

APPENDIX - I

(Referred to in paragraph 1.3)

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

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
1.	Visakhapatnam Special Economic Zone Authority, Hyderabad	4-12-12	5
2.	Indian Museum, Kolkata	19-11-12	4
3.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	5-10-12	3
4.	Nehru Memorial Museum and Library, New Delhi.	8-10-12	3
5.	Haj Committee of India, Mumbai.	4-12-12	5
6.	Indian Council of Medical Research, New Delhi	24-12-12	5
7.	Central Council for Research in Homoeopathy, New Delhi	29-10-12	3
8.	National Institute of Naturopathy, Pune	27-12-12	5
9.	Lakshadweep State Legal Service Authority, Kavaratti	19-11-12	4
10.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior.	4-12-12	5
11.	Board of Apprenticeship Training, Kanpur.	27-11-12	4
12.	Central Institute of Classical Tamil, Chennai	12-11-12	4
13.	Gandhigram Rural University, Gandhigram	19-11-12	4
14.	Manipur University, Imphal	26-12-12	5
15.	National Institute of Technology, Kozhikode (Calicut)	12-10-12	3
16.	Rajeev Gandhi University, Arunachal Pradesh	6-12-12	5
17.	University of Delhi, New Delhi	30-10-12	3
18.	Visva Bharati University, Shantiniketan	17-12-12	5
19.	Indian Institute of Management, Rohtak	3-10-12	3
20.	Indian Institute of Management, Raipur	16-10-12	3
21.	National Institute of Technology,	29-11-12	4

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	Puducherry, Karaikal		
22.	National Institute of Technology, Aizawal	18-12-12	5
23.	Hemwati Nandan Bahuguna Garhwal University	16-10-12	3
24.	Central Institute of Buddhist Studies, Laddhakh	1-10-12	3
25.	National Bal Bhawan, New Delhi	14-12-12	5
26.	Central Board of Workers Education, Nagpur	19-10-12	3
27.	Betwa River Board, Jhansi	29-11-12	4
28.	Central Adoption Resource Authority, New Delhi.	18-12-12	5
29.	Organising Committee for Commonwealth Games, New Delhi	27-12-12	5
30.	Sports Authority of India, New Delhi	9-10-12	3
31.	Rajeev Gandhi National institute of Youth Development, Sriperumbudur	17-10-12	3
32.	National Sports Development Fund, New Delhi (Entrustment received in Oct. 2012)	23-10-12	3
33.	Central Agricultural University, Imphal	31-12-12	5
34.	Special Economic Zone, Noida	20-10-12	3
35.	Eastern Zonal Cultural Centre, Kolkata	23-11-12	4
36.	Sahitya Akademi, New Delhi	28-10-12	3
37.	Institute for Defence Studies	14-11-12	4
38.	South Central Zone Cultural Centre, Nagpur	24-12-12	5
39.	Madras Special Economic Zone, Chennai	1-7-13	12
40.	Sangeet Natak Akademi, New Delhi.	7-1-13	6
41.	Central Council for Research in Sidhha, Chennai	11-3-13	8
42.	Regional Institute of Medical Sciences, Imphal	23-1-13	6
43.	Dr. Hari Singh Gour Vishwavidalaya, Sagar	11-2-13	7
44.	National Institute of Technology, Takyelpat	28-2-13	7
45.	National Institute of Technology, Goa	18-4-13	9
46.	National Institute of Technology, Meghalaya	15-2-13	7

47.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	7-2-13	7
48.	Central Board of Secondary Education, New Delhi	18-4-13	9
49.	Dargah Khawaja Sahib, Ajmer	28-3-13	8
50.	National Commission for Backward Classes, New Delhi.	2-4-13	9
51.	Nehru Yuva Kendra Sangathan, New Delhi.	21-1-13	6
52.	National Museum Institute, New Delhi	21-3-13	8
53.	National Cultural Fund, New Delhi	19-3-13	8
54.	South Zone Cultural Centre, Thanjavur	28-6-13	11
55.	Prasar Bharati, New Delhi	27-2-13	7

APPENDIX - II

(Referred to in paragraph 1.4)

List of Autonomous Bodies in respect of which audited accounts for the year 2011-12 had not been presented before the Parliament as on 31 December 2013

Sl. No.	Name of Autonomous Body (Ministry wise)
Ministry of Commerce and Industry	
1.	Export Inspection Agency, Kolkata
Ministry of Chemical and Fertilizers	
2.	National Institute of Pharmaceuticals Education & Research, Kolkata
3.	National Institute of Pharmaceuticals Education & Research, Guwahati
Ministry of Road Transport and Highways	
4.	Indian Roads Congress
Ministry of Civil Aviation	
5.	Airport Economic Regulatory Authority

APPENDIX -III

(Referred to in paragraph 1.4)

Delay in presentation of audited accounts for the years 2009-10, 2010-11 and 2011-12 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited accounts	Delay in months
	Ministry of Agriculture		
1.	Central Agricultural University, Imphal	2010-11	19
2.	Veterinary Council of India, New Delhi	2010-11	8
		2011-12	8
3.	Coconut Development Board, Kochi	2011-12	2
	Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals)		
4.	National Institute of Pharmaceuticals Education & Research (NIPER), Mohali	2011-12	4
	Ministry of Coal		
5.	Coal Mines Provident Fund Organisation	2011-12	8
	Ministry of Commerce and Industry		
6.	Export Inspection Council, New Delhi	2011-12	7
7.	Export Inspection Agency, New Delhi	2011-12	7
8.	Spices Board , Cochin	2011-12	2
9.	Export Inspection Agency, Chennai	2011-12	5
10.	Export Inspection Agency, Kochi	2011-12	5
11.	Marine Products Export Development Authority, Kochi	2011-12	1
12.	National Institute of Pharmaceuticals Education and Research, Kolkata	2011-12	12
	Ministry of Consumer Affairs Food & Public Distribution		
13.	Bureau of Indian Standards, New Delhi.	2011-12	2
	Ministry of Culture		
14.	National Culture Fund, New Delhi	2010-11	16
15.	Central Institute of Buddhist Studies, Leh	2011-12	4
16.	Central University of Higher Tibetan Studies Sarnath, Varanasi	2011-12	4

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17.	Centre for Cultural Resources and Training, New Delhi	2011-12	8
18.	Delhi Public Library	2011-12	4
19.	Eastern – Zonal Cultural Centre, Kolkata	2011-12	4
20.	Gandhi Smriti & Darshan Samiti, Delhi	2011-12	7
21.	Indira Gandhi National Center for the Arts, New Delhi	2011-12	4
22.	Kalakshetra Foundation, Chennai	2011-12	12
23.	Khuda Bux Oriental Public Library, Patna	2011-12	7
24.	National School of Drama , New Delhi.	2011-12	4
25.	North-East Zone Cultural Centre, Dimapur	2011-12	14
26.	North-Zone Cultural Centre, Patiala	2011-12	4
27.	SahityaAkademi, New Delhi.	2011-12	4
28.	Salarjung Museum Board, Hyderabad	2011-12	4
	Ministry of External Affairs		
29.	Nalanda University, New Delhi	2011-12	13
30.	Haj Committee of India, Mumbai	2011-12	14
	Ministry of Finance		
31.	Insurance Regulatory and Development Authority, Hyderabad	2011-12	4
	Ministry of Health & Family Welfare		
32.	Central Council for Research in Yoga and Naturopathy, New Delhi.	2011-12	3
33.	All India Institute of Medical Sciences, New Delhi.	2011-12	4
34.	Rashtriya Ayurveda Vidyapeeth, New Delhi.	2011-12	4
	Ministry of Heavy Industries and Department of Public Enterprises		
35.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)	2011-12	7
	Ministry of Human Resource Development		
36.	PuducherryUniversity,Puducherry	2009-10	12
37.	Sports Authority of India	2009-10	19
38.	KendriyaVidyalayaSangathan, New Delhi.	2011-12	3
39.	National Council of Educational Research & Training, New Delhi.	2011-12	3
40.	National Institute of Open Schooling, Noida.	2011-12	2

41.	All India Council for Technical Education, New Delhi.	2011-12	2
42.	Auroville Foundation, Auroville	2011-12	3
43.	Board of Apprenticeship Training, Mumbai.	2011-12	3
44.	Board of Apprenticeship Training, Kolkata	2011-12	3
45.	Central Institute of Technology, Kokrajhar	2011-12	3
46.	Central University of Himachal Pradesh	2011-12	4
47.	Indian Council of Philosophical Research, New Delhi.	2011-12	4
48.	Indian Institute of Management, Kozhikode	2011-12	4
49.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram	2011-12	4
50.	Indian Institute of Management, Bangalore	2011-12	4
51.	Indian Institute of Management, Kolkata	2011-12	4
52.	Indian Institute of Management, Tiruchirapalli	2011-12	4
53.	Indian Institute of Science Education & Research, Mohali	2011-12	4
54.	Indian Institute of Science Education & Research, Pune	2011-12	4
55.	Indian Institute of Science Education & Research, Trivendrum	2011-12	4
56.	Indian Institute of Science Education & Research, Kolkata	2011-12	4
57.	Indian Institute of Science, Bangalore	2011-12	4
58.	Indian Institute of Technology, Chennai	2011-12	2
59.	Indian Institute of Technology, Guwahati	2011-12	2
60.	Indian Institute of Technology, Hyderabad	2011-12	2
61.	National Council of Rural Institutes, Hyderabad	2011-12	4
62.	National Institute of Industrial Engineering, Mumbai.	2011-12	4
63.	National Institute of Technical Teachers Training & Research, Kolkata	2011-12	4
64.	National Institute of Technical Teachers Training and Research, Bhopal	2011-12	4
65.	National Institute of Technical Teachers Training and Research, Chandigarh	2011-12	4
66.	National Institute of Technology, Agartala	2011-12	8
67.	National Institute of Technology, Rourkela	2011-12	4

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68.	National Institute of Technology, Silchar	2011-12	2
69.	National Institute of Technology, Srinagar	2011-12	2
70.	National Institute of Technology, Surathkal	2011-12	2
71.	National Institute of Technology, Warangal	2011-12	2
72.	National University of Educational Planning & Administration, New Delhi.	2011-12	2
73.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2011-12	2
74.	Sardar Vallabhbhai National Institute of Technology, Surat	2011-12	2
75.	School of Planning and Architecture, Bhopal	2011-12	2
76.	School of Planning and Architecture, New Delhi.	2011-12	2
77.	School of Planning and Architecture, Vijayawada.	2011-12	3
78.	Visvesvaraya National Institute of Technology, Nagpur	2011-12	2
	Ministry of Information & Broadcasting		
79.	Press Council of India, New Delhi.	2011-12	3
	Ministry of Labour & Employment		
80.	V.V. Giri National Labour Institute, Noida	2011-12	4
	Ministry of Micro, Small and Medium Enterprises		
81.	Khadi and Village Industries Commission, Mumbai	2011-12	4
	Ministry of Power		
82.	Bureau of Energy Efficiency, New Delhi.	2011-12	3
83.	National Power Training Institute, New Delhi	2011-12	4
84.	Central Electricity regulatory Commission	2011-12	4
	Ministry of Rural Development		
85.	Council for Advancement of People's Action & Rural Technology, New Delhi.	2011-12	7
	Ministry of Shipping		
86.	Seaman's Provident Fund Organisation, Mumbai	2011-12	4
87.	Kolkata Port Trust, Kolkata	2011-12	4
88.	VO Chidambaranar Port Trust, Tuticorin	2011-12	3

	Ministry of Social Justice & Empowerment		
89.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	2011-12	2
90.	National Institute of for Mentally Handicapped, Hyderabad	2011-12	8
91.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2011-12	8
92.	Dr. Shyama Prasad Mukherjee National Institute of Orthopedically Handicapped, Calcutta	2011-12	8
93.	Rehabilitation Council of India, New Delhi	2011-12	2
	Ministry of Textiles		
94.	National Jute Board, Kolkata	2011-12	2
	Ministry of Urban Development		
95.	National Capital Region Planning Board	2011-12	3
96.	Delhi Urban Art Commission	2011-12	3
97.	Lakshadweep Building Development Board, Kavaratti	2011-12	4
	Ministry of Water Resources		
98.	National Water Development Agency, New Delhi	2011-12	4
	Ministry of Youth Affairs and Sports		
99.	Lakshmibai National Institute of Physical Education, Gwalior	2011-12	3

APPENDIX-IV

(Referred to in paragraph 1.5)

Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2011)	Utilisation Certificates outstanding in respect of grants released upto March 2011 which were due by 31 st March 2012	
		Number	Amount
Agriculture	1992-93	1	4.11
	1993-94	3	2.16
	1994-95	1	2.50
	1995-96	2	11.91
	2000-01	2	3.32
	2001-02	7	9.06
	2002-03	4	1.63
	2003-04	6	3.75
	2004-05	6	152.73
	2005-06	6	499.56
	2006-07	17	1394.39
	2009-10	40	6645.64
	2010-11	61	6184.87
	2011-12	1340	533404.23
	Total	1496	548319.86
Atomic Energy	1991-92	1	2.51
	1996-97	4	4.12
	1997-98	3	3.38
	1998-99	3	1.64
	1999-2000	7	16.56
	2000-01	6	14.24
	2001-02	2	2.60
	2002-03	1	0.80
	2003-04	4	4.50
	2004-05	10	122.07
	2005-06	14	17.46
	2006-07	48	103.47

	2007-08	47	406.48
	2008-09	37	349.20
	2009-10	43	764.26
	2010-11	68	834.99
	2011-12	375	2124.60
	Total	673	4772.88
Food processing Industries	1991-92	2	6.20
	1992-93	7	81.36
	1993-94	17	140.69
	1994-95	22	152.86
	1995-96	18	142.24
	1996-97	11	154.43
	1997-98	14	222.52
	1998-99	30	284.56
	1999-2000	26	316.46
	2000-01	45	419.65
	2001-02	51	1172.85
	2002-03	61	1222.22
	2003-04	112	1576.71
	2004-05	163	1744.90
	2005-06	259	3390.69
	2006-07	267	3944.47
	2007-08	425	6821.78
	2008-09	263	3305.97
	2009-10	315	4521.91
	2010-11	344	7893.71
	2011-12	198	8546.89
	Total	2650	46063.07
Personnel Training	2008-09	8	38.33
	2009-10	8	68.78
	2010-11	5	28.15
	2011-12	2	17.37
	Total	23	152.63

Pension & Pensioner's Welfare	2010-11	1	0.34
	2011-12	2	0.79
	Total	3	1.13
Panchayati Raj	2006-07	3	102.03
	2007-08	2	5707.04
	2008-09	5	5233.04
	2009-10	46	11296.05
	2010-11	60	22074.84
	2011-12	126	44413.00
	Total	242	88826.00
Culture	1990-91	2	0.16
	1991-92	7	2.09
	1992-93	237	904.65
	1993-94	321	1005.66
	1994-95	223	251.01
	1995-96	290	2397.67
	1996-97	88	364.86
	1997-98	119	237.60
	1998-99	73	2131.87
	1999-2000	37	219.60
	2000-01	85	292.96
	2001-02	35	268.75
	2002-03	98	925.93
	2003-04	87	531.96
	2004-05	132	351.49
	2005-06	98	772.71
	2006-07	139	1246.37
	2007-08	250	3763.82
	2008-09	104	1713.07
	2009-10	137	2473.61
	2010-11	341	3083.77
	2011-12	671	3522.48
	Total	3574	26462.09

Youth Affairs and Sports			
Youth Affairs	1987-88	19	10.93
	1988-89	71	36.11
	1989-90	116	30.59
	1990-91	164	72.27
	1991-92	111	51.96
	1992-93	225	145.19
	1993-94	219	167.72
	1994-95	143	168.67
	1995-96	189	239.25
	1996-97	209	267.39
	1997-98	64	77.45
	1998-99	251	393.01
	1999-2000	314	400.11
	2000-01	298	341.23
	2001-02	10	13.32
	2002-03	307	604.04
	2003-04	285	469.46
	2004-05	235	398.88
	2005-06	157	229.67
	2006-07	28	216.46
	2007-08	486	64.99
	2008-09	93	204.76
	2009-10	26	156.14
	2010-11	34	240.46
	2011-12	11	3335.59
	Total	4065	8335.65
Sports	1988-89	4	1.75
	1989-90	23	12.77
	1990-91	6	3.03
	1991-92	8	5.53
	1992-93	56	51.41
	1993-94	59	62.39
	1994-95	21	15.53

	1995-96	71	62.10
	1996-97	40	86.11
	1997-98	47	36.51
	1998-99	43	138.75
	1999-2000	174	537.86
	2000-01	294	514.68
	2001-02	1	1.12
	2002-03	237	458.98
	2003-04	340	781.53
	2004-05	490	978.23
	2005-06	14	173.33
	2006-07	11	294.51
	2007-08	10	17.47
	2008-09	9	46.47
	2009-10	18	10.65
	2010-11	31	66.02
	2011-12	19	97.29
	Total	2026	4454.02
Common wealth Games (CWG)	2008-09	6	5832.43
	2009-10	62	87273.31
	2010-11	73	10033.49
	Total	141	103139.23
Minority Affairs	2007-08	13	62.84
	2008-09	32	222.88
	2009-10	17	135.08
	2010-11	12	191.66
	2011-12	69	23444.62
	Total	143	24057.08
Social Justice & Empowerment	1987-88	208	156.02
	1988-89	519	618.68
	1989-90	247	338.64
	1990-91	432	459.71
	1991-92	462	517.35
	1992-93	332	585.04
	1993-94	545	885.69

	1994-95	690	1202.47
	1995-96	790	1303.37
	1996-97	395	754.65
	1997-98	430	9582.84
	1998-99	306	1075.40
	1999-2000	238	2169.03
	2000-01	217	3623.17
	2001-02	335	4056.92
	2002-03	213	1098.86
	2003-04	306	1664.34
	2004-05	551	3271.39
	2005-06	422	1495.42
	2006-07	252	6779.39
	2007-08	805	15797.12
	2008-09	439	12509.22
	2009-10	118	13986.44
	2010-11	323	14459.38
	2011-12	845	18101.97
	Total	10420	116492.51
Public Enterprises	2007-08	1	0.24
	2011-12	6	185.00
	Total	7	185.24
Heavy Industry	2003-04	1	20.00
	2004-05	1	300.00
	2005-06	4	760.00
	2009-10	3	14559.00
	2010-11	4	23814.00
	2011-12	15	37211.00
	Total	28	76664.00
Chemicals and Petrochemicals	2007-08		
	2008-09		
	2009-10	4	23.21
	2010-11	4	15.30
	2011-12	22	65.49
	Total	30	104.00

Pharmaceuticals	2008-09	1	1000.00
	2009-10	8	3002.14
	2010-11	6	704.56
	2011-12	8	558.33
	Total	23	5265.03
Micro, Small & Medium Enterprises	2005-06	1	1.00
	2006-07	1	1.25
	2007-08	1	0.95
	2008-09	10	13.83
	2009-10	47	174.90
	2010-11	106	12835.29
	2011-12	144	15867.23
	Total	310	28894.45
Human Resource Development			
Higher Education	1977-78	1	3.50
	1978-79	23	29.26
	1979-80	16	18.32
	1980-81	9	17.20
	1981-82	11	21.10
	1982-83	32	67.65
	1983-84	19	36.31
	1984-85	15	28.56
	1985-86	77	382.02
	1986-87	26	94.96
	1987-88	91	491.51
	1988-89	76	359.36
	1989-90	75	515.23
	1990-91	12	11.75
	1991-92	40	297.96
	1992-93	45	427.15
	1993-94	57	553.33
	1994-95	17	122.33
	1995-96	20	180.59
	1996-97	20	270.76
	1997-98	29	337.27

	1998-99	32	169.99
	1999-2000	90	382.05
	2000-01	80	648.53
	2001-02	85	736.64
	2002-03	161	1632.28
	2003-04	139	2052.71
	2004-05	146	4148.18
	2005-06	213	1313.90
	2006-07	68	6170.95
	2007-08	23	78.89
	2008-09	36	626.64
	2009-10	237	3746.04
	2010-11	454	15814.14
	2011-12	37	16187.71
	Total	2512	57974.77
School Education & Literacy	1982-83	1	5.00
	1984-85	1	0.60
	1985-86	9	5.05
	1986-87	19	17.70
	1987-88	4	13.09
	1988-89	21	74.24
	1989-90	33	55.61
	1990-91	9	20.84
	1991-92	7	8.93
	1992-93	10	77.23
	1993-94	27	298.03
	1994-95	34	461.22
	1995-96	49	1052.35
	1996-97	44	479.54
	1997-98	39	155.21
	1998-99	52	1338.09
	1999-2000	54	422.78
	2000-01	38	1707.30
	2001-02	59	6382.57
	2002-03	96	8736.02

	2003-04	200	2943.31
	2004-05	132	2191.20
	2005-06	84	6986.26
	2006-07	115	9209.94
	2007-08	46	8017.65
	2008-09	60	3763.78
	2009-10	42	32223.39
	2010-11	45	42059.49
	2011-12	155	127836.26
	Total	1485	256542.68
Urban Development	1985-86	1	1.00
	1987-88	1	3.00
	1989-90	1	1.50
	1993-94	2	2.56
	1999-2000	2	8.19
	2003-04	6	29.91
	2005-06	8	926.51
	2006-07	7	726.09
	2007-08	20	1324.72
	2008-09	14	1727.42
	2009-10	34	4026.01
	2010-11	48	7807.97
	2011-12	81	16903.97
	Total	225	33488.85
Housing & Urban Poverty Alleviation	1995-96	1	2.20
	1996-97	1	1.10
	2003-04	7	1604.09
	2004-05	2	1356.51
	2005-06	1	481.77
	2006-07	27	429.29
	2007-08	1	4.37
	2008-09	4	475.46
	2009-10	7	2774.12
	2010-11	111	16322.88
	2011-12	183	27926.69
	Total	345	51378.48

Industrial Policy and Promotion	2007-08	1	1023.00
	2008-09	3	4118.00
	2010-11	3	5075.00
	2011-12	45	9589.00
	Total	52	19805.00
Mines	2009-10	1	11.55
	2010-11	4	48.87
	2011-12	13	237.29
	Total	18	297.71
Space	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	5	0.69
	1983-84	1	0.02
	1984-85	3	0.97
	1985-86	1	0.05
	1986-87	5	1.30
	1987-88	2	4.88
	1989-90	2	0.07
	1993-94	1	0.10
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	4	54.87
	2001-02	6	64.41
	2002-03	11	162.75
	2003-04	14	202.83
	2004-05	13	218.74
	2005-06	25	117.61
	2006-07	16	25.88
	2007-08	13	40.29
	2008-09	21	166.64
	2009-10	49	193.06
	2010-11	53	345.47
	2011-12	87	1371.13
	Total	339	2973.77

Civil Aviation	2010-11	4	27523.00
	2011-12	1	19000.00
	Total	5	46523.00
Textile	1978-79	10	44.83
	1979-80	2	11.00
	1980-81	3	3.88
	1981-82	1	0.40
	1982-83	4	2.02
	1984-85	1	0.65
	1985-86	3	2.15
	1988-89	1	0.25
	1989-90	2	1.50
	1991-92	3	7.47
	1992-93	7	8.85
	1993-94	8	77.11
	1994-95	31	26.27
	1995-96	47	229.47
	1996-97	15	41.11
	1997-98	15	35.46
	1998-99	9	26.20
	1999-2000	28	126.53
	2000-01	28	72.44
	2001-02	26	35.47
	2002-03	33	73.72
	2003-04	71	515.80
	2004-05	109	557.06
	2005-06	126	951.18
	2006-07	99	1127.00
	2007-08	238	2350.91
	2008-09	318	3121.27
	2009-10	426	12941.37
	2010-11	288	1930.10
	2011-12	1480	7087.90
	Total	3432	31409.37
Commerce	2001-02	1	150.00
	2002-03	15	1591.00
	2003-04	6	647.26

	2004-05	6	1433.27
	2005-06	8	1174.10
	2006-07	15	1016.00
	2007-08	14	11815.00
	2008-09	25	4675.00
	2009-10	72	23908.00
	2010-11	68	3620.45
	2011-12	138	20264.00
	Total	368	70294.08
Tribal Affairs	2010-11	1	46.33
	2011-12	186	6827.48
	Total	187	6873.81
Law and Justice			
Legislative Department Official language	1993-94	1	0.05
	1996-97	1	0.05
	2001-02	1	0.03
	2004-05	1	0.10
	2008-09	1	0.15
	2010-11	1	0.50
	Total	6	0.88
Legal Affairs	1999-2000	1	100.00
	2003-04	1	150.00
	Total	2	250.00
Planning	2008-09	1	1.00
	2010-11	31	82.84
	2011-12	31	61.18
	Total	63	145.02
Economic Affairs	2011-12	3	282.57
	Total	3	282.57
National AIDS control organisation	2003-04	13	576.56
	2004-05	9	354.81
	2005-06	11	424.44
	2006-07	6	85.49
	2007-08	14	424.75
	2008-09	19	797.99
	2009-10	20	1008.18
	2010-11	9	195.75

	2011-12	258	69068.08
	Total	359	72936.05
Health and Family Welfare	1986-87	1	0.05
	1987-88	1	12.00
	1988-89	1	0.30
	1989-90	1	1.00
	1993-94	8	138.38
	1994-95	1	0.31
	1995-96	56	192.36
	1996-97	68	143.26
	1997-98	42	649.04
	1998-99	46	909.10
	1999-2000	41	1201.35
	2000-01	60	1456.35
	2001-02	42	938.96
	2002-03	67	1644.78
	2003-04	167	3762.36
	2004-05	198	13977.57
	2005-06	238	18201.79
	2006-07	307	17663.91
	2007-08	219	15042.48
	2008-09	217	18029.25
	2009-10	217	20540.23
	2010-11	304	88059.58
	2011-12	1455	916293.36
	Total	3757	1118857.77
Department of AYUSH	1994-95	1	20.86
	1996-97	1	0.68
	1997-98	4	22.05
	1998-99	1	10.00
	1999-2000	14	85.98
	2000-01	2	5.39
	2001-02	12	136.19
	2002-03	14	55.25
	2003-04	16	94.17

	2004-05	14	154.09
	2005-06	129	1310.20
	2006-07	132	793.92
	2007-08	304	10483.35
	2008-09	312	13065.93
	2009-10	395	23229.76
	2010-11	549	36151.06
	2011-12	456	45477.19
	Total	2356	131096.07
Earth Science	1983-84	9	0.72
	1984-85	22	44.38
	1985-86	19	5.51
	1986-87	14	7.64
	1987-88	35	39.43
	1988-89	43	140.90
	1989-90	61	63.09
	1990-91	39	251.23
	1991-92	6	83.82
	1992-93	17	192.87
	1993-94	13	87.48
	1994-95	12	44.58
	1995-96	33	193.05
	1996-97	35	43.27
	1997-98	48	212.51
	1998-99	36	245.89
	1999-2000	35	670.09
	2000-01	31	136.79
	2001-02	16	33.03
	2002-03	9	14.49
	2003-04	47	101.85
	2004-05	32	485.41
	2005-06	37	263.82
	2006-07	30	635.53
	2007-08	73	703.55
	2008-09	50	935.42

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	2009-10	51	350.84
	2010-11	172	1429.82
	2011-12	129	1849.62
	Total	1154	9266.63
Petroleum & Natural Gas	2010-11	1	1872.80
	Total	1	1872.80
Corporate Affairs	2007-08	3	0.67
	2009-10	4	287.90
	2010-11	11	250.27
	2011-12	1	130.72
	Total	19	669.56
Shipping	2008-09	1	10.00
	2009-10	1	6.40
	2010-11	4	404.63
	2011-12	8	323.29
	Total	14	744.32
Development of North Eastern Region	2010-11	1	59.50
	Total	1	59.50
Grand Total		42557	2995931.56

APPENDIX - V

(Referred to in paragraph 1.6)

Significant observations on the accounts of individual central autonomous bodies

1. National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)

Current Liabilities and Provisions – ₹ 111.46 crore

The above was understated by ₹ 46.26 crore due to non / short-provision of liability on account of delay in claim lodged by party and accepted by NATIS, short provisioning professional charges payable and escalation cost of land allotted by HSIIDC also resulted in understatement of Project Assets by ₹ 46.26 crore.

2. Export Inspection Council of India, New Delhi

Fixed Assets : ₹ 12.30 lakh

The above amount does not include value of land, amounting to ₹ 706 lakh, allotted by Haryana Urban Development Authority (HUDA) to Export Inspection Council (EIC) and permission for which was specifically obtained from Ministry of Commerce. Non inclusion of same led to understatement of Fixed Assets and Capital Reserve by ₹ 706 lakh.

3. National Power Training Institute

Current Assets, Loans, Advances, etc (Schedule-11)

The above includes ₹ 10.69 crore on account of advance paid to Bhakra Beas Management Board (BBMB) for construction of NPTI building at Nangal. Out of this, ₹ 9.72 crore (₹ 8.84 crore being expenditure incurred on construction and ₹ 0.88 crore being BBMB's departmental charges @ 10 per cent) were utilized by BBMB in construction and completion of NPTI building. As such, this expenditure incurred on building should have been capitalized and shown under Fixed Assets. Non-capitalization of the same resulted in overstatement of 'Current Assets, Loans, Advances, etc (Schedule 11)' and understatement of 'Fixed Assets (Schedule 8)' by ₹ 9.72 crore.

4. Bureau of Energy Efficiency

Energy Conservation Fund (Corpus Fund) (Schedule 1) ₹ 286.50 crore

The above does not include labeling fee amounting to ₹ 34 lakh received in March 2013 but not accounted for in the books of accounts. This resulted in the

understatement of Energy Conservation Fund (Corpus Fund) as well as Investment from Earmarked/Endowment Funds (Schedule 9) by ₹ 34 lakh.

5. Jawaharlal Nehru Port Trust

(i) Sundry Debtors - ₹ 494.02 crore

This includes an amount of ₹ 4.53 crore receivable from Nhava Sheva International Container Terminal (NSICT) BOT operator as on 31 March 2013. Out of this, an amount of ₹ 3.50 crore pertains to non recovery of CISF Charges for the period 2004-05 to 2010-11. As per clause 6.82 of the license agreement, the licensee was liable to pay 40 *per cent* of actual relevant expenditure incurred by the licensor on the deployment of CISF security arrangement at the terminal. However the licensee did not pay CISF charges due to dispute on the excess charging of CISF charges for the period 2001-02 to 2010-11. As per the Arbitration Award (September 2011) the licensee shall pay to the licensor at 40 *per cent* of CISF direct and relevant charges incurred for the terminal. In accordance with arbitration award the licensee is not liable to pay this ₹ 3.50 crore. The Board in its meeting held on 29 May 2013 accepted the arbitration award taking in view, the opinion of Additional Solicitor General of India, that the subject matter cannot be challenged and the award may be implemented. In view of this the excess amount of ₹ 3.50 crore needs to be adjusted in the accounts. This resulted in overstatement of Sundry Debtors and Profit for the year.

(ii) Current Liabilities & Provision - Retirement Benefits - ₹ 38.30 crore

According to actuarial valuation done by the Life Insurance Corporation of India, there was total liability of ₹ 558.55 crore on account of Pension Fund, Gratuity Fund and Leave Encashment Fund as on 31 March 2013. Against this, fund value was ₹ 462.56 crore including total contribution of ₹ 11.36 crore and provision of ₹ 122.90 crore was being paid/made during the year. The shortfall liability to the extent of ₹ 95.99 crore as per the actuarial valuation had not been fully provided during the year. Non provision of liability as per actuarial valuation during the year on retirement benefits in accordance with AS 15 resulted in understatement of provision for Employees Retirements Benefits and overstatement of the Profit for the year by ₹ 95.99 crore.

6. Kandla Port Trust

i) Capital Work In Progress - ₹ 234.29 crore

Non-capitalization of six projects completed and put to use (between September 2011 to January 2013) resulted in overstatement of Capital work in progress and understatement of Gross Block by ₹ 5.71 crore.

In the absence of useful life and depreciation rate to be charged, the impact on the profitability could not be commented upon.

ii) Gratuity Fund

As per actuarial valuation of Gratuity Fund carried out by the Life Insurance Corporation of India, the liability towards Gratuity Fund was ₹ 138.02 crore as against the available fund of ₹ 110.37 crore. Hence, there was a short provision to the extent of ₹ 27.65 crore resulting in understatement of Current Liabilities and overstatement of Profit by ₹ 27.65 crore.

7. Mormugao Port Trust

i) Fixed Assets -Gross Block – ₹ 636.84 crore

Mormugao Port Trust purchased two pilot launches 'Pulivasal' and 'Shingle' from Sethusamudram Corporation Ltd., Chennai on 5 March 2010 and 3 May 2010 respectively. The management had not made any payments towards the cost of these launches and no provisions had been made in the accounts in this respect. The cost of launches was ₹ 3.24 crore and ₹ 3.22 crore respectively.

Non-provision of liabilities towards acquisition of assets resulted in understatement of Liabilities by ₹ 6.46 crore and understatement of Fixed Assets for the corresponding amount. Further, the depreciation undercharged on the assets for the last three years was ₹ 95.38 lakh.

(ii) As described in the 'Significant Accounting Policies', the Port had been following the straight-line method of depreciation fixing the economic life of the assets in accordance with directives/guidelines issued by the Government. Accordingly the estimated life of the assets was fixed considering the rate of depreciation as per Schedule XIV of the Companies Act, 1956. However, in respect of 103 items of assets, though the life had not expired as on 31 March 2013, the book value was reduced to zero which resulted in excess provision of accumulated depreciation by ₹ 11.61 crore and corresponding understatement of gross fixed assets.

8. Mumbai Port Trust

i) Non-transfer of debit balance of Profit and Loss account to General Reserve - ₹ 42.56 crore

As per common framework for financial reporting for port trust, net deficit of Mumbai Port Trust for the year 2012-13 of ₹ 42.56 crore should have been adjusted to the available balance of General Reserve (₹ 41.49 crore) and balance (₹ 1.07 crore) shown in the asset side of the Balance Sheet. Debiting net deficit of the year 2012-13 to Development and Repayment of Loan and Contingencies (DRLC) account resulted in understatement of DRLC by ₹ 42.56 crore, overstatement of General Reserve by ₹ 41.49 crore and understatement of profit and loss account in the asset side by ₹ 1.07 crore.

ii) Variation between fund liability and investment

Mumbai Port Trust created funds for Replacement, Rehabilitation and Modernisation of Capital Assets and Development and Repayment of Loan and Contingencies. As per common framework for financial reporting for port trust, a shortfall in funded investment will also need to be indicated by way of note. Mumbai Port Trust had not invested the full funds created for the purpose and the shortfall in investment of these funds was ₹ 1204.61 crore as on 31 March 2013 as shown below:

(₹ in crore)

Sl. No.	Particulars	Fund Liability	Investment	Difference
1.	Fund for Replacement, Rehabilitation and Modernisation of Capital Assets	3444.28	2735.49	708.79
2.	Fund for Development, Repayment of Loans and Contingencies	836.64	340.82	495.82
Total		4280.92	3076.31	1204.61

Mumbai Port Trust in the Notes Forming Part of Accounts for the year 2012-13 had not disclosed the shortfall of ₹ 1204.61 crore.

iii) Current liabilities and Provisions – ₹ 4385.62 crore

As per actuarial valuation of Gratuity Fund carried out by Life Insurance Corporation of India, liability towards Gratuity Fund was ₹ 774.51 crore as against the available fund of ₹ 615.12 crore. Hence, there was a short provision to the extent of ₹ 159.39 crore resulting in understatement of Current Liabilities and understatement of loss by ₹ 159.39 crore.

Similarly as per actuarial valuation of Pension Fund carried out by Life Insurance Corporation of India, liability towards Pension Fund was ₹ 6949.43 crore as against the available fund of ₹ 4802.48 crore. Hence, there was a short provision to the extent of ₹ 2146.95 crore resulting in understatement of current liabilities and understatement of loss by ₹ 2146.95 crore.

iv) Floating Craft ₹ 170.44 crore

Gross book value and net book value of dredger Vivek, which was retired from use and kept for disposal, as on 31 March 2013 was ₹ 41.71 crore and ₹ 8.35 crore respectively. As per valuation carried (September 2012) out by the Indian Maritime University, Vishakhapatnam, the value of the dredger was ₹ 3.45 crore. However, Mumbai Port Trust continued to show the assets under fixed assets at its original value. Not showing the asset separately/charging off the known loss resulted in overstatement of gross block by ₹ 41.71 crore, net block by ₹ 8.35 crore, depreciation by ₹ 33.36 crore and understatement of loss by ₹ 4.90 crore.

9. Mumbai Port Trust Pension Fund Trust

Corpus /Capital Fund and Liabilities - Schedule I

The fund had a deficit of ₹ 631.22 crore as against the actuarial liability of ₹ 5433.70 crore towards pension fund.

10. Seamen's' Provident Fund Organisation (Ministry of Shipping)

Current Assets, Loans Advances – ₹ 31.85 crore (Schedule 11)

The above head was understated by ₹ 141.03 lakh and Interest Suspense account under Earmarked / Endowment Fund was also understated by same amount due to wrong calculation and not taking into account accrued interest.

11. Chairman Mumbai Port Trust (Erstwhile Bombay Dock Labour Board)

i) Dock Workers Welfare Fund – ₹ 3.88 crore

The above amount represents only the book balance without actual physical availability of funds. Hence, the requirement of matching the investment in respect of earmarked funds had not been fulfilled.

ii) Current Liabilities – ₹ 580.98 crore

Aggregate of investments in respect of Provident Fund (₹ 405.21 crore), accrued Interest thereon (₹ 20.51 crore) and balance at bank in respect of Provident Fund (₹ 0.56 crore) amounted to ₹ 426.28 crore only as against the Provident Fund balance of ₹ 441.74 crore. Thus, Investment against the Provident Fund was short by ₹ 15.46 crore.

iii) The above includes ₹ 62.55 crore towards Pension Fund for which there was no matching investment made by BDLB. Hence, the requirement of matching the investment in respect of earmarked funds had not been fulfilled.

iv) The above includes ₹ 15.91 crore towards Gratuity Fund for which there was no matching investment made by BDLB. Hence, the requirement of matching the investment in respect of earmarked funds has not been fulfilled.

12. Khadi and Village Industries Commission

Endowment Fund – ₹ 293.67 crore (Schedule 3)

i) This does not include ₹ 395.75 crore being aggregate of unspent plan fund balances lying with Directorates /field offices and interest earned by field offices of the Commission due to the deficient accounting policy of booking the amounts transferred to unit offices as expenditure. This resulted in understatement of 'Endowment Fund' and 'Cash and Bank' balances by ₹ 395.75 crore.

ii) This includes ₹ 114 crore being the aggregate of imprest advances provided by the Commission over the years to its Unit Offices, State Directors, Institutions (₹ 55.31 crore) and nodal banks (₹ 22.51 crore). Further, the Commission did not have details of imprest balances treated as 'Loans and Advances' amounting to ₹ 36.18 crore. This resulted in overstatement of 'Endowment Fund' and 'Loans and Advances' by ₹ 114 crore.

iii) Imprest Loan – ₹ 29.74 crore

The above represents account balances being carried forward since several years consisting of imprest loans given to Khadi and Village Industries Boards, Institutions and field offices. The claims preferred earlier could not be adjusted for want of proper vouchers/expenditure statements from field offices (Schedule 18-B, Paragraph 6.4). Continued retention of the same as 'Imprest Loan' in the books of accounts has resulted in overstatement of 'Endowment Fund' and 'Loans and Advances' by ₹ 29.74 crore.

13. Stressed Assets Stabilization Fund (SASF)

i) Loans and Advances transferred to SASF from IDBI including Debenture Loan – ₹ 6549.84 crore (Schedule 11)

This was overstated by ₹ 1625.67 crore due to depicting the gross loan outstanding transferred by IDBI. Since the SASF was formed for administering and managing stressed assets of ₹ 9000 crore transferred from IDBI, all the entries in the financial statements of SASF should be with reference to ₹ 9,000 crore. If SASF was desirous of disclosing the Gross Loan Outstanding in the financial statements, it could disclose the same by way of notes to the accounts. However, necessary adjustments were required to be made for the sacrifices to be made in respect of resolved / unresolved cases.

ii) Claims Receivable (Expenses Recoverable) – ₹ 5.29 crore

As per Clause 18(c) of the Trust Deed all costs of administering the Trust were to be borne by IDBI. However, SASF recovered from the proceeds of settlement of stressed assets transferred by IDBI a sum of ₹ 72.86 crore towards expenditure incurred on safeguarding borrowers' assets and reimbursed to IDBI. As there was no provision in the trust deed to recover such amount from the realisation of stressed assets, recovery of ₹ 72.86 crore from the realisation of stressed assets and reimbursement to IDBI was irregular. SASF should, therefore, show ₹ 72.86 crore as recoverable from IDBI Bank. Claims receivable and current liabilities were, therefore, understated by ₹ 72.86 crore.

14. Kolkata Port Trust (KoPT)**i) Fixed/ Capital Assets: ₹ 835.38 crore**

Expenditure amounting to ₹ 8.55 crore [₹ 0.80 crore for Buildings, ₹ 3.35 crore for Roads, ₹ 0.01 crore for Plant & Machinery and ₹ 0.15 crore for Electric Installation and ₹ 4.24 crore for railway and rolling stock at Haldia Dock Complex (HDC)] incurred for repair, replacement, rewiring, etc., was capitalised in the year 2012-13 instead of charging off as revenue expenditure.

This resulted in over-statement of Fixed Assets (Net Block) by ₹ 8.55 crore, Provision for Depreciation by ₹ 0.25 crore and under-statement of loss by ₹ 8.30 crore.

ii) Capital Work-in-Progress: ₹ 98.09 crore

Revenue expenditure amounting to ₹ 4.18 crore incurred for repair, replacement, refurbishment etc. was kept as Capital Work in Progress as on 31 March 2013 instead of charging off as revenue expenditure. This resulted in over-statement of Capital Work in Progress and under-statement of Loss by ₹ 4.18 crore.

iii) Sundry Debtors - ₹ 2628.23 crore

As per Common Framework for Financial Reporting for Major Port Trusts approved by GoI, provisions for bad and doubtful debts should be created. Age-wise analysis of the sundry debtors (outstanding for more and less than 6 months) should also be disclosed in the annual accounts which was not done. Scrutiny of accounts revealed that:-

Sundry debtors (Government Dues) included old dues of ₹ 33.28 crore pertaining to the period prior to 2003-04. The recoverability of the amount was doubtful as no files/documents could be made available to audit in support of such old claims. No provision was made against such debtors. This resulted in overstatement of Sundry Debtors by ₹ 33.28 crore and understatement of loss by ₹ 33.28 crore.

Further sundry debtors (Non Government Dues) included old dues of ₹ 35.10 crore pertaining to the period prior to 2003-04. The recoverability of the amount was doubtful as no files/documents could be made available to audit in support of such old claims. No provision was made for the same. This resulted in overstatement of Sundry Debtors and understatement of loss by ₹ 35.10 crore.

iv) Current Liabilities and Provisions - ₹ 2758.35 crore

As per actuarial valuation dated 01 March 2013 Liabilities for Pension and Gratuity of present employees were ₹ 1913.80 crore and ₹ 300.60 crore respectively (total ₹ 2214.40 crore) against which funds of ₹ 1120.25 crore was available. Though this aspect had been mentioned in the Notes on Accounts, remaining ₹ 1094.15 crore was not provided for in the accounts. Further, the

actuarial valuation of pension for the employees retired on or before 31 March 2004 was assessed at ₹ 1693.38 crore. Such liability was neither covered by any fund nor provided for in the accounts as on 31 March 2013.

Thus non provision for accrued pension and gratuity liability has resulted in understatement of Provision for Employee Benefits and understatement of loss by ₹ 2787.53 crore.

15. Paradip Port Trust

i) Fixed Assets (Schedule-3) - ₹ 1428.56 Crore

Assets valuing ₹ 15.28 crore put to use during the year 2011-12 & 2012-13 were not capitalized and depreciation was not provided accordingly.

Capital works-in-progress was understated by ₹ 1.26 crore due to non-inclusion of withheld amount from the contractor for the Railway work for deep draught berth at Paradip Port.

ii) Estate Maintenance- ₹ 33.19 crore

The above expenditure was overstated due to inclusion of ₹ 2.44 crore being capital expenditure on supply, installation and commissioning of High Mast Lighting towers inside Harbour area which should have been capitalised. This resulted in understatement of net Surplus by ₹ 2.44 crore and understatement of Capital Works in Progress by the same amount.

iii) Gratuity Payment - ₹ 0.11 Crore

As per actuarial valuation done by LIC, the liability towards group gratuity scheme of PPT was ₹ 105.31 crore as on 31 March 2013. The balance of the gratuity fund lying with LIC as on that date was ₹ 67.88 crore (as per the unaudited statement). However, neither any payment had been made to LIC nor any provision made in the annual accounts for ₹ 39.19 crore towards deficit in gratuity fund payable to LIC. This resulted in understatement of provision for gratuity contribution by ₹ 37.43 crore as well as overstatement of Net Surplus by the same amount.

16. Tea Board, Kolkata

Liability

Non-provision of ₹ 412.84 lakh, being amount payable to tea growers under Orthodox Tea Production Subsidy Scheme remaining unpaid at the end of the year, resulted an understatement of expenditure as well as liability by ₹ 412.84 lakh.

17. Coal Mines Provident Fund Organisation, Kolkata**i) Current Liabilities and Provisions**

As per rule 22 of Rules of the 'Coal Mines Pension Scheme -1998,' the Commissioner shall be responsible for valuation of the Pension fund every three year by an actuary to be appointed by the Board. The recommendations of the actuary shall be placed by the Commissioner before the Board'. First actuarial valuation report was submitted on 31 March 2001, while the second actuarial valuation which was due on 31 March 2004, was done as at 31 March 2005. Third valuation was due on 31 March 2007, which was not done till 31 March 2013. No provision was made in the accounts as on 31 March 2013, which was not in accordance with AS-15.

ii) Accrued Interest of STDR / Fixed Deposit

Interest accrued on bank deposits which were for a period less than one year, had been calculated incorrectly. Interest had been calculated for the complete period of April 2012 to March 2013/(365 days), though the commencement of deposit and maturity period fell in two different financial years. Accrued interest worked out to ₹ 99.25 crore while the amount considered in accounts was ₹ 208.90 crore. There was thus, overstatement of Income over Expenditure as well as Current Assets to the tune of ₹ 109.65 crore.

iii) Interest accrued on SDS

Interest income considered in the accounts was ₹ 1453.88 crore, on receipt basis. Total interest as per security description for 2012-13, worked out to ₹ 1321.80 crore (8 per cent of 16522.50 crore) as against ₹ 1453.88 crore considered on actual receipt basis which was not in accordance with accrual basis of accounting. Excess credit of interest, resulted in overstatement of income over expenditure as well as Current Assets, Loans and Advances by ₹ 132.08 crore.

iv) CMPF Pension Main A/c – Accrued Interest on PSU Bonds

Interest accrued of ₹ 6.58 crore on the PSU Bonds securities had not been considered in the accounts during 2012-13. Non consideration of the above resulted in understatement of Income as well as Current Assets to the tune of ₹ 6.58 Crore.

18. Chennai Port Trust**i) Revenue Reserve – Leave Encashment Fund - ₹ 33.13 Crore.**

As per the requirement of Accounting Standard 15 and the Common Framework for Financial Reporting by major port trusts, the liability for Leave Encashment is to be provided for on the basis of actuarial valuation. The Port Trust was provided an amount of ₹ 33.13 crore towards Leave Encashment Fund during the

year 2012-13. Taking into account the actuarial valuation done during the year 2010-11, the liability worked out to ₹ 58.95 crore. This resulted in short-provision of ₹ 25.82 crore. This short-provision of liability resulted in overstatement of Net Surplus and understatement of Current Liabilities and Provisions to the extent of ₹ 25.82 crore. (refer Accounting Policy (A) on Leave Encashment).

ii) Pension Fund- ₹ 1840.44 crore and Gratuity Fund- ₹ 192.20 crore

As per the requirement for Accounting Standard 15 and the Common Framework for Financial Reporting by major port trusts, the liability for Pension Fund and Gratuity Fund is to be provided for on the basis of actuarial valuation. The Port Trust provided an amount of ₹ 1840.44 crore towards Pension Fund and ₹ 192.20 crore towards Gratuity Fund during the year 2012-13. As per the actuarial valuation done during the year 2010-11, the liabilities worked out to ₹ 2013.52 crore for Pension Fund and ₹ 212.65 crore for Gratuity Fund. The port had not provided for liabilities as per actuarial valuation.

This had resulted in short-provision of Pension Fund (₹ 173.08 crore) and Gratuity Fund (₹ 20.45 crore.) This short-provision of liability resulted in overstatement of Net Surplus and understatement of Current Liabilities and Provisions to an extent of ₹ 193.53 crore.

19. Cochin Port Trust

Current Liabilities & Provisions – ₹ 305.45 crore (Schedule VIII)

The liability on account of pension and gratuity contribution of existing employees and pensioners worked out to ₹ 1875.51 crore as per actuarial valuation. However, the contribution made to LIC and interest earned towards the contribution as on 31 March 2013 was ₹ 298.96 crore only. Thus, there was a shortfall in contribution of ₹ 1576.55 crore. The Port Trust had not made any provision on this account. This resulted in understatement of Current Liabilities & Provisions and consequent understatement of loss by ₹ 1576.55 crore.

20. Insurance Regulatory and Development Authority

Current Assets, Loans and Advances -Interest accrued but not due- Bank Deposits- ₹ 46.05 crore.

Above included ₹ 11.68 crore being excess amount due to incorrect calculation of interest on fixed deposit while reckoning the accrued interest as on 31 March 2013. This resulted in overstatement of Other Current Assets as well as excess of Income over Expenditure for the year by ₹ 11.68 crore each.

21. SPICES Board**i) Current liabilities and Provisions (Schedule 7) – ₹ 64.89 crore**

- (a) This was understated to the extent of ₹ 69.69 lakh due to non provision of outstanding expenses for 2012-13 and consequently, there was under statement of excess of Expenditure over Income by the same extent.
- (b) This was understated to the extent of ₹ 125.26 crore on account of short provision of liability towards pension, leave salary and gratuity of employees as part of terminal benefits. Excess of Expenditure over Income was also understated by the same extent.

22. Marine Products Export Development Authority, Kochi**Establishment Expenses (Schedule 20): ₹ 25.61 Crore**

This was understated by ₹ 102.92 crore due to non-charging of the liability for retirement benefits of employees as per actuarial valuation. The Authority had shown this liability under Current Liabilities with corresponding wrong debit to Miscellaneous Expenditure in Balance Sheet instead of routing it through Income and Expenditure Account as required under Accounting Standard-15. This resulted in understatement of excess of Expenditure over Income and consequent overstatement of Capital Fund and overstatement of Miscellaneous Expenditure by ₹ 102.92 crore each.

23. Rubber Board, Kottayam**i) Capital Fund (Schedule 1): ₹ 190.69 crore**

Capital fund was overstated by ₹ 16.26 crore due to non-adjustment of deficits of previous years and exhibition of the same as Reserves and Surplus on Assets side. This resulted in overstatement of Assets and Liabilities by ₹ 16.26 crore.

- ii) The Board conducted (June 2012) actuarial valuation of retirement benefits and valued the same at ₹ 448.81 crore. No further valuation had been conducted. A Pension Fund created for Board carried a credit balance of ₹ 63.43 crore as on 31 March 2013, which is funded by the Government, Employer, income from investment, etc. The liability of ₹ 385.38 crore (₹ 448.81 crore - ₹ 63.43 crore) had neither been provided nor disclosed in accounts.

24. Delhi Development Authority**i) Urban Development Fund (UDF)- ₹ 2850.99 crore**

Delhi Development Authority has been maintaining Urban Development Fund (UDF) on behalf of Ministry of Urban Development (MoUD). The Fund was created in 1992-93 out of the sale proceeds from conversion of properties from lease hold to freehold basis. DDA on regular interval had been releasing funds as per the directions and approval of the Project Approval Committee. The closing

balance of UDF was shown as ₹ 2850.99 crore. However, as per Schedule – F Investment of Earmarked/Endowment Funds the total amount of UDF funds worked out to ₹ 2434.24 crore. Thus there was a shortfall of UDF Investment of ₹ 416.75 crore.

ii) Current Assets, Loans and Advances-Commonwealth Games Assets-₹ 1468.33 crore

The above assets represents 333 numbers Commonwealth Games flats purchased by DDA from M/s Emaar MGF in May 2009 under a financing aid-package for a total consideration of ₹ 766.89 crore. The DDA depicted the value of above flats as ₹ 1468.33 crore at which these flats were expected to be sold, whereas going by the concept of conservatism and the provisions of AS-2 'Inventory valuation' the flats should have been shown at cost i.e. ₹ 766.89 crore or net realizable value, whichever is less. Thus, valuing the said inventory at a higher price resulted in overstatement of current assets by ₹ 701.44 crore.

iii) Increase in Stock & Works (Schedule-K)- ₹ (-) 1122.43 crore

The above includes in the stock of CWG-333 flats purchased by DDA from M/s Emaar MGF in May 2009 under a scheme called 'Financing aid- package' for a total consideration of ₹ 766.89 crore. The authority had shown the opening balance and closing balance of such stock as ₹ 919.05 crore and ₹ 1468.33 crore respectively under Schedule-K. As such the authority booked income of ₹ 549.28 crore on account of increase in stock. It was, however, noticed from the records that the possession of the flats had not yet been handed over by the Project Developer to the Authority. Further, as the said flats had not been sold by the DDA upto 31 March 2013, hence routing of the same through Income & Expenditure account was irregular. Further, valuation of these 333 flats from ₹ 919.05 crore to ₹ 1468.33 crore itself was incorrect. This resulted in the overstatement of income by ₹ 549.28 crore as well as the reserve and surplus of the Authority by the same amount.

iv) Accounting Policy 6(c) regarding valuation of Finished Stock reads that "Built up Units comprising of Housing Stock are valued at standard cost at which expected to be sold, including land premium, less estimated cost of completion."

The above accounting policy was inconsistent with the provisions of Accounting Standard-2 on 'Inventory Valuation' according to which the inventories should be valued at cost or net realisable value whichever is less.

v) Reconciliation of Sundry Debtors

The DDA had shown ₹ 750.99 crore as Sundry Debtors in the financial statements of General Development Account as on 31 March 2013. There was no system of providing adequate provision for bad and doubtful debts. Further, the Authority had not been maintaining party-wise and age-wise breakup of

debtors. Also, there was no proper system of monitoring of recovery of instalments in respect of hire-purchase flats. As such the Sundry Debtors valuing ₹ 750.99 crore in the financial statements for the year ending March 2013 could not be vouchsafed in Audit.

vi) **Nazul-II Accounts**

In respect of Nazul-II Accounts the Authority was preparing Receipts and Payments Accounts only, as a result of which the position of total assets and liabilities of Nazul-II were not depicted in the financial statements as may be seen from a few of the cases noticed in audit as under:

- a. An amount of ₹ 31.89 crore (54.93 *per cent* of total liabilities of ₹ 58.05 crore) allocated by General Development Account towards administrative and establishment expenses for Nazul-II remained unaccounted in the financial statements for the period ended 31 March 2013.
- b. An amount of ₹ 1500.00 crore was sanctioned during 2011-12 by the MoUD as grant from Nazul-II to Delhi Metro Rail Corporation. Out of ₹ 1500.00 crore DDA has released ₹ 600 crore so far (₹ 300.00 crore each in 2011-12 and 2012-13) to DMRC. However, the liability of balance amount of ₹ 900.00 crore was not depicted in the accounts.
- c. Accounts did not depict assets valuing ₹ 1454.79 crore, in terms of 304 flats, which were available for sale on the Balance Sheet date.
- d. Nazul-II had investments amounting to ₹ 13903.00 crore as on 31 March 2013. Although all investment transactions are carried through the Receipt and Payments Account made for Nazul-II, in the absence of the Balance Sheet for Nazul-II, the investments position as on 31 March 2013 was not reflected appropriately.

25. **Petroleum and Natural Gas Regulatory Board, New Delhi (PNGRB)**

Current Liabilities: ₹ 16.34 crore

Income of PNGRB is not exempted under section 10 (46) of the Income Tax Act, 1961. Despite being pointed out by audit in the previous year, PNGRB had neither worked out the amount nor provided the income tax liability since assessment year 2009-10 onwards. PNGRB had also not complied with the essential condition of filing IT Return for obtaining exemption under section 10 (46) of the Income Tax Act, 1961.

26. **Textiles Committee**

i) **Current Liabilities and Provisions (Schedule 2) ₹ 495.02 lakh**

The income of the Committee is not exempted under section 10 (20) of the Income Tax Act, 1961 as the Committee is not one of the specified local

authorities mentioned in the explanation to that section. In addition, the Committee is not registered as per section 12 A for availing tax exemption under section 11 of the Income Tax Act, 1961. Despite being pointed out by audit in the previous year, the Committee had neither worked out the amount nor provided the income tax liability from assessment year 2003-04 onwards.

ii) Fee from Ginning & Pressing factories scheme (Schedule 11 B) - ₹ 147.47 lakh

The above does not include ₹ 110.09 lakh relating to income under the scheme of assessment of Ginning & Pressing factories up to the year 2012-13. The Committee recognized ₹ 290.91 lakh as income against the actual income of ₹ 401.00 lakh relating to grading, registration and surveillance fees. This resulted in under-statement of other income by ₹ 110.09 lakh and surplus to that extent.

27. Oil Industry Development Board

i) Investments (Schedule-10) Others : ₹ 2,019.61 crore

This included ₹ 50.34 crore being the value of investment in equity share of Biecco Lawrie Limited (BLL). BLL is a loss making company and its accumulated losses had exceeded the Capital Funds and Reserve Funds, leading to negative net worth. Government of India decided (May 2011) to convert OI DB loan of ₹ 32.76 crore into equity thereby enhancing BLL's equity capital from existing ₹ 42 crore to ₹ 74.76 crore and reduction of equity capital from ₹ 74.76 crore to ₹ 15.16 crore by setting off accumulated losses to the extent of ₹ 59.60 crore. As per Accounting Standard 13, diminution in the value of investment of ₹ 50.34 crore, being other than temporary, should have been provided for. As estimated by Management, the provision for diminution in the value of Investments works out to ₹ 40.13 crore.

ii) Corpus Fund created without giving it statutory status

On the directions (October 2004) of MoPNG, a separate fund called 'Hydrogen Corpus Fund' was established for carrying out various R&D activities in the year 2004. MoPNG had however, stated that there was no necessity of creating any separate Trust or organization or society to handle this fund. OI DB was asked to maintain the accounts of the corpus fund. It was decided that the fund would be subject to financial auditing as per OI DB norms.

As on 31 March 2013, an amount of ₹ 129.32 crore had accumulated in the Corpus Fund which is being kept in various banks, outside the accounts of OI DB. No formal audit and accountability mechanism have been created for the fund. In view of the considerable accounts involved, a formal oversight mechanism over the finances of the fund is essential.

28. All India Institute of Medical Sciences, New Delhi (AIIMS)**(i) Liabilities- Non Institute Schemes- ₹ 48.08 crore**

The above represent liability on account of funds received from various agencies for research projects. This liability included an amount of ₹ 5.52 crore accumulated over the years on account of administrative charges recovered from research projects. This amount being levied as administrative charges of AIIMS on the projects of other agencies was the income of AIIMS and there was no liability of AIIMS for this amount. This resulted in overstatement of liability and understatement of Income by ₹ 5.52 crore.

(ii) Interest Income - ₹ 20.54 crore

Funds received from various Departments/Organizations for treatment of their patients are deposited in patient treatment account and the balance amount remaining unutilized is refunded to the concerned Department/Organization at the end of the treatment. The fund under this head earns interest during the treatment period of the patient which is non refundable and as such is an income to the Institute.

AIIMS had earned interest of ₹ 1.50 crore but this had not been included as income in the Accounts resulting in understatement of Income and overstatement of Liability by the like amount.

29. Employees' Provident Fund Organisation**Sundry Credits – ₹ 309.84 crore**

The above do not include ₹ 32.52 crore being the mandatory contribution by EPFO equal to the amount received from employees. This resulted into understatement of Sundry Credits and Expenditure by ₹ 32.52 crore each.

30. Employees' State Insurance Corporation**(i) Current Liabilities & Provision - ₹ 719.15 crore**

The above does not include bills amounting to ₹ 42.02 crore in respect of construction projects presented to ESIC for payment but pending as on 31 March 2013 resulting in understatement of the Current Liabilities as well as Capital Work in Progress by ₹ 42.02 crore.

(ii) Fixed Assets ₹ 7018.93 crore

ESIC entered into an agreement with WIPRO on 6 March 2009 for provision of IT Rollout encompassing all activities of ESIC at a cost of ₹ 1181.82 crore. The Project was commissioned in June 2011. As per the contract, Corporation was to make payment for the project in 20 equal quarterly installments.

The Corporation booked an expenditure of ₹ 348.64 crore as revenue expenditure on the above project till 31 March 2013. No capitalisation of the

assets acquired from the project and liability for the same had been incorporated in the accounts. In the absence of the details of assets acquired from the project, audit could not work out the effects of this transaction on the accounts.

31. Indian Institute of Technology, Jodhpur

Fixed Assets- ₹ 82.50 crore

Institute charged lesser depreciation by ₹ 177.88 lakh due to incorrect calculations. This resulted in overstatement of Fixed Assets by ₹ 177.88 lakh and understatement of Depreciation as well as Deficit to the same extent.

32. Malviya National Institute of Technology, Jaipur

Fixed Assets – ₹ 126.59 crore

Although Note to Accounts declared depreciation on Library Books as 100 *per cent* but no depreciation was charged on same. This resulted in over statement of Fixed Assets by ₹ 84.79 lakh and understatement of Expenditure to the same extent.

33. National Institute of Technical Teachers Training and Research Chennai

Fixed Assets – ₹ 11.80 crore

Certain repairs and maintenance of building works viz., cleaning, housekeeping, external/internal painting of the buildings, leakage repairs and repairs to community hall, etc., were capitalized instead of booking the same under revenue expenditure. The incorrect booking of revenue expenditure into Fixed Assets-Buildings has resulted in overstatement of Fixed Assets and understatement of Revenue Expenditure to the extent of ₹ 1.58 crore.

34. Betwa River Board, Jhansi

Miscellaneous Expenditure – ₹ 94.52 crore

The above represent deferred revenue expenditure of ₹ 94.52 crore which was to be written off/ adjusted over a period of 5 years from the year it was incurred i.e.2005-06 as disclosed in the Boards accounting policy. This was not done despite having been pointed out in previous years.

35. Guru Ghasidas Vishwavidyalaya, Bilaspur

Fixed Assets – ₹ 51.70 crore

This does not include the nominal value of land measuring 656 acres provided by the State Government free of cost. No disclosure regarding the same was found included in the Notes on Accounts.

36. Maharishi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain

Current Liabilities and Provisions – ₹ 1.63 crore

This includes ₹ 1.32 crore being provision for liability towards stipends payable to students on completion of sixth year course. However, the provision for the stipend had already included under Deferred Credit Liabilities (Sch-6). This resulted in overstatement of Current Liabilities and Provisions and Expenditure by ₹ 1.32 crore.

37. Indian School of Mines, Dhanbad

Interest Income – ₹ 4.21 crore

As per the accounting policies interest earned from investment of a Project Fund should be credited to the respective project under intimation to the grant sanctioning authority. It was noticed that the interest of ₹ 2.89 crore earned/accrued on investment of different project funds. Instead of crediting to the respective project head, interest earned and accrued was credited to the Income and Expenditure Account as ISM's income. This resulted in overstatement of Interest and understatement of Project Funds by ₹ 2.89 crore.

38. National Institute of Technology (NIT), Jamshedpur

Fees and Subscription – ₹ 11.44 crore

The Institute earned income to the tune of ₹ 1.48 crore under the head hostel admission fee, sports, cultural association development fee, P.B.F. and interest from unspent balances, but it was not exhibited in the Income and Expenditure Account. This resulted in understatement of Income by ₹ 1.48 crore and understatement of Excess of Income over Expenditure to that extent.

39. Aligarh Muslim University, Aligarh

Current Assets, Loan & Advances – ₹ 146.02 crore

The above does not include the amount of Letter of Credit and Advances outstanding from financial year 2009-10 to 2012-2013, amounting to ₹ 7.09 crore against different departments as on 31 March 2013, which were treated as expenditure. This resulted in overstatement of Expenditure by ₹ 7.09 crore and understatement of Current Assets, Loans and Advances by the same amount.

40. Maulana Azad National Urdu University, Hyderabad

(i) Current Liabilities and Provisions- ₹ 49.35 crore

Current Liabilities and Provisions were understated by ₹ 5.8 crore due to provision of ₹ 0.18 crore for the retirement benefits, against an actual liability of ₹ 5.98 crore as on 31 March 2013. This had also resulted in understatement of Expenditure by ₹ 5.8 crore.

(ii) Fixed Assets- ₹ 102.55 crore

Fixed Assets include Purchase orders valuing ₹ 1.12 crore issued during the year towards procurement of assets, though not received during the year but were incorrectly accounted under Fixed Assets. This resulted in overstatement of Fixed Assets and Current Liabilities by ₹ 1.12 crore.

41. The English and Foreign Languages University, Hyderabad

Fixed Assets: ₹ 96.59 crore

Against the cost of ₹ 2.08 crore for Solar PV Power Plant Equipment, which was received, installed and commissioned during the year, only part payment of ₹ 1.04 crore was capitalised, without providing liability for outstanding expenses for the balance amount of ₹ 1.04 crore. This resulted in understatement of Fixed Assets and Current Liabilities by ₹ 1.04 crore.

42. National Institute of Technology, Warangal

Current Assets, Loans, Advances etc.: ₹ 63.8 crore

Current Assets, Loans & Advances, etc., included an amount of ₹ 2.73 crore incorrectly shown as Fee receivable, though the due amount was received during the year from NIT, Suratkal, Karnataka and accounted for as receipt in the Director, NIT Account Cash Book. This resulted in overstatement of Accrued Income and Current Assets by ₹ 2.73 crore each. Surplus had also been overstated to that extent.

43. Rashtriya Sanskrit Vidyapeetha, Tirupati

Current Assets, Loans & Advances ₹ 33.26 crore

Current Assets, Loans & Advances, etc., includes expenditure of ₹ 17.16 crore incurred on sixteen Deposit Works reported as completed by CPWD and buildings inaugurated and put to use, but not yet capitalised. This resulted in understatement of Fixed Assets and overstatement of Advances to CPWD under Current Assets by ₹ 17.16 crore.

44. Rajiv Gandhi University (RGU), Rono Hills, Doimukh Arunachal Pradesh

Income from Investment - ₹ 2.16 crore

An amount of ₹ 1.10 crore earned from investment of Earmarked/Endowment Funds was taken as Income of the University instead of enhancing the corresponding funds in Schedule – 3. This resulted in overstatement of Income in the Income and Expenditure Account and understatement of Earmarked/Endowment Funds in the Balance Sheet by ₹ 1.10 crore each.

45. Postgraduate Institute of Medical Education and Research, Chandigarh

(i) Earmarked/ Endowment Funds

Above included receipts from working women hostel: ₹ 80.76 lakh and Guest Room charges: ₹ 13.15 lakh. These were not the liability of Institute and should have been treated as income. This resulted in overstatement of Earmarked/ Endowment Funds and understatement of income by ₹ 93.91 lakh. Consequently, Corpus/ Capital Funds also understand to the same extent.

(ii) Current liabilities and Provisions - ₹ 230.31 crore

Above does not include ₹ 408.56 lakh, being the liability towards revenue nature of expenditure incurred during the year 2012-13 but paid in April/May 2013. Non-provision resulted in understatement of Current liabilities as well as Expenditure for the year by ₹ 408.56 lakh.

(iii) Current Assets, Loans, Advances and other Assets

Deposits for Works: ₹ 77.88 crore

This included ₹ 6434.83 lakh being the expenditure incurred on Capital work/ creation of fixed assets executed on deposit work basis. All these works had already been completed, handed over and put to use. Non capitalization resulted in understatement of Fixed Assets and overstatement of Current Assets (Deposits for Works) by ₹ 6434.83 lakh.

46. Indian Institute of Science Education and Research (IISER), Mohali, Punjab

(i) Current liabilities and Provisions - ₹ 1.71 crore

Above does not include ₹ 2.04 crore being the liability towards purchase of fixed assets/ capital work in progress incurred during the year 2012-13, but paid in April/ May 2013. As the assets were purchased/received in the year 2012-13, necessary provisions should have been made in the books of accounts. This resulted in understatement of Current liabilities as well as Fixed Assets/ CWIP by ₹ 2.04 crore.

(ii) Buildings : ₹ 89.20 crore (Gross Block)

Above included Residential Buildings valuing ₹ 23.95 crore capitalised during the year 2011-12 (₹ 18.50 crore) and 2012-13 (₹ 5.45 crore) on which depreciation at 10 *per cent* had been provided instead of the applicable rate of 5 *per cent* as per the accounting policies. This resulted in overcharging of depreciation by ₹ 99.19 lakh for the current year and ₹ 46.25 lakh for the previous year and understatement of Net Block and Corpus/ Capital Fund by ₹ 1.45 crore.

47. National Institute of Technology, Kurukshetra

Earmarked/Endowment Funds

Institute development Fund (Consultancy) : ₹ 5.87 crore

Above represents the Consultancy Income of the Institute generated by way of providing consultancy services, testing of samples and construction materials which should have been accounted for as income of the Institute. This resulted into overstatement of Earmarked/Endowment Funds by ₹ 5.87 crore as well as understatement of Income to the same extent.

48. Tripura University

General

The bank balances of ₹ 19.24 crore and other fixed assets pertaining to the period of State University had not yet been incorporated in the accounts of the Central University. This resulted into understatement of the Current Assets and the Fixed Assets and also corresponding understatement of Corpus Fund.

APPENDIX - VI

(Referred to in paragraph 1.6 (a))

List of autonomous bodies where internal audit was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Auroville Foundation, Auroville.
2.	Coastal Aqua Culture Authority, Chennai
3.	National Institute of Technical Teachers Training and Research, Chennai
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	National Institute of Siddha, Chennai
6.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
7.	Gandhigram Rural Institute, Dindigul
8.	Central Institute for Classical Tamil, Chennai
9.	National Institute of Technology, Karaikal
10.	Central Council for Research in Siddha.
11.	Coconut Development Board, Kochi
12.	Central University of Kerala, Kasargod
13.	Lakshadweep Legal service Authority, Kavaratti
14.	National Institute of technology, Kozhikode.
15.	Atal Bihari Vajpayee Indian Institute of Information Technology and Mangement, Gwalior
16.	Maharshi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain
17.	Maulana Azad National Institute of Technology, Bhopal
18.	National Judicial Academy, Bhopal
19.	Indira Gandhi National Tribal University, Amarkantak
20.	Dr. Harisingh Gour Vishwavidalaya, Sagar
21.	Betwa River Board, Jhansi
22.	Narmada Control Authority, Indore
23.	Guru Ghasi Das Vishwavidyalya, Bilaspur
24.	National Institute of Technology, Raipur
25.	Indian Institute of Technology, Gandhinagar

26.	Sardar Vallabhbhai National Institute of Technology, Surat
27.	Central university of Jharkhand, Ranchi
28.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
29.	Indian School of Mines, Dhanbad
30.	National Institute of Technology, Jamshedpur
31.	National Institute of Technology, Patna, Bihar
32.	Central University of Bihar, Patna
33.	Nava Nalanda Mahavihara Nalanda, Bihar
34.	Khuda Baksh Oriental Public Library, Patna, Bihar
35.	Allahabad Museum, Allahabad
36.	Aligarh Muslim University, Aligarh
37.	Allahabad University, Allahabad
38.	Babasaheb Bhimrao Ambedkar University, Lucknow
39.	Banaras Hindu University, Varanasi
40.	Board of Apprenticeship Training, Kanpur
41.	Central University of Higher Tibetan Studies, Sarnath, Varanasi
42.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
43.	Indian Institute of Information, Allahabad
44.	Indian Institute of Technology, (BHU) Varanasi
45.	Indian Institute of Technology, Kanpur
46.	Indian Institute of Technology, Roorkee
47.	Kendriya Hindi Sansthan (Mandal), Agra
48.	Moti Lal Nehru National Institute of Technology, Allahabad
49.	Noth Central Zone Cultural Centre, Allahabad
50.	National Institute of Open Schooling, Noida
51.	National Institute of Technology, Pauri
52.	Special Economic Zone Authority, Noida
53.	Rampur Raza Library, Rampur
54.	National Institute of Ayurveda, Jaipur
55.	Indian Institute of Technology, Jodhpur
56.	Malviya National Institute of Technology, Jaipur
57.	National Commission for Backward Classes, New Delhi
58.	National Trust, New Delhi

59.	Central Waqf Council, New Delhi
60.	Indian Nursing Council, New Delhi
61.	Pharmacy Council of India, New Delhi
62.	National Institute of Health and Family Welfare, New Delhi
63.	Central Council for Research in Ayurvedic Science, New Delhi
64.	Central Council for Research in Unani Medicine, New Delhi
65.	Rastriya Ayurvedic Vidyapeeth, New Delhi
66.	Central Council for Indian Medicine, New Delhi
67.	Central Council for Research in Homeopathy, New Delhi
68.	Morarji Desai National Institute of Yoga, New Delhi
69.	National Board of Examination, New Delhi
70.	Medical Council of India, New Delhi
71.	Food Safety and Standard Authority of India, New Delhi
72.	Prasar Bharti, New Delhi
73.	Press Council of India, New Delhi
74.	Indian Council of Medical Research, New Delhi
75.	National Legal Services Authority, New Delhi
76.	National Commission for Protection of Child Right, New Delhi
77.	National Commission for Women, New Delhi
78.	Sports Authority of India, New Delhi
79.	National Dope Testing Laboratory , New Delhi
80.	Indian Council for Philosophical Research, New Delhi
81.	Indian Council for Historical Research, New Delhi
82.	National Bal Bhawan, New Delhi
83.	Jamia Millia Islamia, New Delhi
84.	National Council for Promotion of Urdu Language, New Delhi
85.	National University of Education Planning Administration, New Delhi
86.	National Commission for Minority Educational Education, New Delhi
87.	Shri Lal Bahadur Shastri Rastriya Sanskrit Vidyapeeth, New Delhi
88.	School of Planning and Architecture, New Delhi
89.	National Council for Promotion of Sindhi Language, New Delhi

90.	Veterinary Council of India, New Delhi
91.	Indian council of World Affairs, New Delhi
92.	Indian council for Cultural Relations, New Delhi
93.	Nalanda University, New Delhi
94.	Assam University
95.	Central Institute of Technology, Kokrajhar
96.	National Institute of Technology, Silchar, Assam
97.	North East Zone Cultural Centre (NEZCC), Dimapur
98.	National Research Centre on Mithun (ICAR Project), Jharnapani
99.	North Eastern Hills University (NEHU) Meghalaya
100.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS) Meghalaya
101.	National Institute of Technology, Meghalaya (NIT)
102.	National Institute of Unani Medicine, Bangalore
103.	NIMHANS, Bangalore
104.	Central University of Karnataka, Gulbarga
105.	Rashtriya Sanskrit Vidyapeetha, Tirupati
106.	The English and Foreign Languages University, Hyderabad
107.	Maulana Azad National Urdu University, Hyderabad
108.	National Institute of Rural Development, Hyderabad
109.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli
110.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
111.	National Institute of Technology (NIT), Yupia
112.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
113.	Sant Longowal Institute of Engineering and Technology, Longowal
114.	North Zone Cultural Centre, Patiala
115.	Central University of Haryana, Narnaul/ Mahendergarh
116.	National Horticulture Board, Gurgaon
117.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
118.	National Institute of Technology, Srinagar
119.	Central University of Jammu
120.	National Institute of Technology, Agartala

121.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
122.	South Central Zone Cultural Central Centre, Nagpur
123.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
124.	IIT, Bhubaneswar
125.	NIT, Rourkela
126.	Central University, Koraput
127.	SVNIRTAR, Olatpur, Cuttack
128.	BRAHMAPUTRA BOARD
129.	Wild Life Institute of India, Dehradun
130.	Animal Welfare Board of India, Chennai
131.	Science & Engineering Research Board, New Delhi
132.	Export Inspection Council of India, New Delhi
133.	Rajghat Samadhi Committee
134.	Petroleum and Natural Gas Regulatory Board, New Delhi
135.	Kolkata Port Trust
136.	Paradip Port Trust
137.	Calcutta Dock Labour Board

APPENDIX - VII

(Referred to in paragraph 1.6 (b))

List of autonomous bodies where physical verification of fixed assets was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Kalakshetra Foundation, Chennai
2.	Auroville Foundation, Auroville
3.	Board of Apprenticeship Training, Chennai
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	Gandhigram Rural Institute, Dindigul
6.	Central Institute for Classical Tamil, Chennai
7.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur.
8.	Special Economic Zone Authority, Chennai
9.	Central Council for Research in Siddha.
10.	Indian Institute of Science Education and Research, Thiruvananthapuram
11.	Indian Institute of Science Education and Research, Thiruvananthapuram
12.	Indian Institute of Science Education and Research, Thiruvananthapuram
13.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
14.	Pt. Dwarka Prasad Mishra IIIT (DM), Jabalpur
15.	Indian Institute of Technology, Indore
16.	Betwa River Board, Jhansi
17.	National Institute of Technology, Raipur
18.	Central University of Gujarat, Gandhinagar
19.	Indian Institute of Technology, Gandhinagar
20.	Sardar Vallabhbhai National Institute of Technology, Surat
21.	Central university of Jharkhand, Ranchi
22.	National Institute of Technology, Jamshedpur
23.	National Institute of Technology, Patna, Bihar
24.	Nava Nalanda Mahavihara Nalanda, Bihar
25.	Allahabad Museum, Allahabad
26.	Babasaheb Bhimrao Ambedkar University, Lucknow

27.	Banaras Hindu University, Varanasi
28.	National Institute of Technology, Pauri
29.	Indian Institute of Technology, (BHU) Varanasi
30.	Indian Institute of Technology, Roorkee
31.	Special Economic Zone Authority, NOIDA
32.	Rampur Raza Library, Rampur
33.	Central University of Higher Tibetan Studies, Sarnath, Varanasi
34.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
35.	Indian Institute of Technology, Jodhpur
36.	Malviya National Institute of Technology, Jaipur
37.	Indian Institute of Management, Udaipur
38.	National Commission for Backward Classes, New Delhi
39.	All India Institute of Medical Sciences, New Delhi
40.	Central Council for Research in Ayurvedic Science, New Delhi
41.	Central Council for Research in Unani Medicine, New Delhi
42.	Central Council for Research in Yoga and Naturopathy, New Delhi
43.	Morarji Desai National Institute of Yoga, New Delhi
44.	Prasar Bharti, New Delhi
45.	Press Council of India, New Delhi
46.	Indian Council of Medical Research, New Delhi
47.	Sangeet Natak Akademi, New Delhi
48.	National Museum Institute, New Delhi
49.	Delhi Public Library, New Delhi
50.	Sahitya Akademi, New Delhi
51.	National Commission for Protection of Child Right, New Delhi
52.	National Commission for Women, New Delhi
53.	Sports Authority of India, New Delhi
54.	National Council for Education Research and Training, New Delhi
55.	Central Board of Secondary Education, New Delhi
56.	National Bal Bhawan, New Delhi
57.	Jamia Millia Islamia, New Delhi
58.	Indira Gandhi National Open University, New Delhi
59.	National University of Education Planning Administration, New Delhi
60.	Rastriya Sanskrit Sansthan, New Delhi
61.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi

62.	School of Planning and Architecture, New Delhi
63.	University Grants Commission, New Delhi
64.	Indian council of World Affairs, New Delhi
65.	Indian council for Cultural Relations, New Delhi
66.	Assam University, New Delhi
67.	Indian Institute of Science Education and Research, Kolkata
68.	Indian Museum, Kolkata
69.	National Institute of Homoeopathy, Kolkata
70.	National Institute of Technology, Silchar, Assam
71.	National Institute of Technical Teachers Training and Research, Kolkata
72.	Central Institute of Technology, Kokrajhar
73.	Chittaranjan National Cancer Institute, Kolkata
74.	Indian Institute of Management, Calcutta
75.	The Asiatic Society, Kolkata
76.	Victoria Memorial Hall, Kolkata
77.	Tezpur University, Assam
78.	Visva Bharati, Santiniketan
79.	North East Zone Cultural Centre (NEZCC), Dimapur
80.	Nagaland University, Nagaland
81.	National Institute of Technology, Meghalaya (NIT)
82.	The English and Foreign Languages University, Hyderabad
83.	Rashtriya Sanskrit Vidyapeetha, Tirupati
84.	School of Planning and Architecture, Vijayawada
85.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
86.	Indian Institute of Science Education and Research, S.A.S. Nagar/Mohali
87.	Indian Institute of Management, Rohtak
88.	National Institute of Technology, Kurukshetra
89.	Indian Institute of Technology, Mandi
90.	Central Institute of Buddhist Studies, Leh
91.	National Institute of Technology, Srinagar
92.	Postgraduate Institute of Medical Education and Research, Chandigarh
93.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli

94.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
95.	National Institute of Technology (NIT), Yupia
96.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
97.	National Institute of Technology, Agartala
98.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
99.	Indian Institute of Technology Bombay, Mumbai
100.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
101.	National Institute of Technology Goa
102.	IIT, Bhubaneswar
103.	Brahmaputra Board
104.	National Tiger Conservation Authority, New Delhi
105.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
106.	Animal Welfare Board of India, Chennai
107.	Export Inspection Council of India, New Delhi
108.	Competition Commission of India
109.	Export Inspection Agency, New Delhi
110.	Textiles Committee, Mumbai
111.	National Institute of Fashion Technology (Hyderabad, Delhi, Jodhpur & Kangra Centres)
112.	Khadi and Village Industries Commission
113.	Mumbai Port Trust Pension Fund Trust
114.	Kolkata Port Trust
115.	Paradip Port Trust

APPENDIX - VIII

(Referred to in paragraph 1.6 (c))

List of autonomous bodies where physical verification of inventories was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Central University , Thiruvarur
2.	Board of Apprenticeship Training, Chennai
3.	South Zone Cultural Centre, Thanjavur (2 year accounts)
4.	Gandhigram Rural Institute, Dindigul
5.	Central Institute for Classical Tamil, Chennai
6.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
7.	Pondicherry University
8.	Central Council for Research in Siddha.
9.	Indian Institute of Science Education and Research, Thiruvananthapuram
10.	Central University of Kerala, Kasargode
11.	Atal Bihari Vajpayee IIITM, Gwalior
12.	National Institute of Technical Teachers' Training & Research, Bhopal
13.	Pt. Dwarka Prasad Mishra IIIT (DM), Jabalpur
14.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
15.	Indian Institute of Science Education & Research, Bhopal
16.	Betwa River Board, Jhansi
17.	Narmada Control Authority, Indore
18.	Guru Ghasi Das Vishwavidyalya, Bilaspur
19.	National Institute of Technology, Raipur
20.	Indian Institute of Technology, Gandhinagar
21.	Sardar Vallabhbhai National Institute of Technology, Surat
22.	Central university of Jharkhand, Ranchi
23.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
24.	National Institute of Technology, Jamshedpur
25.	National Institute of Technology, Patna, Bihar

26.	Central University of Bihar, Patna
27.	Nava Nalanda Mahavihara Nalanda, Bihar
28.	Allahabad Museum , Allahabad
29.	Babasaheb Bhimrao Ambedkar University, Lucknow
30.	Banaras Hindu University, Varanasi
31.	Central University of Higher Tibetan Studies, Sarnath Varanasi
32.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
33.	Indian Institute of Technology, (BHU) Varanasi
34.	Indian Institute of Technology, Roorkee
35.	National Institute of Technology, Pauri
36.	Special Economic Zone Authority, NOIDA
37.	Rampur Raza Library, Rampur
38.	Indian Institute of Technology, Jodhpur
39.	Indian Institute of Management, Udaipur
40.	Malviya National Institute of Technology, Jaipur
41.	National Commission for Backward Classes, New Delhi
42.	Pandit Deendayal Upadhyaya Institute for the Physically Handicapped, New Delhi
43.	Central Council for Research in Ayurvedic Science, New Delhi
44.	Central Council for Research in Unani Medicine, New Delhi
45.	Central Council for Research in Yoga and Naturopathy, New Delhi
46.	Morarji Desai National Institute of Yoga, New Delhi
47.	Prasar Bharti, New Delhi
48.	Press Council of India, New Delhi
49.	Indian Council of Medical Research, New Delhi
50.	Lalit Kala Akademi, New Delhi
51.	Sangeet Natak Akademi, New Delhi
52.	National School of Drama, New Delhi
53.	National Museum Institute, New Delhi
54.	Gandhi Smriti and Darshan Samiti, New Delhi
55.	National Commission for Protection of Child Right, New Delhi
56.	National Commission for Women, New Delhi
57.	Sports Authority of India, New Delhi

58.	National Council for Educational Research & Training, New Delhi
59.	National Bal Bhawan, New Delhi
60.	National University of Education Planning Administration, New Delhi
61.	Rastriya Sanskrit Sansthan, New Delhi
62.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
63.	School of Planning and Architecture, New Delhi
64.	University Grants Commission, New Delhi
65.	Indian council of World Affairs, New Delhi
66.	Indian council for Cultural Relations, New Delhi
67.	Assam University
68.	Central Institute of Technology, Kokrajhar
69.	Chittaranjan National Cancer Institute, Kolkata
70.	Victoria Memorial Hall, Kolkata
71.	Indian Museum, Kolkata
72.	North East Zone Cultural Centre (NEZCC), Dimapur
73.	Nagaland University, Nagaland
74.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
75.	National Institute of Technology, Meghalaya (NIT)
76.	National Institute of Technology, Warangal
77.	University of Hyderabad
78.	Maulana Azad National Urdu University, Hyderabad
79.	The English and Foreign Languages University, Hyderabad
80.	Rashtriya Sanskrit Vidyapeetha, Tirupati
81.	School of Planning and Architecture, Vijayawada
82.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
83.	National Institute of Technology (NIT), Yupia
84.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
85.	Indian Institute of Science Education and Research, S.A.S. Nagar/Mohali
86.	Indian Institute of Management, Rohtak
87.	National Institute of Technology, Kurukshetra

88.	Indian Institute of Technology, Mandi
89.	Central Institute of Buddhist Studies, Leh
90.	National Institute of Technology, Srinagar
91.	Postgraduate Institute of Medical Education and Research, Chandigarh
92.	National Institute of Technology, Agartala
93.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
94.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
95.	IIT, Bhubaneswar
96.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
97.	Animal Welfare Board of India, Chennai
98.	Competition Commission of India
99.	Textiles Committee, Mumbai
100.	Khadi and Village Industries Commission
101.	Mumbai Port Trust
102.	Kolkata Port Trust

APPENDIX - IX

(Referred to in paragraph 1.6 (d))

List of autonomous bodies which did not make investment of provident fund balances as per the pattern of investment prescribed by the Ministry of Finance

Sl. No.	Name of Autonomous Body
1.	South Zone Cultural Centre, Thanjavur (2 year accounts)
2.	Central University of Gujarat, Gandhinagar
3.	Indian School of Mines, Dhanbad
4.	Motilal Nehru National Institute of Technology, Allahabad
5.	Pandit Deendayal Upadhyaya Institute for the Physically Handicapped, New delhi
6.	Rehabilitation Council of India, New Delhi
7.	Central Waqf Council, New Delhi
8.	Indian Nursing Council, New Delhi
9.	National Institute of Health and Family Welfare, New Delhi
10.	Central Council of Homeopathy, New Delhi
11.	Central Council for Research in Yoga and Naturopathy, New Delhi
12.	Medical Council of India, New Delhi
13.	Prasar Bharti, New Delhi
14.	Press Council of India, New Delhi
15.	Central for Cultural Resources and Training, New Delhi
16.	Indira Gandhi National Centre for the Arts, New Delhi
17.	Lalit Kala Akademi, New Delhi
18.	Sangeet Natak Akademi, New Delhi
19.	National School of Drama, New Delhi
20.	Delhi Public Library, New Delhi
21.	Gandhi Smriti and Darshan Samiti, New Delhi
22.	Nehru Memorial Museum and Library, New Delhi

23.	Sahitya Akademi, New Delhi
24.	Central Adoption Resource Agency, New Delhi
25.	Sports Authority of India, New Delhi
26.	Indian Council for Historical Research, New Delhi
27.	Central Board of Secondary Education, New Delhi
28.	National Bal Bhawan, New Delhi
29.	Indian Institute of Technology, New Delhi
30.	India Gandhi National Open University, New Delhi
31.	Veterinary Council of India, New Delhi
32.	Rashtriya Sanskrit Sansthan, New Delhi
33.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
34.	Board of Practical Training, Kolkata
35.	Chittaranjan National Cancer Institute, Kolkata
36.	Indian Institute of Management, Calcutta
37.	Indian Museum, Kolkata
38.	National Council of Science Museum, Kolkata
39.	National Institute for Orthopadically Handicapped, Kolkata
40.	National Institute of Technology, Durgapur
41.	National Institute of Technology, Silchar, Assam
42.	National Institute of Technical Teachers Training and Research, Kolkata
43.	Raja Rammohun Roy Library Foundation, Kolkata
44.	Tezpur University, Assam
45.	Visva Bharati, Santiniketan
46.	Victoria Memorial Hall, Kolkata
47.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
48.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong

49.	Salar Jung Museum, Hyderabad
50.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
51.	Sant Longowal Institute of Engineering and Technology, Longowal
52.	National Institute of Technology, Kurukshetra
53.	National Horticulture Board, Gurgaon
54.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
55.	National Institute of Technology, Hamirpur
56.	Indian Institute of Advanced Studies, Shimla
57.	National Institute of Technology, Srinagar
58.	Postgraduate Institute of Medical Education and Research, Chandigarh
59.	National Institute of Technical Teachers' Training and Research, Chandigarh
60.	Central Institute of Buddhist Studies, Leh

APPENDIX - X

(Referred to in paragraph 1.6 (e))

List of autonomous bodies which are accounting for the grants on realisation/cash basis

Sl. No.	Name of Autonomous Body
1.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
2.	Central University of Kerala, Kasargode
3.	Betwa River Board, Jhansi
4.	Lakshmi Bai National Institute of Physical Education, Gwalior
5.	Atal Bihari Vajpayee Indian Institute of Information Technology and Mangement, Gwalior
6.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
7.	School of Planning & Architecture, Bhopal
8.	Indira Gandhi National Tribal University, Amarkantak
9.	Maulana Azad National Institute of Technology, Bhopal.
10.	Central University of Bihar
11.	National Institute of Technology, Jamshedpur
12.	Allahabad Museum, Allahabad
13.	Allahabad University, Allahabad
14.	Indian Institute of Technology, (BHU) Varanasi
15.	Indian Institute of Management, Kashipur
16.	North Central Zone Cultural Centre, Allahabad
17.	Rampur Raza Library, Rampur
18.	Rastriya Arogya Nidhi, New Delhi
19.	All India Institute of Medical Sciences, New Delhi
20.	National Board of Examination, New Delhi
21.	National Legal Services Authority, New Delhi
22.	National Commission for Minority Educational Education, New Delhi
23.	Rashtriya Sanskrit Sansthan, New Delhi
24.	Central Institute of Technology, Kokrajhar
25.	North East Zone Cultural Centre (NEZCC), Dimapur
26.	Nagaland University, Nagaland
27.	National Research Centre on Mithun (ICAR Project), Jharnapani

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28.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
29.	North Eastern Hills University (NEHU)
30.	Salar Jung Museum, Hyderabad
31.	National Council of Rural Institutes, Hyderabad
32.	Indian Institute of Technology, Hyderabad
33.	Central Institute of Himalayan Culture Studies (CIHCS), Dahun
34.	Central Institute of Buddhist Studies, Leh
35.	Khadi and Village Industries Commission

APPENDIX - XI

(Referred to in paragraph 1.6 (f))

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.	Auroville Foundation, Auroville.
2.	Coastal Aqua Culture Authority, Chennai
3.	National Institute of Technology, Tiruchirapalli
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	Coconut Development Board, Kochi
6.	National Institute of technology, Kozhikode
7.	National Institute of Management, Kozhikode
8.	Atal Bihari Vajpayee IIITM, Gwalior
9.	Betwa River Board, Jhansi
10.	Indian Institute of Management, Raipur
11.	Indian School of Mines, Dhanbad
12.	National Institute of Technology, Jamshedpur
13.	Allahabad Museum, Allahabad
14.	Aligarh Muslim University, Aligarh
15.	Allahabad University, Allahabad
16.	Board of Apprenticeship Training, Kanpur
17.	Motilal Nehru National Institute of Technology, Allahabad
18.	North Central Zone Cultural Centre, Allahabad
19.	Rampur Raza Library, Rampur
20.	Indian Institute of Technology, Jodhpur
21.	National Institute of Ayurveda, Jaipur
22.	Dental Council of India, New Delhi
23.	National Institute of Health and Family Welfare, New Delhi
24.	Central Council for Research in Yoga and Naturopathy, New Delhi
25.	Central Council of Indian Medicine, New Delhi
26.	Central Council for Research in Homeopathy, New Delhi
27.	Lalit Kala Akademi, New Delhi
28.	Central Adoption Resource Agency, New Delhi
29.	National Council for Educational Research & Training, New Delhi

30.	National Council for Promotion of Urdu Language, New Delhi
31.	National Bal Bhawan, New Delhi
32.	Kendriya Vidyalaya Sangathan, New Delhi
33.	All India Council for Technical Education, New Delhi
34.	Assam University
35.	Board of Practical Training, Kolkata
36.	Chittaranjan National Cancer Institute, Kolkata
37.	Indian Institute of Science Education and Research, Kolkata
38.	Indian Museum, Kolkata
39.	National Council of Science Museum, Kolkata
40.	National Institute of Technology, Durgapur
41.	The Asiatic Society, Kolkata
42.	North East Zone Cultural Centre (NEZCC), Dimapur
43.	National Research Centre on Mithun (ICAR Project), Jharnapani
44.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
45.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong
46.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli
47.	National Institute of Technology (NIT), Yupia
48.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
49.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
50.	Sant Longowal Institute of Engineering and Technology, Longowal
51.	National Institute of Technology, Kurukshetra
52.	National Horticulture Board, Gurgaon
53.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
54.	National Institute of Technology, Hamirpur
55.	Indian Institute of Advanced Studies, Shimla
56.	National Institute of Technology, Srinagar
57.	Postgraduate Institute of Medical Education and Research, Chandigarh
58.	National Institute of Technical Teachers' Training and Research, Chandigarh
59.	Central Institute of Buddhist Studies, Leh
60.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
61.	South Central Zone Cultural Central Centre, Nagpur
62.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai

63.	Indian Institute of Technology Bombay, Mumbai
64.	Visvesvaraya National Institute of Technology, Nagpur
65.	Board of Apprenticeship Training (Western Region), Mumbai
66.	National Institute of Industrial Engineering, Mumbai
67.	Indian Institute of Science Education and Research (IISER), Pune
68.	National Institute of Plant Health Management, Hyderabad
69.	National Institute of Technology, Warangal
70.	University of Hyderabad
71.	Maulana Azad National Urdu University, Hyderabad
72.	The English and Foreign Languages University, Hyderabad
73.	Rashtriya Sanskrit Vidyapeetha, Tirupati
74.	National Institute of Rural Development, Hyderabad
75.	Indian Institute of Technology, Hyderabad
76.	School of Planning and Architecture, Vijayawada
77.	Salar Jung Museum, Hyderabad
78.	Indian Council for Cultural Relations
79.	Export Inspection Agency, New Delhi
80.	Khadi and Village Industries Commission
81.	Kolkata Port Trust
82.	Paradip Port Trust
83.	Tobacco Board
84.	Coir Board, Kochi
85.	Textiles Committee
86.	Agricultural & Processed Food Products Export Development Authority, New Delhi

APPENDIX - XII

(Referred to in paragraph 1.6 (g))

List of autonomous bodies which had not provided depreciation on fixed assets

Sl. No.	Name of Autonomous Body
1.	Sports Authority of India Gandhinagar
2.	National Institute of Technology, Jamshedpur
3.	National Institute of Technology, Patna, Bihar
4.	Nava Nalanda Mahavihara Nalanda, Bihar
5.	Allahabad Museum, Allahabad
6.	Allahabad University, Allahabad
7.	Banaras Hindu University, Varanasi
8.	Board of Apprenticeship Training, Kanpur
9.	Indian Institute of Technology, Kanpur
10.	North Central Zone Cultural Centre, Allahabad
11.	Special Economic Zone Authority, NOIDA
12.	Rampur Raza Library, Rampur
13.	Dental Council of India, New Delhi
14.	Indian Council of Medical Research, New Delhi
15.	Sahitya Akademi, New Delhi
16.	National Commission for Minority Educational Education, New Delhi
17.	National Bal Bhawan, New Delhi
18.	Indian Council for Historical Research, New Delhi
19.	All India Council for Technical Education, New Delhi
20.	Central Institute of Technology, Kokrajhar
21.	Chittaranjan National Cancer Institute, Kolkata
22.	Indian Institute of Technology, Kharagpur
23.	Indian Museum, Kolkata
24.	National Council of Science Museum, Kolkata
25.	Visva Bharati, Santiniketan
26.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
27.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
28.	Sant Longowal Institute of Engineering and Technology, Longowal
29.	Indian Institute of Advanced Studies, Shimla
30.	Postgraduate Institute of Medical Education and Research,

	Chandigarh
31.	IIT, Bhubaneswar
32.	NIT, Rourkela
33.	SVNIRTAR, Olatpur, Cuttack
34.	National Institute of Technology, Warangal
35.	Khadi and Village Industries Commission

APPENDIX - XIII

(Referred to in paragraph 1.6 (h))

List of autonomous bodies that revised their accounts as a result of Audit

Sl. No.	Name of Autonomous Body
1.	Indian Institute of Technology, Madras
2.	Kalakshetra Foundation, Chennai
3.	National Institute of Technology, Tiruchirapalli
4.	Board of Apprenticeship Training, Chennai
5.	National Institute of Technical Teachers Training and Research, Chennai
6.	National Institute of Siddha, Chennai
7.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
8.	Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kancheepuram.
9.	Jawaharlal Institute of Postgraduate Medical Education and Research
10.	Pondicherry University
11.	National Institute of Technology, Karaikal
12.	Central Council for Research in Siddha.
13.	Lakshadweep Legal service Authority, Kavaratti
14.	Lakshmibai National Institute of Physical Education, Gwalior
15.	AIIMS, Bhopal
16.	National Board of Examination, New Delhi
17.	National Culture Fund New Delhi
18.	Central Board of Secondary Education, New Delhi
19.	IIM, Bangalore
20.	National Institute of Unani Medicine, Bangalore
21.	NIMHANS, Bangalore
22.	National Institute of Technology Surathkal, Mangalore
23.	Central University of Karnataka, Gulbarga
24.	National Institute of Rural Development, Hyderabad

25.	Indian Institute of Technology, Hyderabad
26.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
27.	National Institute of Fashion Technology
28.	Visakhapatnam Port Trust
29.	Coffee Board (General Fund)

APPENDIX - XIV

(Referred to in Paragraph No. 21.1)

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2013 as on March 2014

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
1.	Agriculture	2012	1	-	1
2.	Chemical and Fertilizers	2010	1	-	1
3.	Civil Aviation	2009	2	1	1
		2011	1	-	1
		2012	1	1	-
4.	Commerce and Industry	2008	1	-	1
		2012	1	1	-
5.	Culture	2004	1	-	1
		2006	2	-	2
6.	Personnel Planning and Grievances	2011	1	-	1
7.	External Affairs	2009	2	-	2
		2010	1	-	1
		2011	3	-	3
		2012	1	1	-
8.	Finance	2010	2	2	-
		2012	1	-	1
9.	Health and Family Welfare	2000	1	-	1
		2007	1	-	1
		2008	1	-	1
		2009	2	-	2

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
		2010	4	-	4
		2012	4	2	2
10.	Home Affairs	2010	1	-	1
		2012	3	1	2
	Home Affairs (Union Territories)	2007	1	-	1
		2011	1	-	1
		2012	12	10	2
11.	Human Resource Development	2012	2	1	1
12.	Information and Broadcasting	2000	1	-	1
		2011	1	-	1
13.	Law and Justice	2003	1	1	-
14.	Mines Geological Survey of India	1998	1	-	1
		2010	1	-	1
		2012	1	1	-
15.	Overseas Indian Affairs	2012	1	1	-
16.	Power	2012	1	1	-
17.	Rural Development	2002	1	1	-
		2010	1	1	-
		2012	1	1	-
18.	Shipping	2009	1	-	1
		2012	1	1	-
19.	Social Justice and Empowerment	1996	1	-	1
		2003	1	-	1
		2006	1	-	1
		2010	1	-	1
20.	Textiles	2009	1	-	1
		2012	1	1	-

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Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
21.	Tribal Affairs	1998	1	-	1
		2006	1	1	-
22.	Urban Development	2009	1	-	1
		2011	1	-	1
23.	Women and Child Development	1999	1	-	1
		2003	1	-	1
		2011	3	1	2
		2012	1	1	-
24.	Youth Affairs and Sports	2011	1	1	-
		2012	1	1	-
Total			86	34	52

APPENDIX - XV

(Referred to in paragraph 21.1)

Outstanding Action Taken Notes as of March, 2014 (Autonomous Bodies)

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Autonomous Bodies		
			Due	Not received at all	Under correspondence
1.	Agriculture	1997	1	-	1
		2012	1	1	-
2.	Consumer Affairs, Food and Public Distribution	2011	1	1	-
3.	Culture	1998	1	-	1
		2001	2	-	2
		2004	2	-	2
		2007	1	-	1
		2011	2	-	2
		2012	2	1	1
4.	External Affairs	2012	1	-	1
5.	Health and Family Welfare	1999	1	-	1
		2000	1	-	1
		2003	3	-	3
		2004	1	-	1
		2006	1	-	1
		2008	1	-	1
		2009	1	-	1
		2011	2	-	2
		2012	2	1	1
6.	Home Affairs	2010	2	1	1
7.	Human Resource Development	2001	1	-	1
		2002	1	-	1
		2004	1	-	1
		2006	1	-	1
		2007	2	1	1

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Sl. No.	Name of the Ministry/Department	Report for the year ended March	Autonomous Bodies		
			Due	Not received at all	Under correspondence
		2008	1	-	1
		2009	2	-	2
		2010	4	2	2
		2011	3	-	3
		2012	7	7	-
8.	Information and Broadcasting	2010	1	-	1
		2012	1	1	-
9.	Labour & Employment	2009	1	-	1
		2010	1	-	1
		2012	1	1	-
10.	Shipping	2009	1	-	1
		2011	1	-	1
11.	Social Justice and Empowerment	2010	1	-	1
12.	Urban Development	2007	1	-	1
		2011	2	-	2
		2012	1	-	1
13.	Youth Affairs & Sports	2010	1	-	1
		2011	1	-	1
Total			66	17	49

APPENDIX - XVI

(Referred to in Paragraph No. 21.2)

Response of the Ministries/Departments to draft paragraphs

Sl. No	Ministry/ Department	Total No. of Paragraphs	No. and reference to Paragraphs of the Audit Report to which reply not received
1.	Chemical and Fertilizers	2	-
2.	Consumer Affairs	1	-
3.	Culture	4	2 (4.1, 4.3)
4.	External Affairs	6	4 (5.2, 5.3, 5.4 & 5.6)
5.	Food Processing and Public Distribution	3	-
6.	Health and Family Welfare	4	1 (7.1)
7.	Home Affairs	2	1 (8.2)
8.	Human Resource Development	8	6 (9.2, 9.4, 9.5, 9.6, 9.7 & 9.8)
9.	Information and Broadcasting	1	1 (10.1)
10.	Micro, Small and Medium Enterprises	2	2 (11.1 & 11.2)
11.	Personnel, Public Grievances and Pension	1	-
12.	Planning Commission	2	-
13.	Power	1	1 (14.1)
14.	Road Transport and Highways	1	-
15.	Shipping	3	2 (16.2 & 16.3)
16.	Textiles	2	-
17.	Tourism	2	-
18.	Union Territories	5	5 (19.1, 19.2, 19.3, 19.4 & 19.5)
19.	Youth Affairs and Sports	1	1 (20.1)
Total		51	26

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