PRESS RELEASE

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

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CAG Audit Report on Central Autonomous Bodies Tabled in Parliament

Audit Report No. 9 of 2026 contains significant audit findings arising from the compliance audit of Central Autonomous Bodies (CABs) under various Ministries/Departments of the Union Government for the year ended March 2023. It was tabled in Parliament here today. CABs are intended to perform certain specified services of public utility or to execute certain programmes and policies of the Government, essentially out of financial assistance from the Government. During 2022-23, Government of India released ₹1,13,012.01 crore as grants to CABs, of which ₹13,464.22 crore remained unutilised as on 31 March 2023. Significant observations under financial and compliance audit are given below:

Financial Audit of accounts of CABs

- Audit of accounts of 479 CABs were to be conducted by the C&AG. Annual accounts of 250 CABs for the year 2022-23 were furnished after the due date of 30 June 2023.
- Annual accounts of one year to nine years were not submitted for Audit by 11 CABs as of 31 March 2024.
- 44 CABs revised their accounts as a result of audit. Adverse comments on accounts were given on annual accounts of five CABs and Disclaimer of Opinion was given to one CAB.
- Physical verification of the fixed assets and inventories of 132 CABs and 111 CABs respectively was not conducted.
- Significant deviations/misstatements in financial statements of CABs for the year ended March 2023 were noticed, which resulted in overstatement/understatement of liabilities, assets, income and expenditure.
- 27 CABs neither returned interest of ₹ 121.82 crore earned on grant received from the Government nor created liability for the same in their accounts.
- 164 CABs have not accounted for gratuity and other retirement benefits based on actuarial valuation.

Compliance Audit Observations- Some of the important cases are highlighted below:

- Lack of due diligence by Sahitya Akademi in ascertaining status of the plot allotted by DDA before accepting it resulted in allotment of non-existing/encumbered plots thrice leading to blocking of ₹ 83.07 lakh paid to DDA for the plot.

- Irregular utilisation of SC/ST grants-in-aid amounting to ₹ 17.34 crore by the Board of Apprenticeship Training, Mumbai to the apprentices belonging to General Category in violation of the guidelines of NITI Aayog.
- Irregular utilization of Cumulative Professional Development Allowance for procurement of laptops/desktops/ tablets etc. amounting to ₹ 1.34 crore by faculty members of Central Institute of Technology, Kokrajhar, Indian Institute of Technology, Guwahati and Indian Institute of Technology, Bombay.
- Irregular reimbursement of leave encashment by Central University of Kashmir, Ganderbal for outsourced manpower resulted in loss of ₹ 76.31 lakh.
- Non-compliance of GFR 2017 and other manuals/regulations in procurement of goods and execution of works amounting to ₹ 8.16 crore by officials of Central University of Tamil Nadu resulted in loss of ₹ 2.60 crore.
- Indian Institute of Science Education and Research, Kolkata gave possession of three acres of land and building valuing ₹ 12.54 crore irregularly to a Private Foundation to run a school without financial consideration resulting in non-realisation of revenue amounting to ₹ 6.50 crore due to non-finalization of rent agreement.
- Delay in renewing the MoU by IGNOU led to a two-year disruption of services from GV stations and resulted in infructuous expenditure amounting to ₹ 23.57 crore during which no educational broadcasting was undertaken. It incurred ₹ 34.35 crore on license/spectrum fees despite most stations being closed or functioning below capacity.
- Non-adherence to prescribed timelines by National Testing Agency for deposit of TDS in Government Account resulted in avoidable payment of penal interest aggregating ₹ 54.24 lakh.
- There was a short collection of University Development Fee of ₹ 2.01 crore in three colleges under University of Delhi viz., Ram Lal Anand College, Shivaji College and Shaheed Bhagat Singh (Evening) College.
- There was a short realization of dues of ₹ 1.78 crore due to non-initiation of action on the contractor by AIIMS, Rishikesh.

Audit Impact – At the instance of Audit, five CABs have recovered ₹ 5.14 crore from employee/loanee/contractors. In two instances, CABs have remitted unspent balance of ₹ 21.87 crore being grants and interest thereon to the Consolidated Fund of India.

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