of Allahabad, Prayagraj
52.	All India Institute of Medical Sciences, Raebareli
53.	Indian Institute of Management, Kashipur
54.	Motilal Nehru National Institute of Technology, Prayagraj
55.	Dr Rajendra Prasad Central Agricultural University, Pusa
56.	National Institute of Technology, Patna
57.	Mahatma Gandhi Central University of Bihar, Motihari
58.	All India Institute of Medical Science, Patna
59.	Central University of Jharkhand, Ranchi
60.	Indian Institute of Technology (ISM), Dhanbad
61.	National Institute of Technology, Jamshedpur
62.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
63.	Indian Institute of Information Technology, Ranchi at-Jamshedpur
64.	Mizoram University, Mizoram
65.	National Institute of Technology, Mizoram
66.	Dattopant Thengdi National Board for Workers Education and Development, Nagpur
67.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
68.	Indian Institute of Technology, Bombay
69.	Indian Institute of Technology, Dharwad
70.	Indian Institute of Technology, Goa
71.	South Central Zone for Cultural Centre, Nagpur
72.	Nagaland University, Nagaland

73.	National Institute of Technology, Nagaland
74.	North East Cultural Centre, Nagaland
75.	Rajiv Gandhi University, Arunachal Pradesh
76.	North Eastern Regional Institute of Science & Technology, Itanagar
77.	All India Institute of Medical Sciences, Bhubaneswar
78.	Indian Institute of Technology, Indore
79.	Indian Institute of Technology, Bhilai
80.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
81.	Indian Institute of Information Technology, Bhopal
82.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
83.	Assam University, Silchar
84.	Central Institute of Technology, Kokrajhar
85.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah
86.	National Institute for Locomotor Disabilities, Kolkata
87.	Indian Institute of Management, Calcutta
88.	Indian Institute of Science Education and Research, Kolkata
89.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
90.	National Institute of Homoeopathy, Kolkata
91.	National Institute of Technology, Durgapur
92.	National Institute of Technology, Silchar, Assam
93.	Visva-Bharati, Santiniketan
94.	Eastern Zonal Cultural Centre, Kolkata
95.	The Asiatic Society, Kolkata
96.	Victoria Memorial Hall, Kolkata
97.	North Eastern Hill University (NEHU), Shillong
98.	National Institute of Technology, Warangal
99.	Rashtriya Sanskrit Vidyapeetha, Tirupati
100.	University of Hyderabad, Hyderabad
101.	Maulana Azad National Urdu University, Hyderabad
102.	Indian Institute of Technology, Hyderabad
103.	Indian Institute of Technology, Tirupati
104.	All India Institute of Medical Sciences, Mangalgi
105.	Central University of Karnataka, Gulbarga
106.	National Institute of Unani Medicine, Bangalore
107.	Dr B.R. Ambedkar National Institute of Technology, Jalandhar
108.	Indian institute of Social Science and Research, Mohali
109.	Indian Institute of Technology, Mandi
110.	Central University of Himachal Pradesh, Dharamshala
111.	Indian Institute of Technology, Ropar

112.	Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur
113.	Central University of Haryana, Mahendragarh
114.	Indian Institute of Information Technology, Sonapat
115.	Central University of Kashmir, Srinagar
116.	National Institute of Technology, Srinagar
117.	Indian Institute of Management, Sirmaur
118.	Indian Institute of Technology, Jammu
119.	Post Graduate Institute of Medical Education and Research, Chandigarh
120.	Manipur University, Manipur

Appendix-X

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

List of Autonomous Bodies where physical verification of inventories was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	All India Council for Technical Education (Council), New Delhi
2.	Indian Council for Historical Research, New Delhi
3.	National Council of Educational Research and Training, New Delhi
4.	National Institute of Educational Planning and Administration, New Delhi
5.	School of Planning and Architecture, New Delhi
6.	University Grants Commission, New Delhi
7.	University of Delhi, New Delhi
8.	National Human Rights Commission, New Delhi
9.	Central Adoption Resource Authority, New Delhi
10.	Prasar Bharati, New Delhi
11.	Press Council of India, New Delhi
12.	Central Council for Research in Ayurvedic Science, New Delhi
13.	Central Council for Research in Homeopathy, New Delhi
14.	Indian Council for Medical Research, New Delhi
15.	Wildlife Institute of India, Dehradun
16.	Regional Centre for Biotechnology, Faridabad
17.	Council of Scientific and Industrial Research, New Delhi*
18.	Godavari River Management Board, Hyderabad
19.	Krishna River Management Board, Hyderabad
20.	Protection of Plant Varieties and Farmers' Rights Authority, New Delhi
21.	National Centre for Cold-Change Development, New Delhi
22.	National Water Development Agency, New Delhi
23.	National Mission for Clean Ganga, New Delhi
24.	Narmada Control Authority, Indore
25.	Sahitya Akademi, New Delhi
26.	National School of Drama, New Delhi
27.	International Buddhist Confederation, New Delhi
28.	Sangeet Natak Akademi, New Delhi
29.	Lalit Kala Akademi, New Delhi
30.	Indian Institute of Information Technology, Vadodara.
31.	Central University of Gujarat, Gandhinagar
32.	Malviya National Institute of Technology (MNIT), Jaipur
33.	National Institute of Ayurveda, Jaipur
34.	Indian Institute of Technology, Jodhpur

* Eight labs under CSIR were not conducted the physical verification of inventories.

Sl. No.	Name of Autonomous Body
35.	Indian Institute of Management, Udaipur
36.	Auroville Foundation, Auroville
37.	National Institute of Technical Teachers Training & Research, Chennai
38.	National Institute of Technology, Karaikal
39.	Pondicherry University, Puducherry
40.	National Institute of Technology, Calicut
41.	Indian Institute of Technology, Palakkad
42.	Rampur Raza Library, Rampur
43.	Babasaheb Bhimrao Ambedkar University, Lucknow
44.	Board of Apprenticeship Training, Kanpur
45.	Indian Institute of Management, Lucknow
46.	Kendriya Hindi Shikshan Mandal, Agra
47.	University of Allahabad, Prayagraj
48.	All India Institute of Medical Sciences, Raebareli
49.	National Institute of Technology, Pauri
50.	Motilal Nehru National Institute of Technology, Prayagraj
51.	Central University of Jharkhand, Brambe, Ranchi
52.	Indian Institute of Technology (ISM), Dhanbad
53.	National Institute of Technology, Jamshedpur
54.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
55.	Indian Institute of Information Technology, Ranchi
56.	Mizoram University, Mizoram
57.	National Institute of Technology, Mizoram
58.	Mahatma Gandhi Antar Rashtriya Hindi Vishwavidyalaya, Wardha
59.	Indian Institute of Technology, Dharwad
60.	National Institute of Industrial Engineering, Mumbai
61.	Nagaland University, Nagaland
62.	National Institute of Technology, Nagaland
63.	North East Cultural Centre, Nagaland
64.	Rajiv Gandhi University, Arunachal Pradesh
65.	North Eastern Regional Institute of Science & Technology, Itanagar
66.	All India Institute of Medical Sciences, Bhubaneswar
67.	Indian Institute of Technology, Indore
68.	Indian Institute of Technology, Bhilai
69.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
70.	Indian Institute of Information Technology, Bhopal
71.	Assam University, Silchar
72.	Central Institute of Technology, Kokrajhar
73.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah
74.	National Institute for Locomotor Disabilities, Kolkata
75.	National Institute of Technology, Silchar, Assam

Sl. No.	Name of Autonomous Body
76.	Indian Institute of Management, Calcutta
77.	Indian Institute of Science Education and Research, Kolkata
78.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
79.	National Institute of Homoeopathy, Kolkata
80.	National Institute of Technology, Durgapur
81.	Visva-Bharati, Santiniketan
82.	Eastern Zonal Cultural Centre, Kolkata
83.	The Asiatic Society, Kolkata
84.	Victoria Memorial Hall, Kolkata
85.	North Eastern Hill University (NEHU), Shillong
86.	National Institute of Technology, Warangal
87.	Maulana Azad National Urdu University, Hyderabad
88.	Rashtriya Sanskrit Vidyapeetha, Tirupati
89.	Indian Institute of Technology, Hyderabad
90.	The English and Foreign Languages University, Hyderabad
91.	Indian Institute of Technology, Tirupati
92.	Indian Institute of Information Technology, Chittoor
93.	All India Institute of Medical Sciences, Mangalgi
94.	Central University of Karnataka, Gulbarga
95.	National Institute of Unani Medicine, Bangalore
96.	Dr B.R. Ambedkar National Institute of Technology, Jalandhar
97.	Indian institute of Social Science and Research, Mohali
98.	Indian Institute of Technology, Mandi
99.	Central University of Himachal Pradesh, Dharamshala
100.	Indian Institute of Technology, Ropar
101.	Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur
102.	Central University of Haryana, Mahendragarh
103.	Indian Institute of Information Technology, Sonapat
104.	Indian Institute of Management, Amritsar
105.	National Institute of Technology, Srinagar
106.	Indian Institute of Management, Sirmaur
107.	Indian Institute of Technology, Jammu
108.	Post Graduate Institute of Medical Education and Research, Chandigarh
109.	National Institute of Technical Teachers Training and Research, Chandigarh
110.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladakh
111.	Manipur University, Manipur

Appendix-XI

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

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

Sl. No.	Name of Autonomous Body
1.	National Council for Teacher Education, New Delhi
2.	Council for Advancement of People's Action and Rural Technology, New Delhi
3.	Pandit Deendayal Upadhyaya National Institute For Persons with Physical Disabilities, New Delhi
4.	National Commission for Women, New Delhi
5.	National Commission for Protection of Child Rights, New Delhi
6.	National Trust, New Delhi
7.	Rehabilitation Council of India, New Delhi
8.	National Commission for Women, New Delhi
9.	National Skill Development Agency, New Delhi
10.	Prasar Bharati, New Delhi
11.	Press Council of India, New Delhi
12.	Betwa River Board, Jhansi
13.	Narmada Control Authority, Indore
14.	Brahmaputra Board, Guwahati
15.	Warehousing Development & Regulatory Authority, New Delhi
16.	Bureau of Indian Standards, New Delhi
17.	Delhi Public Library, New Delhi
18.	Gandhi Smriti and Darshan Samiti, New Delhi
19.	Lakshadweep Building Development Board, Kavaratti
20.	Babasaheb Bhimrao Ambedkar University, Lucknow
21.	Banaras Hindu University, Varanasi
22.	Board of Apprenticeship Training, Kanpur
23.	Central Institute of Higher Tibetan Studies, Sarnath
24.	Allahabad Museum, Allahabad
25.	North Central Zone Cultural Centre, Allahabad
26.	Indian Institute of Technology, Kanpur
27.	National Institute of Open Schooling (NIOS), NOIDA
28.	Noida Special Economic Zone Authority, Noida
29.	Pharmacopoeia Commission for Indian Medicine & Homeopathy, Ghaziabad
30.	VV Giri National Labour Institute, Noida
31.	Rani Lakshmi Bai Central Agricultural University, Jhansi
32.	All India Institute of Medical Sciences, Raebareli
33.	All India Institute of Medical Sciences, Rishikesh
34.	Hemvati Nandan Bahuguna Garhwal University, Garhwal

Sl. No.	Name of Autonomous Body
35.	Indian Institute of Management, Kashipur
36.	National Institute of Visually Handicapped, Dehradun
37.	Motilal Nehru National Institute of Technology, Prayagraj
38.	Dr Rajendra Prasad Central Agricultural University, Pusa
39.	Indian Institute of Technology, Patna
40.	Nalanda University, Rajgir
41.	Indian Institute of Management, Bodhgaya
42.	National Institute of Technology, Patna
43.	Mahatma Gandhi Central University of Bihar, Motihari
44.	All India Institute of Medical Science, Patna
45.	Central University of South Bihar, Bihar
46.	Khuda Bakhsh Oriental Public Library, Patna
47.	National Institute of Technology, Mizoram
48.	Indian Institute of Technology, Dharwad
49.	National Institute of Technology, Nagaland
50.	North East Cultural Centre, Nagaland
51.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
52.	All India Institute of Medical Sciences, Bhopal
53.	North Eastern Hill University (NEHU), Shillong
54.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong
55.	Rajiv Gandhi Indian Institute of Management, Shillong
56.	National Institute of Technology, Agartala
57.	Tripura University, Tripura
58.	National Institute of Mental Health and Neuro Sciences, Bangalore
59.	Dr B.R. Ambedkar National Institute of Technology, Jalandhar
60.	National Horticulture Board, Gurgaon
61.	North Zone Cultural Centre, Patiala
62.	Central University of Himachal Pradesh, Dharamshala
63.	State Legal Services Authority, Chandigarh
64.	District Legal Services Authority, Chandigarh
65.	Chandigarh Commission of Protection of Child Rights, Chandigarh
66.	Library of Tibetan Works and Archives, Dharamshala
67.	Indian Institute of Management, Jammu
68.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladakh

Appendix-XII

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

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

Sl. No.	Name of Autonomous Body
1.	All India Council for Technical Education (Council), New Delhi
2.	Central Board of Secondary Examination, New Delhi
3.	Indian Council for Historical Research, New Delhi
4.	Indian Council of Social Science Research, New Delhi
5.	Kendriya Vidyalaya Sangathan, New Delhi
6.	National Council for Promotion of Urdu Language, New Delhi
7.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
8.	School of Planning and Architecture, New Delhi
9.	University Grants Commission, New Delhi
10.	National Council for Teacher Education, New Delhi
11.	Rastriya Sanskrit Sansthan, New Delhi
12.	Indian Council for Cultural Relations, New Delhi
13.	Indian Council for World Affairs, New Delhi
14.	Food Safety Standard Authority of India, New Delhi
15.	Dental Council of India, New Delhi
16.	Pharmacy Council of India, New Delhi
17.	Morarji Desai National Institute of Yoga, New Delhi
18.	Employees' Provident Fund Organisation, New Delhi
19.	National Institute of Health and Family Welfare, New Delhi
20.	Central Council for Research in Unani Medicine, New Delhi
21.	National Board of Examination, New Delhi
22.	Central Council for Research in Yoga and Naturopathy, New Delhi
23.	Central Council for Research in Ayurvedic Science, New Delhi
24.	Central Council for Indian Medicine, New Delhi
25.	All India Institute of Medical Science, New Delhi
26.	Indian Council for Medical Research, New Delhi
27.	All India Institute of Ayurveda, New Delhi
28.	Central Council for Research in Homeopathy, New Delhi
29.	Medical Council of India, New Delhi
30.	Central Zoo Authority, New Delhi
31.	National Tiger Conservation Authority, New Delhi
32.	Indian Council of Agricultural Research, New Delhi

Sl. No.	Name of Autonomous Body
33.	Brahmaputra Board, Guwahati
34.	National School of Drama, New Delhi
35.	International Buddhist Confederation, New Delhi
36.	Gandhi Smriti and Darshan Samiti, New Delhi
37.	Centre for Cultural Resources and Training, New Delhi
38.	Delhi Public Library, New Delhi
39.	Indira Gandhi National Centre for the Arts, New Delhi
40.	Sangeet Natak Akademi, New Delhi
41.	National Museum Institute, New Delhi
42.	Nehru Yuva Kendra Sangathan, New Delhi
43.	National Legal Services Authority, New Delhi
44.	Sports Authority of India, New Delhi
45.	Lalit Kala Akademi, New Delhi
46.	Sardar Vallabhbhai National Institute of Technology, Surat
47.	Indian Institute of Technology, Jodhpur
48.	All India Institute of Medical Sciences, Jodhpur
49.	National Institute of Ayurveda, Jaipur
50.	Auroville Foundation, Auroville
51.	National Institute of Technical Teachers Training & Research, Chennai
52.	National Institute of Technology, Trichy
53.	National Institute of Siddha, Chennai
54.	Board of Apprenticeship Training, Chennai
55.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
56.	Gandhigram Rural Institute, Dindigul
57.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
58.	National Instructional Media Institute, Chennai
59.	Coconut Development Board, Kochi
60.	National Institute of Technology, Calicut
61.	Rampur Raza Library, Rampur
62.	Banaras Hindu University, Varanasi
63.	Board of Apprenticeship Training,(NR), Kanpur
64.	Central Institute of Higher Tibetan Studies, Sarnath
65.	Allahabad Museum, Allahabad
66.	Indian Institute of Information Technology, Lucknow
67.	Indian Institute of Technology BHU, Varanasi
68.	Indian Institute of Information Technology, Allahabad
69.	North Central Zone Cultural Centre, Allahabad

Sl. No.	Name of Autonomous Body
70.	Indian Institute of Management, Lucknow
71.	Kendriya Hindi Shikshan Mandal, Agra
72.	Navodaya Vidyalaya Samiti, Noida
73.	Noida Special Economic Zone Authority, Noida
74.	Pharmacopoeia Commission for Indian Medicine & Homeopathy, Ghaziabad
75.	Rani Lakshmi Bai Central Agricultural University, Jhansi
76.	V.V. Giri National Labour Institute, Noida
77.	All India Institute of Medical Sciences, Raibareli
78.	All India Institute of Medical Sciences, Rishikesh
79.	Indian Institute of Management, Kashipur
80.	Indian Institute of Technology, Roorkee
81.	National Institute of Technology, Pauri
82.	Gurukul Kangri Vishwavidyalaya, Haridwar
83.	Indian Institute of Technology (ISM), Dhanbad
84.	National Institute of Technology, Jamshedpur
85.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
86.	Indian Institute of Information Technology, Ranchi
87.	National Institute of Technology, Mizoram
88.	Board of Apprenticeship Training (WR), Mumbai
89.	Indian Institute of Technology, Goa
90.	Indian Institute of Information Technology, Nagpur
91.	National Institute of Industrial Engineering, Mumbai
92.	National Institute of Naturopathy, Pune
93.	South Central Zone Cultural Centre, Nagpur
94.	Ali Yavar National Institute of Hearing Handicapped
95.	Dattopant Thengdi National Board for Workers Education and Development, Nagpur
96.	North East Cultural Centre, Nagaland
97.	Indian Institute of Science Education and Research (IISER), Berhampur
98.	National Institute of Technology, Rourkela
99.	All India Institute of Medical Sciences, Bhubaneswar
100.	Indian Institute of Technology, Bhubaneswar
101.	Central University of Orissa, Koraput
102.	Swami Vivekanand National Institute of Rehabilitation Training & Research, Cuttack
103.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
104.	Maharshi Sandipani Rashtriya Vedvidya Pratishthan (MSRVVP), Ujjain

Sl. No.	Name of Autonomous Body
105.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
106.	Maulana Azad National Institute of Technology (MANIT), Bhopal
107.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
108.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
109.	Dr. Harisingh Gour Vishwavidalaya, Sagar
110.	All India Institute of Medical Sciences, Bhopal
111.	Lakshmbai National Institute of Physical Education, Gwalior
112.	Central Institute of Technology, Kokrajhar
113.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah
114.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
115.	Indian Institute of Information Technology, Guwahati
116.	Indian Institute of Science Education and Research, Kolkata
117.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
118.	National Institute of Homoeopathy, Kolkata
119.	National Institute of Technical Teachers' Training and Research, Kolkata
120.	National Institute of Technology, Durgapur
121.	Tezpur University, Assam
122.	Visva-Bharati, Shantiniketan
123.	Chittaranjan National Cancer Institute (CNCI), Kolkata
124.	Victoria Memorial Hall, Kolkata
125.	The Asiatic Society, Kolkata
126.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong
127.	North Eastern Institute of Ayurveda and Homeopathy (NEIAH), Shillong
128.	Rajiv Gandhi Indian Institute of Management, Shillong
129.	National Institute of Technology, Agartala
130.	National Institute of Technology, Warangal
131.	National Institute of Science and Education Research, Tirupati
132.	Rashtriya Sanskrit Vidyapeetha, Tirupati
133.	Indian Institute of Technology, Tirupati
134.	Indian Institute of Technology, Hyderabad
135.	National Institute of Rural Development & Panchayati Raj, Hyderabad
136.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad
137.	Salarjung Museum, Hyderabad
138.	Central University of Karnataka, Gulbarga
139.	Indian Institute of Science, Bangalore
140.	National Institute of Unani Medicine, Bangalore

Sl. No.	Name of Autonomous Body
141.	Dr B.R. Ambedkar National Institute of Technology, Jalandhar
142.	National Horticulture Board, Gurgaon
143.	Indian Institute of Technology, Mandi
144.	Central University of Himachal Pradesh, Dharamshala
145.	State Legal Services Authority, Chandigarh
146.	Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur
147.	Central University of Jammu, Jammu
148.	Library of Tibetan Works and Archives, Dharamshala
149.	District Legal Services Authority, Chandigarh
150.	National Institute of Technology, Srinagar
151.	Indian Institute of Management, Sirmour
152.	Indian Institute of Management, Jammu
153.	Post Graduate Institute of Medical Education and Research, Chandigarh
154.	National Institute of Technical Teachers Training and Research, Chandigarh
155.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladakh
156.	Indian Institute of Information Technology, Una
157.	Indian Institute of Management, Rohtak
158.	National Institute of Technology, Kurukshetra
159.	North Zone Cultural Centre, Patiala
160.	Manipur University
161.	National Institute of Technology, Manipur

Appendix-XIII*(Referred to in paragraph no. 1.10 (f))***List of Autonomous Bodies which had not provided depreciation on fixed assets**

Sl. No.	Name of Autonomous Body
1.	National Council for Teacher Education, New Delhi
2.	All India Institute of Medical Sciences, New Delhi
3.	Technology Development Board, New Delhi
4.	Warehousing Development & Regulatory Authority, New Delhi
5.	Bureau of Indian Standards, New Delhi
6.	Indira Gandhi National Centre for the Arts, New Delhi
7.	National Institute of Ayurveda, Jaipur
8.	Post Graduate Institute of Medical Education and Research, Chandigarh

Appendix-XIV

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

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

Sl. No.	Name of Autonomous Body
1.	Central Zoo Authority, New Delhi
2.	National Mission for Clean Ganga, New Delhi
3.	Indian Institute of Technology, Madras, Chennai
4.	National Institute of Technical Teachers Training & Research, Chennai
5.	National Institute of Technology, Trichy
6.	National Institute of Siddha, Chennai
7.	Board of Apprenticeship Training, Chennai
8.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
9.	Gandhigram Rural Institute, Dindigul
10.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
11.	National Instructional Media Institute, Chennai
12.	Indian Institute of Information, Technology, Design and Manufacturing, Kancheepuram
13.	Pondicherry University, Puducherry
14.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
15.	Central Council for Research in Siddha, Chennai
16.	South Zone Cultural Centre, Thanjavur
17.	Kalakshetra Foundation, Chennai
18.	All India Institute of Medical Sciences, Rishikesh
19.	National Institute of Technology, Arunachal Pradesh
20.	Swami Vivekanand National Institute of Rehabilitation Training & Research, Cuttack
21.	National Institute of Technology, Sikkim
22.	National Institute of Technology, Warangal
23.	Rashtriya Sanskrit Vidyapeetha, Tirupati
24.	Indian Institute of Technology, Hyderabad
25.	All India Institute of Medical Sciences, Mangalgi
26.	National Institute of Rural Development & Panchayati Raj, Hyderabad
27.	Central University of Karnataka, Gulbarga
28.	Indian Institute of Science, Bangalore
29.	National Institute of Technology, Karnataka
30.	Indian Institute of Information Technology, Dharwad
31.	National Institute of Unani Medicine, Bangalore

Appendix-XV

(Referred to in paragraph no. 1.11)

Detailed position of the Action Taken Notes awaited/Under correspondence from various Ministries/Departments upto the year ended March 2019 as on September 2020

Sl. No.	Name of the Ministry/ Deptt.	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
1.	AYUSH	2018	-	-	-	1	1	-	1	1	-
2.	Department of Atomic Energy	2015	1	-	1	-	-	-	1	-	1
		2018	2	-	2	-	-	-	2	-	2
3.	Department of Bio-Technology	2018	1	-	1	-	-	-	1	-	1
4.	Department of Science and Industrial Research	2017	1	-	1	-	-	-	1	-	1
5.	Culture	2012	-	-	-	1	-	1	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2016	-	-	-	1	-	1	1	-	1
		2017	-	-	-	2	1	1	2	1	1
		2018	-	-	-	1	1	-	1	1	-
6.	Drinking Water and Sanitation	2018	1	-	1	-	-	-	1	-	1
7.	Earth Sciences	2014	1	-	1	-	-	-	1	-	1
		2018	1	-	1	-	-	-	1	-	1
8.	Environment,	2013	1	-	1	-	-	-	1	-	1

Sl. No.	Name of the Ministry/ Deptt.	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
	Forest and Climate Change	2014	1	-	1	-	-	-	1	-	1
		2015	2	-	2	-	-	-	2	-	2
		2016	1	-	1	-	-	-	1	-	1
9.	External Affairs	2016	1	-	1	-	-	-	1	-	1
		2018	3	3	-	1	1	-	4	4	-
10.	Health and Family Welfare	2014	2	-	2	1	-	1	3	-	3
		2018	-	-	-	2	2	-	2	2	-
11.	Home Affairs	2018	1	1	-	-	-	-	1	1	-
12.	Education/Human Resource Development	2006	-	-	-	1	-	1	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2014	-	-	-	1	-	1	1	-	1
		2016	1	-	1	1	-	1	2	-	2
		2017	-	-	-	4	-	4	4	-	4
		2018	-	-	-	4	4	-	4	4	-
13.	Labour and Employment	2017	-	-	-	1	-	1	1	-	1
14.	Law and Justice	2018	1	1	-	-	-	-	1	1	-
15.	New and Renewable Energy	2018	1	-	1	-	-	-	1	-	1
16.	Planning Commission/NITI Aayog	2018	1	1	-	-	-	-	1	1	-
17.	Social Justice and Empowerment	2003	1	-	1	-	-	-	1	-	1
		2006	1	-	1	-	-	-	1	-	1

Sl. No.	Name of the Ministry/ Deptt.	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
		2017	1	1	-	-	-	-	1	1	-
18.	Youth Affairs and Sports	2012	1	-	1	-	-	-	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2014	-	-	-	2	-	2	2	-	2
		2015	-	-	-	1	1	-	1	1	-
			20	7	13	21	08	13	41	15	26

Appendix-XVI

(Referred to in paragraph no. 1.11)

**Year wise pendency of ATNs
Outstanding Action Taken Notes as of September 2020
(Union Territories without Legislatures)**

Sl. No	Name of the UT	Report for the year ended March	Due	Not received at all	Under correspondence
1.	Andaman & Nicobar Islands	2018	2	2	-
2.	Chandigarh Administration	2018	4	4	-
3.	Dadra & Nagar Haveli and Daman & Diu Administration	2018	3	3	-
4.	Lakshadweep	2014	1	-	1
		2016	1	-	1
		2018	1	1	-
Total			12	10	2

Appendix-XVII

(Referred to in paragraph no. 1.13 (Table 9))

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

(₹ in crore)

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
1.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	4.27	4.27	Amount of ₹ 4.27 crore on account of gunny cost to State Government of Punjab and its agencies at FCI, District Office (DO) Ludhiana on procurement of CMR rice. In view of the audit observation, the Management has made recovery.
2.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	11.70	10.18	Irregular payment of unloading and stacking charges under <i>mandi</i> labour charges on procurement of custom milled rice (CMR) from State Government of Punjab and its Agencies at FCI, DO Bhatinda during the period KMS 2009-10 to KMS 2012-13. In view of the audit observation, the Management has made recovery.
3.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Under Recovery	0.09	0.10	Non recovery of storage stacking charges and weightment charges on replacement of BRL due to delay in replacement of substandard rice by State Agencies/Millers at FCI, DO Bathinda. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
4.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Under Recovery	Not quantified in observation	16.72	Short recovery of storage charges on revision of final rates of KMS 2008-09 at FCI, DO Bathinda. In view of the audit observation, the Management has made recovery.
5.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	1.71	1.71	Excess payment of storage cum handling charges on escalated wholesale price index at FCI, RO Punjab during the year 2016-17. In view of the audit observation, the Management has made recovery.
6.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Non recovery of differential amount	7.32	12.03	FCI has not recovered the differential amount from Andhra Pradesh State Civil Supplies Corporation consequent to finalisation of CMR rates. FCI has worked out the differential cost of ₹ 1202.87 lakh based on the final cost sheets and recovered from CMR bills. In view of the audit observation, the Management has made recovery.
7.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.19	0.23	Excess payment of handling charge of ₹ 18.76 lakh due to excess certification of refilling work by the depot in-charges of FSD Hajipur, CWC Siwan, BSWC, Chapra & CWC Garoul. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
8.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	2.14	0.87	Irregular payment of ₹ 213.84 lakh towards 'Commission to Societies, for procurement of CMR from Bihar State Food & Civil Supplies Corporation Ltd. (BSF & CS Ltd.) during KMS year 2012-13. In view of the audit observation, the Management has made recovery.
9.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.10	0.10	Excess payment of ₹ 9.61 lakh to H&T Contractors on account of handling of CMR at FCI DO, Chapra and Hajipur. In view of the audit observation, the Management has made recovery.
10.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	4.75	0.94	Irregular payment of ₹ 474.35 lakh to the State agency for purchase of CMR during the KMS year 2010-11 to 2012-13 at FCI, Samastipur. In view of the audit observation, the Management has made recovery.
11.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Under Recovery	0.04	0.03	Non deduction of TDS of ₹ 3.75 lakh from the contractors at FCI, DO Banderdewa. In view of the audit observation, the Management has made recovery.
12.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.15	0.28	Overbooking of departmental labour resulted in excess payment of ₹ 15.28 lakh at FCI,DO, Dhanbad. In view of the audit observation, the Management has made recovery.
13.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Under Recovery	9.12	2.24	Non imposition of penalty on procurement of paddy under MSP scheme through private party at FCI, West Bengal Region. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
14.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	0.08	0.06	Inadmissible payment towards interest charges amounting to ₹ 7.71 lakh to State Govt. Agency for purchase of CMR at FCI, DO, Purnea. In view of the audit observation, the Management has made recovery.
15.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.01	0.01	Excess Payment of ₹ 1.38 lakh towards double handling charges at FCI, DO, Motihari. In view of the audit observation, the Management has made recovery.
16.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	0.06	0.06	Inadmissible payment of ₹ 6.20 lakh of interest charges on procurement of CMR from State Agencies at FCI Samastipur. In view of the audit observation, the Management has made recovery.
17.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.03	0.03	Excess payment of ₹ 3.11 lakh to handling Contractor at FCI, DO, Guwhati. In view of the audit observation, the Management has made recovery.
18.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.26	0.12	Excess payment of ₹ 25.79 lakh on direct dispatch of food grains from wagon at FCI, DO, Malda. In view of the audit observation, the Management has made recovery.
19.	Central Warehousing Corporation	Consumer Affairs, Food and Public Distribution	Over Payment	0.09	0.05	Excess payment of ₹ 9.49 lakh to handling Contractor at CWC, RO Patna. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
20.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.03	0.03	Excess payment of ₹ 3.40 lakh to handling Contractor at FCI, DO, Shilong. In view of the audit observation, the Management has made recovery.
21.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over Payment	0.28	0.12	Excess payment due to incorrect considering of multiple handling operation viz. unloading, refilling and standardisation of same food grain bag instead of single operation at FCI DO, Muzaffarpur. In view of the audit observation, the Management has made recovery.
22.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	0.04	0.02	Inadmissible payment of interest charges of ₹ 4.99 lakh on procurement of CMR from State Agencies at FCI, DO, Muzaffarpur. In view of the audit observation, the Management has made recovery.
23.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible Payment	0.85	1.05	Non recovery of unloading charges of ₹ 85.33 lakh on wheat delivery by State Government Agencies. In view of the audit observation, the Management has made recovery.
24.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Over payment	0.15	0.18	Excess payment of transportation charges of ₹ 14.90 lakh. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under recovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
25.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Under recovery	2.32	0.18	Non recovery of penalty of ₹ 2.32 crores from H&T Contractors towards under movement of stocks at FCI Chhattisgarh and MP Region. In view of the audit observation, the Management has made recovery.
26.	Food Corporation of India	Consumer Affairs, Food and Public Distribution	Inadmissible payment	19.35	28.30	Carry-over charges of ₹ 19.35 crore (₹ 10.92 crore for 2014-15 and ₹ 8.43 crore for 2015-16) was paid to State Govt. Agency (MPSCSC) in respect of stocks taken over in silo bags at Sheopur centre (MP State), which was inadmissible. After this was pointed out by Audit, a review of the carry-over charges paid in MP Region was reviewed by a Committee appointed by FCI. The Committee reported inadmissible carry-over charges payment of ₹ 59 crore of which an amount of ₹ 28.30 crore was recovered from MPSCSC during 2018-19.
27.	Indian Rare Earth Limited- OSCOM	Department of Atomic Energy	Over Payment	0.34	0.34	Incorrect adoption of rate of GST in respect of execution of works towards civil construction for desalination plant resulted in excess payment of GST amounting to ₹ 34.48 lakh along with excess future obligation towards GST amounting to ₹ 61.35 lakh at IREL- OSCOM unit at Ganjam. In view of the audit observation, the Management has made recovery.

Sl. No.	Name of the Unit	Administrative Ministry/Department	Nature of overpayment/ under rpecovery/ inadmissible payment	Amount of over payment /under payment/ inadmissible payment as pointed out by Audit	Amount recovered by Auditee organisation during 2018-19	Audit observation and Action taken by Ministry/Department
28.	Indian Rare Earth Limited- OSCOM	Department of Atomic Energy	Under Recovery	0.19	0.23	Non imposition of LD due to non deployment of EME owing to Party at IREL-OSCOM unit at Ganjam. In view of the audit observation, the Management has made recovery.
Total				65.66	80.48	

