

# APPENDICES



## APPENDIX-I

(Referred to in paragraph 1.3)

### Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2015)	Utilisation Certificates outstanding in respect of grants released upto March 2015 which were due by 31 March 2016	
		Number	Amount
Ministry of Agriculture (i) (Department of Agriculture Coop)	1992-08	40	288.00
	2008-14	341	69965.00
	2014-15	305	108174.00
	<b>Total</b>	<b>686</b>	<b>178427.00</b>
(ii) Department of Animal husbandry and Dairy	1992-08	0	0.00
	2008-14	121	11912.00
	2014-15	25	3959.00
	<b>Total</b>	<b>146</b>	<b>15871.00</b>
Ministry of HUPA	1992-08	30	3780.04
	2008-14	275	44574.23
	2014-15	238	260805.55
	<b>Total</b>	<b>543</b>	<b>309159.82</b>
Ministry of Urban development	1985-08	30	1403.91
	2008-13	66	11525.64
	2013-14	208	298437.04
	<b>Total</b>	<b>304</b>	<b>311366.59</b>
Ministry of Overseas Indian Affairs <sup>1</sup>	1992-08		
	2008-14	6	306.65
	2014-15	1	30.00
	<b>Total</b>	<b>7</b>	<b>336.65</b>
Ministry of Culture	1990-08	2215	14994.59

<sup>1</sup> Now merged with MEA

Ministry/Department	Period to which grants relate (upto March 2015)	Utilisation Certificates outstanding in respect of grants released upto March 2015 which were due by 31 March 2016	
		Number	Amount
	2008-14	1415	23504.98
	2014-15	34	1519.98
	<b>Total</b>	<b>3664</b>	<b>40019.55</b>
Ministry of Earth Science	1983-08	402	2826.49
	2008-14	233	2497.9
	2014-15	262	21979.4
	<b>Total</b>	<b>897</b>	<b>27303.79</b>
Ministry of Youth Affairs and Sports	1987-08	5832	9191.26
	2008-14	389	30267.5
	2014-15	103	1058.52
	<b>Total</b>	<b>6324</b>	<b>40517.28</b>
Ministry of Women and Child Development	1986-08	4028	23597.91
	2008-14	457	7735.12
	2014-15	128	1703.26
	<b>Total</b>	<b>4613</b>	<b>33036.29</b>
Ministry of Minority	1992-08	12	51.07
	2008-14	385	3753.83
	2014-15	444	5325.76
	<b>Total</b>	<b>841</b>	<b>9130.66</b>
Ministry of Social Justice and Empowerment	1987-08	8500	46330.98
	2008-14	1527	19349.63
	2014-15	848	9790.85
	<b>Total</b>	<b>10875</b>	<b>75471.46</b>
Ministry of HRD (Department of School Education and Literacy)	1982-08	1158	42725.32
	2008-14	433	833139.6
	2014-15	80	9637.78
	<b>Total</b>	<b>1671</b>	<b>885502.70</b>
Department of Higher Education	1977-08	1737	21570.97
	2008-14	510	16288.77
	2014-15	197	93965.82
	<b>Total</b>	<b>2444</b>	<b>131825.56</b>

Ministry/Department	Period to which grants relate (upto March 2015)	Utilisation Certificates outstanding in respect of grants released upto March 2015 which were due by 31 March 2016	
		Number	Amount
Ministry of Electronics and Information Technology	1992-08	31	3322.94
	2008-14	102	24342.34
	2014-15	306	85687.33
	<b>Total</b>	<b>439</b>	<b>113352.61</b>
Ministry of Corporate Affairs	1992-08	2	0.6
	2008-14	6	1.32
	2014-15	-	-
	<b>Total</b>	<b>8</b>	<b>1.92</b>
Ministry of Shipping	1992-08	-	-
	2008-14	2	40
	2014-15	1	9.24
	<b>Total</b>	<b>3</b>	<b>49.24</b>
Ministry of Labour and Employment	1979-08	301	1332.27
	2008-14	273	15647.89
	2014-15	198	4912.42
	<b>Total</b>	<b>772</b>	<b>21892.58</b>
Department of Pharmaceuticals	1992-08	-	-
	2008-14	18	3256.26
	2014-15	40	3729.55
	<b>Total</b>	<b>58</b>	<b>6985.81</b>
Ministry of MSME	1992-08	2	2.2
	2008-14	184	3185.97
	2014-15	118	12731.52
	<b>Total</b>	<b>304</b>	<b>15919.69</b>
Ministry of Tourism	2008-14	108	32883.22
	2014-15	76	20858.65
	<b>Total</b>	<b>184</b>	<b>53741.87</b>
Ministry of Textiles	1978-08	771	3454.87
	2008-14	2439	10478.71

Ministry/Department	Period to which grants relate (upto March 2015)	Utilisation Certificates outstanding in respect of grants released upto March 2015 which were due by 31 March 2016	
		Number	Amount
	2014-15	1619	172320.21
	<b>Total</b>	<b>4829</b>	<b>186253.79</b>
Department of Commerce	1992-08	10	198.04
	2008-14	38	9541.62
	2014-15	6	4415.67
	<b>Total</b>	<b>54</b>	<b>14155.33</b>
Department of Consumer Affairs	1992-08	36	31.7
	2008-14	31	514.44
	2014-15	14	851.08
	<b>Total</b>	<b>81</b>	<b>1397.22</b>
Department of Food and Public Distribution	1992-08	-	-
	2008-14	8	1224.8
	2014-15	8	1474.67
	<b>Total</b>	<b>16</b>	<b>2699.47</b>
Ministry of Food Processing Industries	1991-08	883	9936.81
	2008-14	956	14972.03
	2014-15	169	12885.82
	<b>Total</b>	<b>2008</b>	<b>37794.66</b>
Department of Heavy Industries	1992-08	2	8020
	2008-14	6	97485
	2014-15	7	24687.65
	<b>Total</b>	<b>15</b>	<b>130192.65</b>
Department of Public Enterprises	1992-08		
	2008-14	19	129.72
	2014-15	16	124.36
	<b>Total</b>	<b>35</b>	<b>254.08</b>
Ministry of Drinking Water and Sanitationj	1992-08	1	45.88
	2008-14	18	17021.73
	2014-15	6	9562.41
	<b>Total</b>	<b>25</b>	<b>26630.02</b>

Ministry/Department	Period to which grants relate (upto March 2015)	Utilisation Certificates outstanding in respect of grants released upto March 2015 which were due by 31 March 2016	
		Number	Amount
Department of Chemicals and Petrochemicals	2008-14	18	1908.57
	2014-15	13	1003.14
	<b>Total</b>	<b>31</b>	<b>2911.71</b>
Ministry of Law and Justice	1992-08		
	2008-14	2	62500
	2014-15	5	250000
<b>Total</b>	<b>7</b>	<b>312500.00</b>	
Ministry of Tribal Affairs	1992-08	0	0.00
	2008-14	162	33493.58
	2014-15	206	96690.1
<b>Total</b>	<b>368</b>	<b>130183.68</b>	
Ministry of PPG and Pension	1992-08	1	0.05
	2008-14	23	66.55
	2014-15	27	199.26
<b>Total</b>	<b>51</b>	<b>265.86</b>	
Ministry of Mines	1992-08	0	0.00
	2008-14	1	3.04
	2014-15	10	159.41
<b>Total</b>	<b>11</b>	<b>162.45</b>	
<b>Grand Total</b>		<b>42314</b>	<b>3115312.99</b>

## APPENDIX - II

(Referred to in paragraph 1.4)

## 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.	North-Central Zone Cultural Centre, Allahabad	29.10.2015	3
2.	North-East Zone Cultural Centre, Dimapur	04.11.2015	4
3.	Victoria Memorial Hall, Kolkata	01.12.2015	5
4.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior.	04.12.2015	5
5.	Central University of Jharkhand, Ranchi	6.10.2015/unapproved	3
6.	Centre for Studies in Civilisation, New Delhi	24.11.2015	4
7.	Indian Council of Historical Research, New Delhi	08.10.2015	3
8.	Indian Institute of Technology, Delhi	06.11.2015	4
9.	Indian Institute of Technology, Mumbai	12.10.2015	3
10.	Manipur University, Imphal	01.10.2015	3
11.	University of Delhi, New Delhi	13.10.2015	3
12.	National Institute of Technology Imphal	2.12.2015	5
13.	District Legal Services Authority, Chandigarh	30.11.2015	4
14.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai	19.10.2015	3
15.	Lakshdweep Building Development Board, Kavaratti	18.12.2015	5
16.	Central Agricultural University, Imphal	15.01.2016	6
17.	National Institute of Technology, Kozhikode (Calicut)	17.03.2016	8
18.	National Council of Teacher Education, New Delhi	8.01.2016	6



## APPENDIX -III

(Referred to in paragraph 1.5)

**List of Autonomous Bodies in respect of which audited accounts for the year 2012-13, 2013-14 and 2014-15 had not been presented before the Parliament as on 31 October 2016**

Sl. No.	Name of Autonomous Body (Ministry wise)
<b>For the year 2012-13</b>	
<b>Ministry of Commerce and Industry</b>	
1.	Madras Special Economic Zone
2.	Export Inspection Agency, Chennai
3.	Export Inspection Agency, Kochi
4.	Export Inspection Agency, Kolkata
5.	Export Inspection Agency, Mumbai
6.	Export Inspection Agency, New Delhi
7.	Export Inspection Council of India, New Delhi
8.	Noida Special Economic Zone Authority
9.	Vishakapatnam Special Economic Zone Authority
<b>Ministry of Ayush</b>	
10.	North Eastern Institute of Folk Medicine
11.	North Eastern Institute of Ayurveda and Homeopathy
<b>For the year 2013-14</b>	
<b>Ministry of Commerce and Industry</b>	
1.	Export Inspection Agency , Chennai
2.	Export Inspection Agency, Kochi
3.	Export Inspection Agency, New Delhi
4.	Export Inspection Agency, Kolkata
5.	Export Inspection Agency, Mumbai.
6.	Export Inspection Council, New Delhi
7.	Visakhapatnam Special Economic Zone Authority, Visakhapatnam
<b>Ministry of Ayush</b>	
8.	North Eastern Institute of Folk Medicine
9.	North Eastern Institute of Ayurveda and Homeopathy

Sl. No.	Name of Autonomous Body (Ministry wise)
<b>For the year 2014-15</b>	
<b>Ministry of Chemical and Fertilizer</b>	
1.	National Institute of Pharmaceutical Education and Research, Kolkata
2.	National Institute of Pharmaceutical Education and Research, Raebareli
<b>Ministry of Commerce and Industry</b>	
3.	Export Inspection Agency, New Delhi
4.	Export Inspection Council, New Delhi
5.	Noida Special Economic Zone Authority (NSEZ)
6.	Visakhapatnam Special Economic Zone Authority, Visakhapatnam
<b>Ministry of Heavy Industries and Public Enterprises</b>	
7.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)
<b>Ministry of Housing and Urban Poverty Alleviation</b>	
8.	Lakshadweep Building Development Board
<b>Ministry of HRD/ Department of Higher Education</b>	
9.	North-Eastern Hill University, Shillong
10.	Rajiv Gandhi Indian Institute of Management, Shillong
<b>Ministry of Power</b>	
11.	National Power Training Institute Faridabad
<b>Ministry of Culture</b>	
12.	Nav Nalanda Mahavihar Nalanda
13.	West Zone Cultural Center Udaipur

## APPENDIX -IV

(Referred to in paragraph 1.5)

### Delay in presentation of audited accounts for the years 2014-15 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited Account	Delay in months
<b>Ministry of Agriculture</b>			
1.	Coastal Aquaculture Authority, Chennai	2014-15	2
2.	National Institute of Plant Health Management, Hyderabad	2014-15	2
<b>Ministry of Ayush</b>			
3.	Central Council of Homoeopathy, New Delhi.	2014-15	3
4.	Morarji Desai National Institute of Yoga, New Delhi.	2014-15	4
5.	Central Council of Indian Medicine	2014-15	3
<b>Ministry of Communication and Information Technology</b>			
6.	Telecom Regulatory Authority of India	2014-15	4
<b>Ministry of Culture</b>			
7.	Khuda Bux Oriental Public Library, Patna	2013-14	4
8.	National Museum Institute, New Delhi.	2013-14	7
9.	Kalakshetra Foundation, Chennai	2014-15	2
10.	Khuda Bux Oriental Public Library, Patna	2014-15	2
11.	Raja Ram Mohan Roy Library Foundation, Kolkata	2014-15	2
12.	Salarjung Museum Board, Hyderabad	2014-15	2
13.	South Zone Cultural Centre, Thanjavur	2014-15	7
<b>Ministry of Health and Family Welfare</b>			
14.	All India Institute of Medical Science, Jodhpur	2014-15	3
15.	Dental Council of India, New Delhi.	2014-15	2
16.	National Board of Examination, New Delhi.	2014-15	4
<b>Ministry of HRD</b>			
17.	Indian Institute of Management, Bangalore	2014-15	2
18.	Indian Institute of Management, Kolkata	2014-15	4
19.	Indian Institute of Science Education and Research, Bhopal	2014-15	4
20.	Indian Institute of Science Education and Research, Pune	2014-15	4
21.	Indian Institute of Technology, Bhubaneshwar	2014-15	2
22.	Indian Institute of Technology, Jodhpur	2014-15	2

23.	Indian Institute of Technology, Kanpur	2014-15	2
24.	Indian Institute of Technology, Patna	2014-15	2
25.	Malviya National Institute of Technology, Jaipur	2014-15	2
26.	National Institute of Foundry and Forge Technology, Dhanbad	2014-15	4
27.	National Institute of Technical Teachers Training and Research, Kolkata	2014-15	4
28.	National Institute of Technology, Durgapur	2014-15	2
29.	National Institute of Technology, Goa	2014-15	2
30.	National Institute of Technology, Silchar	2014-15	2
31.	National Institute of Technology, Surathkal.	2014-15	2
32.	National Institute of Technology, Warangal.	2014-15	2
33.	Sant Longowal Institute of Engineering and Technology, Longowal	2014-15	4
34.	School of Planning and Architecture, Vijayawada.	2014-15	2
35.	Visvesvaraya National Institute of Technology, Nagpur	2014-15	4
36.	Central Tibetan Schools Administration, New Delhi.	2014-15	4
<b>Ministry of Micro, Small and Medium Enterprises</b>			
37.	Khadi and Village Industry Commission	2014-15	2
<b>Ministry of Petroleum and Natural Gas</b>			
38.	Rajiv Gandhi Institute of Petroleum Technology, Rae Bareli	2014-15	2
<b>Ministry of Rural Development</b>			
39.	Council for Advancement of People's Action and Rural Technology, New Delhi.	2014-15	4
<b>Ministry of Social Justice and Empowerment</b>			
40.	National Institute for Mentally Handicapped, Hyderabad	2014-15	2
41.	Rehabilitation Council of India, New Delhi.	2014-15	2
42.	Swami Vivekananda National Institute of Rehabilitation Training and Research, Cuttak	2014-15	2
<b>Ministry of Women and Child Development</b>			
43.	National Commission for Women, New Delhi.	2013-14	12

## APPENDIX - V

(Referred to in paragraph 1.6)

### Significant observations on the accounts of individual Central Autonomous Bodies

#### 1. Banaras Hindu University, Varanasi

##### (i) Fixed Assets - ₹ 1186.35 crore

This included an advance of ₹ 65.44 crore given to CPWD, Varanasi during 2015-16 for construction activities the entire amount was capitalised under the head 'Building'. This resulted in overstatement of assets under the head Building and understatement of advances under Current Assets of the Balance Sheet by ₹ 65.44 crore each. Depreciation of ₹ 1.31 crore was also overcharged by the University.

##### (ii) General

As per Bank Reconciliation Statement of March, 2016, 799 time barred cheques amounting to ₹ 11.23 crore were not cancelled and written back in the cash book. This resulted in understatement of receipts and closing balance by ₹ 11.23 crore each.

#### 2. Central Institute of Tibetan Studies, Sarnath, Varanasi

Fixed Assets - ₹ 44.28 crore

An expenditure of ₹ 1.54 crore incurred on renovation work, was treated as revenue expenditure instead of capital. This resulted in understatement of 'surplus' by ₹ 1.54 crore. Consequently 'Fixed Assets' and 'Capital Fund' were also understated to that extent. This was also reported in previous year.

#### 3. Indian Institute of Technology, Kanpur

General

The total lease land amount of ₹ 9.35 crore at NOIDA plots should be amortised on the lease period but the Institute amortised one time lease rent of ₹ 2.57 crore (Annual rent ₹ 2.86 lakh) instead of lease premium of ₹ 9.35 crore in contravention of the aforesaid provisions.

#### 4. All India Institute of Medical Sciences, Rishikesh

Current Liabilities and Provisions – ₹ 16.40 crore

The above head was understated by ₹ 186.72 crore being non-depiction of unutilised grant received from GOI. This also resulted in overstatement of General Reserve by the same amount.

#### 5. Aligarh Muslim University, Aligarh

(i) Tangible Assets - ₹ 2541.73 crore

The University included fixed assets of ₹ 6.49 crore (Books - ₹ 0.70 crore and Equipment - ₹ 5.78 crore) relating to ongoing/running projects in the 'Fixed Assets' of the University. As the fixed assets belonged to the ongoing /running projects, these should have been treated as assets of the projects and not of the University. This resulted in overstatement of fixed assets by ₹ 6.13 crore (Books - ₹ 0.63 crore and Equipment - ₹ 5.49 crore) and overcharging of depreciation by ₹ 0.36 crore (Books - ₹ 0.07 crore and Equipment - ₹ 0.29 crore).

(ii) Receipts and Payments Account

In the opening balance of Receipts and Payments Account for the year 2015-16, University had reflected 10 accounts having balances of ₹ 6.04 crore, which were not shown in the closing balances of the Receipts and Payments Account for the year 2014-15.

#### 6. Assam University, Silchar

(i) Current Liabilities and Provision: ₹ 98.83 crore

The above amount had been arrived at after adjusting negative balances totalling to ₹ 10.65 crore under Hostel Maintenance Fund (₹ 2.69 lakh), SOT grant (₹ 3.93 crore), OBC grant (₹ 6.68 crore) and excess deposit of Income Tax amounting to ₹ 0.02 crore instead of reflecting the amount as receivable/recoverable from respective agencies under Loans, Advances and Deposits. This had resulted in understatement of both, Current Liabilities and Provisions as well as Loans, Advances and Deposits by ₹ 10.65 crore. Despite mention in earlier year's Audit Report, no corrective measures had been taken by the University.

(ii) Loans, Advances and Deposits: ₹ 29.10 crore

Despite completion of four civil works at Diphu Campus valuing ₹ 3.10 crore by CPWD in between November 2008 and October 2009 and completion of Electrical Installations of main campus worth ₹ 0.10 crore by APDCL in January 2013, the advance amount had not been adjusted by transferring

the same to Fixed Assets. Despite mention in previous year's Audit Report, the University did not take any corrective action. This had also resulted in understatement of Fixed Assets of ₹ 3.10 crore.

#### **7. Central Institute of Technology, Kokrajhar, Assam**

Capital Work in Progress: ₹ 147.00 crore

Despite mention in previous Audit Report, value of Buildings and infrastructure works for ₹ 67.78 crore (including Architecture Fees - ₹ 1.77 crore) which were completed and put to use for last one year to seven years, had not been transferred to Tangible Assets. This had resulted in overstatement of Capital Works in Progress by ₹ 67.78 crore with the corresponding understatement of Fixed Assets by an equal amount.

#### **8. Indian Institute of Information Technology, Guwahati**

Current Assets: ₹ 10.39 crore

Negative balance of ₹ 4.32 crore appearing in current Accounts had been adjusted against positive bank balances in other accounts/term deposits instead of showing the amount under Current Liabilities & Provisions (Bank overdraft). This had resulted in understatement of both Current Assets and Current Liabilities & Provisions by ₹ 4.32 crore.

#### **9. National Institute of Technical Teachers' Training and Research, Kolkata**

Loans, Advances & Deposits: ₹ 497.08 lakh

Advance amounting to ₹ 3.21 crore paid to CPWD had been capitalised without completion of the job as well as receipt of utilisation certificate instead of showing the same under Loans and Advances. This had resulted in understatement of Loan, Advances & Deposits and overstatement of Fixed Assets by ₹ 3.21 crore (Capital Works-in-Progress).

#### **10. Tezpur University, Napaam, Tezpur (Assam)**

Capital Fund: ₹ 370.03 crore

The above amount had been overstated by ₹ 16.06 crore due to considering the unutilised Plan grant amount as utilised. This had also resulted in understatement of Current Liabilities and Provisions by ₹ 16.06 crore.

### **11. Maulana Azad National Urdu University Hyderabad**

Designated/ Earmarked/ Endowment Funds: ₹ 34.62 crore

Negative balance of ₹ 5.23 crore (overspent amount out of the funds) in respect of 'Designated/Earmarked Fund-Others' and 'ASC', were transferred to Loans, Advances & Deposits as receivable, without authorisation and confirmation from the funding agency, University Grants Commission (UGC) for reimbursement of the overspent amounts. This has resulted in overstatement of Designated/ Earmarked Funds and Loans, Advances & Deposits by ₹ 5.23 crore each.

### **12. National Institute of Technology, Warangal**

Loans, Advances & Deposits: ₹ 123.44 crore

This includes an amount of ₹ 68.38 crore incurred on Deposit Works, reported as expenditure by CPWD, which was not classified under Capital Works-in-Progress. This resulted in overstatement of Loans, Advances & Deposits and understatement of Capital Works-in-Progress by ₹ 68.38 crore.

### **13. Rashtriya Sanskrit Vidyapeetha, Tirupati**

Loans, Advances & Deposits: ₹ 34.50 crore

This includes expenditure of ₹ 14.51 crore incurred on twenty two (22) Deposit Works, reported as completed by CPWD and final bills paid, but not yet capitalised. This resulted in overstatement of Advances to CPWD under Loans, Advances & Deposits and understatement Fixed Assets by ₹ 14.51 crore.

### **14. Indian Institute of Technology, Bhubaneswar**

Fixed Assets: ₹ 169.18 crore

This does not include expenditure of ₹ 121.14 crore on completed deposit works, put to use since July 2015/January 2016, but not capitalised. This has resulted in understatement of Fixed Assets and overstatement of Capital Works-in-Progress by ₹ 121.14 crore and understatement of depreciation thereon.

### **15. National Institute of Technology, Patna**

Fixed Assets: ₹ 259.64 crore

Depreciation provided on Fixed assets was calculated by the Institute on written down value (WDV) method instead of straight line method (SLM) of calculation as stated in schedule 23(4f) significant accounting policies and schedule 24(4) Notes on account. Thus Institute provided depreciation on



Fixed Assets ₹ 6.84 crore instead of ₹ 10.18 crore for the year, which resulted in overstatement of Fixed Assets by ₹ 3.34 crore and understatement of expenditure in Income and Expenditure Account by the same amount.

#### **16. Indian Institute of Science, Bangalore**

Tangible Assets: ₹ 1213.51 crore

The assets (scientific equipments) worth ₹ 7.68 crore which have not been installed as at the end of 31 March 2016 were wrongly accounted under Fixed Assets. As a result, the fixed assets were overstated by ₹ 7.68 crore and Loans, Advances & deposits were understated by the same amount.

#### **17. National Institute of Technology, Agartala**

Capital Work-in-progress - ₹ 450.72 crore (Plan) & ₹ 5.26 crore (Non-Plan)

The above heads were overstated by ₹ 175.43 crore due to not transferring 13 construction works to Tangible Assets though these were already taken over by NIT, Agartala between January 2011 and May 2015 after completion of construction activities. This has also resulted in understatement of Tangible Assets by ₹ 169.19 crore (Plan: ₹ 168.49 crore and Non-plan: ₹ 0.70 crore) and understatement of accumulated depreciation by ₹ 6.24 crore (Plan: ₹ 6.16 crore and Non-plan: ₹ 0.08 crore).

#### **18. Tripura University**

Savings Accounts - ₹ 45.01 crore

The above does not include 289 expired cheques relating to 7 bank accounts with total value of ₹ 2.55 crore which need to be written back due to completion of validity period of three months in term of RBI's direction issued on 4 November 2011. This has resulted in understatement of Current Assets by ₹ 2.55 crore with corresponding understatement of liabilities by ₹ 2.55 crore against which the cheques were originally issued but remained unpaid.

#### **19. North Eastern Hill University, Shillong**

The accounting system which had been computerised on the UMS platform could not prepare the accounts completely and properly. We have serious reservations regarding the maintenance of proper books of accounts in so far as it appears from our examination of such books as enumerated below:

- (a) Opening and closing balance not being captured properly due to UMS platform the accounting software, still not stabilised.

- (b) Incorrect calculation of current liabilities of ₹ 3.27 crore, untraced liabilities of ₹ 54.30 crore shown in accounts, non accountal of expenditure of ₹ 3.01 crore and incorrect calculation of depreciation by ₹ 5.57 lakh
- (c) Non reconciliation of Bank balance properly i.e. non cancellation of cheque which was time barred and cheque of ₹ 5.08 crore deposit in bank prior to March 2015 was not credited by Bank.
- (d) There are a large number of Cheques deposited into Banks but no credit accorded by the Banks from 1993-94 to 2015-16.
- (e) Large number of Cheques being issued from 1985-86 to 2015-16 which have not been en-cashed till date and the same have not been reversed back in the account.

**20. North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong**

Investments – Others: ₹ 21.26 crore

The above represents balance in Fixed Deposits with Banks. As against this, the actual amount in Fixed Deposits with Banks as on 31 March 2016 was ₹ 23.05 crore. This has resulted in understatement of Investments – Others and Overstatement of “Income Accrued” by ₹ 1.79 crore each.

**21. Rajiv Gandhi Indian Institute of Management, Shillong**

Depreciation: ₹ 8.48 crore

The above includes ₹ 2.48 crore being depreciation on boundary wall worked out at the rate of 33 *per cent*. As against this, the depreciation to be charged as per the prescribed rate of 2 *per cent* was ₹ 0.15 crore. This resulted in overstatement of Depreciation and understatement of Surplus during the year by ₹ 2.33 crore.

**22. North Eastern Regional Institute of Science & Technology (NERIST)**

Current Assets, Loans, Advances etc.: ₹ 43.34 Crore

The above does not include Plan and Non-Plan grants amounting to ₹ 49.58 crore under the head “Grant Receivable” received during April 2016 out of total grant amounting to ₹ 132.73 crore sanctioned for the year 2015-16. The non-booking of the grant receivable amount under the head “Grant Receivable” and advance booking of total sanctioned amount of grant in the current years

cash book resulted in understatement of “Grant Receivable” and overstatement of “Cash at Bank” in the Balance sheet to the extent of ₹ 49.58 crore.

### **23. National Institute of Technology, Jote (Arunachal Pradesh)**

(i) Fixed Assets: ₹ 41.06 crore

The above includes ₹ 2.98 crore being the depreciation charged on the tangible and intangible assets for the year 2015-16. As per the approved format of accounts, the fixed assets are to be shown net of depreciation. Non-deduction of depreciation from the gross value of the fixed assets resulted in overstatement of “Fixed assets” to the extent of ₹ 2.98 crore.

(ii) Grant Received: ₹ 120 crore

The above includes ₹ 20 crore being grant sanctioned for NIT, Arunachal Pradesh for the year 2015-16 but was received during April 2016. As Receipt & Payment Account is prepared on cash basis, the above receipt of grant amounting to ₹ 20 crore should not have been booked in the Receipts of the current year which overstated the “Grant Receipt” and “Closing balance of Cash at Bank” to the extent of ₹ 20 crore.

### **24. Indian Institute of Management, Ahmedabad**

(i) Income accrued – On investments – ₹ 28.12 crore

The above account is understated by ₹ 1.51 crore due to calculation of accrued interest on fixed deposits as simple interest instead of quarterly cumulative basis, as offered by the banks. This has also resulted in understatement of ₹ 1.10 crore in current year’s Income from investments and ₹ 40.27 lakh in prior period income.

Thus understatement of Income from investments and prior period income worked out to ₹ 15.05 lakh and ₹ 5.50 lakh respectively in the Income and Expenditure Statement for the year ended 31, March 2016 and ₹ 1.30 crore in Designated/ Earmarked/Endowment funds of the balance sheet as at March 31, 2016.

(ii) Others – Miscellaneous Receipts (Schedule No.10) – ₹ 2.46 crore

As per Accounting Standard – 5, “Net profit or loss for the period, prior period items and changes in accounting policies”, Prior period items are income or expenses which arises in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. A fire occurred in IIM-Ahmedabad (IIM-A) campus in June 2013. Accordingly, a claim was lodged with insurance company but no entry was passed on in the books of account for insurance claim. During 2015-16, IIM-A received an amount of ₹ 53.04 lakh which was accounted as

Miscellaneous Income under Other Income (Schedule 12) instead of accounting it as Prior Period Income. This has resulted in overstatement of Other Income and understatement of prior period income to the extent of ₹ 53.04 lakh.

**25. Central University of Gujarat, Gandhinagar**

Capital Works-in-Progress (CWIP) – ₹ 2.72 crore

The above amount includes ₹ 1.92 crore advance given to the Central Public Works Department (CPWD), Gandhinagar, the same should be shown as advances to CPWD ‘On Capital Account’. This has resulted in overstatement of CWIP and understatement of Loans & Advances (Schedule 8) by ₹ 1.92 crore.

**26. Indian Institute of Technology, Jodhpur (IITJ)**

Capital Work in Progress ₹ 200.59 crore

It is overstated by ₹ 2.02 crore as “Construction Work of Temporary Porta Cabin Structure at Temporary Academic Campus” amounting to ₹ 2.02 crore which was completed by CPWD and was taken over by the IITJ on 22 Jan 2013. Consequently no depreciation @ 7.5 per cent (SLM) for 4 year 2012-13 to 2015-16 i.e. ₹ 60.56 lakh (₹ 15.14 lakh for each year from 2012-13 to 2015-16) could be charged on these Assets. It resulted in understatement of Fixed Asset by ₹ 141.32 Lakh (₹ 201.88 lakh - ₹ 60.56 lakh), Deficit by ₹ 60.56 lakh and overstatement of Work-in-Progress by ₹ 201.88 Lakh.

**27. All India Institute of Medical Sciences, Jodhpur**

Fixed Assets: ₹ 87.35 crore (Schedules-8)

The above does not include the IPD equipment amounting to ₹ 71.55 lakh purchased in March 2016 vide order dated 09 March 2016 and entered in permanent stock register, however payment was not made. This resulted in understatement of fixed Assets as well as Current liabilities by ₹ 71.55 lakh.

**28. Textiles Committee**

Earmarked Funds (Schedule-3): ₹ 9.85 crore

The Textiles Committee had received (25 March 2011) a sum of ₹ 4.50 crore from Govt. of India for implementation of Assessment and Grading of Ginning & Pressing Units. Out of this, the Committee reinvested ₹ 50 lakh during the year 2015-16 in Fixed Deposit with SBI, Worli (North), Mumbai. The above amount has been kept out of books of accounts. Hence, Earmarked Fund and Investment from Earmarked fund are understated by ₹ 50 lakh.

**29. Mumbai Port Trust (MbPT)**

Current Liabilities and Provisions - ₹ 4647.76 crore

- (i) MbPT has not provided for the deficit amounting to ₹ 3514.47 crore in retirement benefit. This has resulted in understatement of Current Liabilities and loss by ₹ 3514.47 crore;
- (ii) Against the Corpus Fund of ₹ 7436.75 crore as on 31 March 2016, the Investments were only ₹ 7316.83 crore resulting in shortfall in investment of Corpus Fund by ₹ 119.92 crore.

**30. Chennai Port Trust (CPT)**

Retirement Benefits – ₹ 279.48 crore

As per the actuarial valuation done by LIC on Pension and Gratuity Liability for existing employees and existing Pensioners as on 31 March 2016, the liabilities worked out to ₹ 4646.60 crore for Pension and Gratuity Fund. The Port provided an amount of ₹ 2431.81 crore towards Pension and Gratuity Fund. This resulted in understatement of Current Liabilities and Provision and overstatement of Profit by ₹ 2214.79 crore each.

**31. Khadi and Village Industries Commission**

Endowment Fund - ₹ 178.86 crore

Endowment Fund and Cash and Bank Balances are understated to the extent of ₹ 584.67 crore being unspent balances with field offices of KVIC. Further, the scheme wise Utilisation Certificates being furnished to the Ministry do not depict these unspent balances available with KVIC field offices as part of unspent balance available with KVIC.

**32. Oil Industry Development Board**

Expenditure on Grants, Subsidies etc: ₹ 275.23 crore

This is understated by ₹ 320.35 crore being the non-accounting of cash calls raised by ONGC towards the share of expenses reimbursable by OIIB towards National Gas Hydrate Programme (NGHP) R&D Expedition-02 for the year 2015-16. This has resulted in understatement of Expenditure on Grants, Subsidies etc and overstatement of Balance being excess of Income over Expenditure by ₹ 320.35 crore.

### **33. Delhi Development Authority**

(i) Shortfall in investment of earmarked funds

A reference is invited to C&AG's comment no. A 2.4 on the financial statements of DDA for the year 2014-15 depicting shortfall against earmarked funds. In the year 2015-16 also, against the total funds of ₹ 7,405.28 crore available as on 31 March 2015 in General Provident Fund, Urban Development Fund, Leave Encashment fund, Post-Retirement Medical Scheme Fund, Civil work maintenance Fund and Electrical work maintenance Fund, the actual investment made was ₹ 7,030.08 crore only. Thus, during the current financial year i.e. 2015-16, there was total shortfall of ₹ 375.20 crore in investment against above referred Funds.

(ii) Advances to contractors: ₹ 512.99crore

This does not include amount of ₹ 163.80 crore given to contractors as mobilisation advances but booked as expenditure. This also included an amount of ₹ 53.22 crore given to contractors as mobilisation advance which was booked twice. As a result, advance to the extent of ₹ 110.58 crore (₹ 163.80 crore – ₹ 53.22 crore) were understated and expenditure for current year and previous year was overstated to the extent of ₹ 70.89 crore (₹ 110.58 crore – ₹ 39.69 crore) and ₹ 39.69 crore respectively.

### **34. Jawaharlal Institute of Post Graduate Medical Education and Research (JIPMER), Puducherry.**

Transfer from Corpus Fund for expenses incurred – ₹ 42.65 crore

As per generally accepted accounting principles and guidelines given in uniform format of accounts, the excess of expenditure over income should be shown as deficit in the Income and Expenditure Account and the same has to be transferred to Corpus/Capital Fund. However, contrary to this, the Institute has transferred an amount of ₹ 42.65 crore from Corpus Fund to Income and Expenditure account as Income to meet the excess expenditure over Income.

### **35. Central University of Tamil Nadu**

General

The Institute is having bank deposits amounting to ₹ 73.75 crore and ₹ 61.34 crore on 01 April 2015 and 31 March 2016 respectively, the same are not disclosed in R&P account as required by the uniform format.

**36. Indian Institute of Science, Education and Research, Thiruvananthapuram**

Current Liabilities: ₹ 51.61 crore

The Institute has been accounting the entire grant received during the year in the corpus. Thus, the unutilised grant in aid amounting to ₹ 152.72 crore was shown as part of corpus fund instead of showing the same in current liabilities due to adoption of incorrect accounting practice. This resulted in overstatement of corpus fund and understatement of current liabilities to that extent.

**37. National Institute of Technology, Calicut**

General

The Current liabilities & provisions includes balance in 14 suspense accounts for ₹ 16.02 crore. These accounts are pending clearance for years. Due to non-reconciliation of balance in 14 suspense accounts in Current Liabilities & Provision, we are unable to verify the correctness of balance shown in current liabilities & provision in books of Accounts of Institute.

**38. All India Institute of Medical Sciences, Delhi**

- i) There were un-reconciled balances in the bank reconciliation statements of various units in the AIIMS which needs to be reconciled.
- ii) No depreciation has been charged on Fixed Assets i.e Plant, Machinery and Equipment (₹ 958.87 crore), Vehicles (₹ 3.89 crore), Buildings (₹ 667.97 crore) and Library Books (₹ 73.79 crore) as required under Auditing Standard (AS) - 6 of ICAI.

**39. Central Council for Research in Ayurvedic Sciences**

General

In the Receipt and Payment Account of Plan (Decentralised units), the opening balances of cash in hand and bank of the year 2015-16 does not tally with that of the closing balance of the year 2014-15 by ₹ 6.57 crore.

**40. Sangeet Natak Akademi (SNA)**

General

- (i) As per annual accounts, there was a balance of ₹ 11.68 crore pertaining to 12 bank accounts maintained by SNA. However, as per the bank certificates, available balance was ₹ 14.25 crore. Bank reconciliation Statements for all bank accounts were not provided to audit.

(ii) SNA opened 10 temporary bank accounts during 2015-16. These bank accounts were not closed as on 31 March 2016. Available balances pertaining to these bank accounts were stated to be reflected in the BRS of main accounts. However, SNA could not provide the bank statements/certificates for all temporary bank accounts. Only four temporary bank accounts were found in the consolidated BRS but the figures could not be matched with the available balances in the bank statements.

**41. National Council for Promotion of Sindhi Language**

Current Liabilities and Provisions (Schedule 2) - ₹ 1.68 lakh

The above does not include unspent grant-in-aid of ₹ 1.41 crore resulting in understatement of Current Liabilities and Provision and overstatement of Corpus/Capital Fund by ₹ 1.41 crore.

**42. Kendriya Vidyalaya Sangathan**

Current Assets: ₹ 710.22 crore

Accrued interest of ₹ 4.70 crore on FDRs of ₹ 38.35 crore has not been taken as Income in Income and Expenditure Account resulting in understatement of Income and Current Assets by ₹ 4.70 crore.

**43. All India Council for Technical Education**

Fixed Assets: ₹ 14.89 crore

The above does not include the value of building of regional office Bhopal completed during the year. The amount of ₹ 4.32 crore released to CPWD during January 2014 to September 2015 has been shown under Loans, Advances and Deposits resulting into understatement of Fixed Assets and depreciation thereon and overstatement of Loans, Advances and Deposits by ₹ 4.32 crore.

**44. Central Tibetan Schools Administration**

Current Liabilities and Provision: ₹ 102.57 crore

The above does not include unspent balance of grants of ₹ 3.86 crore. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by ₹ 3.86 crore.

**45. Employees' State Insurance Corporation**

(i) Current Liabilities and Provision (Schedule 7) - ₹ 2056.80 crore



The above is understated by ₹ 21.17 crore due to non-provision of liability for the expense due but not paid till March 2016. This has also resulted in overstatement of General Reserve (Surplus) by ₹ 21.17 crore.

(ii) Current Assets, Loans and Advances (Schedule 11) – ₹ 6679.77 crore

The above does not include ₹ 6.45 crore being the value of stock of medicine in hand as on 31 March 2016 at various dispensaries. This has resulted in understatement of Current Assets and General Reserve (Surplus) by the same amount.

#### **46. University Grants Commission**

Current Liabilities and Provisions (Schedule 6)-₹ 14.50 crore

The above does not include unspent grant-in-aid of ₹ 26.56 crore resulting in understatement of Current Liabilities and Provisions and overstatement of Restricted-Capital Fund by similar amount.

#### **47. Indian Council of Social Science Research (ICSSR), New Delhi**

Current Assets, Loan and Advances etc.: ₹ 16.05 crore

ICSSR released Maintenance grant amounting to ₹ 37.14 crore to 25 Research Institutions which was booked in the accounts as expenditure on Grant-in-aid. The unspent grant-in-aid of ₹ 1.77 crore with 10 Research Institutions was not shown in the accounts as assets. This resulted in understatement of Current Assets and overstatement of Expenditure by ₹ 1.77 crore.

#### **48. Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha**

Current Liabilities and Provision: ₹ 9.54 crore

Liabilities and Assets of New Pension Scheme amounting to ₹ 3.63 crore have neither been shown in the accounts nor separate account of NPS has been prepared. This is being pointed out since 2010-11 but no remedial action has been taken.

#### **49. National Council for Promotion of Urdu Language**

General

Ministry of Communication and Information Technology released grants amounting to ₹ 7.51 crore and ₹ 5.81 crore to NCPUL during the years 2013-14 and 2015-16 respectively for implementation of the project “Skill Development in Electronic Hardware”. The Council is maintaining only Receipts and Payments accounts of the Project.

During the current year an amount of ₹ 2.10 crore has been shown as capital expenditure (Laboratory set up) in the Receipts and Payments Account. Neither the above amount of ₹ 2.10 crore has been shown as Fixed Assets in the Accounts nor any disclosure was made in the Notes on Accounts. Further, the unutilised grant-in-aid of ₹ 2.12 crore as on 31 March 2016 has not been shown as liability in the accounts.

**50. Indian Institute of Science Education and Research, Mohali**

Capital Work-in-Progress: ₹ 152.03 crore

Above includes buildings amounting to ₹ 75.73 crore which had been completed and put to use between January 2014 and March 2015. The same should have been capitalised in the accounts. Non-capitalising of completed buildings has resulted in overstatement of Capital Work-in-Progress by ₹ 75.73 crore, understatement of Building by ₹ 60.90 crore (₹ 75.73 crore less ₹ 14.83 crore being depreciation) and understatement of depreciation and overstatement of Corpus Fund by ₹ 14.83 crore.

**51. Sant Longowal Institute of Engineering & Tech., Longowal (Punjab)**

Building: ₹ 45.58 crore

Above does not include construction/raising of boundary wall of Director's residence and Girls hostel amounting to ₹ 1.49 crore which had been completed on 20 June 2015. This has resulted in overstatement of Loans, Advances and Deposits by ₹ 1.49 crore, understatement of depreciation by ₹ 0.03 crore and understatement of fixed assets by ₹ 1.46 crore.

**52. Indian Institute of Technology, Mandi**

Capital Work in Progress: ₹ 145.19 crore

Above includes six buildings valuing ₹ 22.13 crore which had been completed and handed over to the Institute by the executing agency during the months of January to March 2016. Non-capitalising the completed buildings resulted in overstatement of Work in Progress by ₹ 22.13 crore, understatement of Buildings by ₹ 21.58 crore (₹ 22.13 crore less Depreciation ₹ 0.55 crore) and understatement of deficit as well as overstatement of Capital Fund by ₹ 0.55 crore.

**53. Central University of Jammu, Jammu**

Current liabilities and provisions: ₹ 5.55 crore

Above does not include unutilised balance of Grant-in-Aid on 31 March 2016 of ₹ 86.82 crore. This has resulted in understatement of Current Liabilities as well as overstatement of Corpus/Capital Fund by ₹ 86.82 crore.

**54. Indian Institute of Science Education and Research (IISER), Pune**

Corpus/Capital Fund: ₹ 506.19 crore

The deficit of ₹ 40.82 crore which represents expenditure over income from Income & Expenditure Account for the year was not transferred to the Corpus as prescribed in the New Format of Accounts for Central Higher Educational Institutions, but transferred to Current Liabilities. This has resulted in overstatement of Corpus by ₹ 4081.91 lakh and understatement of current liabilities by the same extent.

**55. National Institute of Industrial Engineering, Mumbai.**

Fixed Assets: ₹ 17.63 crore

The Institute has made provisions for purchase of fixed assets amounting to ₹ 1.62 crore during the year which was added to the gross block of fixed assets in the Balance Sheet without procuring the assets. This has led to understatement of income of the Institute by ₹ 1.62 crore with corresponding overstatement of fixed assets as well as sundry creditors.

**56. Indian Institute of Technology Bombay (IIT), Mumbai**

Capital Work in progress: ₹ 770.65 Crore

The above amount represents expenditure incurred on 57 various major as well as minor works which are within the Institute's premises. Out of 57 works, 30 works costing ₹ 449.89 crore have been completed and the assets have been put to use. The same has however not been capitalised till 31 March 2016 which resulted in understatement of expenditure of ₹ 8.90 Crore on account of depreciation and overstatement of corpus to that extent.

**57. Indira Gandhi National Tribal University, Amarkantak**

Income from Investments - ₹ 2.49 core

This does not include ₹ 87.19 lakh being interest earned on Fixed Deposits. The same has been credited to Expenses on Medical Allowances by way of an adjustment entry. This resulted in understatement of Income as well as Expenditure by ₹ 87.19 lakh.

**APPENDIX - VI**

**(Referred to in paragraph 1.6(a))**

**List of autonomous bodies where internal audit was not conducted during the year 2015-16**

Sl. No.	Name of Autonomous Body
1.	Maulana Azad National Institute of Technology, Bhopal
2.	Guru Ghashidas Vishwavidyalaya, Bilaspur
3.	Indian Institute of Technology, Kanpur
4.	Rampur Raza Library, Rampur
5.	Indian Institute of Technology (BHU), Varanasi
6.	National Institute of Technology, Nagaland
7.	Nagaland University
8.	North-East Zone Cultural Centre, Dimapur, Nagaland
9.	Central Institute of Technology, Kokrajhar
10.	Indian Institute of Technology, Guwahati
11.	National Institute of Technology, Silchar
12.	Indian Institute of Information and Technology, Guwahati
13.	Rashtriya Sanskrit Vidyapeetha, Tirupati
14.	University of Hyderabad
15.	National Institute of Technology, Warangal
16.	Indian Institute of Technology, Hyderabad
17.	National Institute of Rural Development & Panchayati Raj, Hyderabad
18.	Indian Institute of Technology, Bhubaneswar
19.	All India Institute of Medical Sciences, Bhubaneswar
20.	Central University of South Bihar, Patna
21.	National Institute of Technology, Patna
22.	All India Institute of Medical Sciences, Patna
23.	Central University of Karnataka, Gulbarga
24.	National Institute of Unani Medicines, Bangalore
25.	National Institute of Mental Health and Neurosciences, Bangalore
26.	National Institute of Technology, Agartala
27.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong

28.	Rajiv Gandhi Indian Institute of Management, Shillong
29.	North Eastern Regional Institute of Science & Technology, Itanagar
30.	Rajiv Gandhi University, Itanagar
31.	National Institute of Technology, Arunachal Pradesh
32.	Central Institute of Himalayan Culture Studies, Arunachal Pradesh
33.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
34.	Central Council for Research in Siddha, Chennai
35.	National Institute of Siddha, Chennai
36.	Auroville Foundation, Auroville
37.	Coastal Aqua Culture Authority, Chennai
38.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
39.	Coconut Development Board, Kochi
40.	Central University of Kerala, Kasargode
41.	National Institute of Technology, Calicut
42.	Indian Institute of Information Technology, Kottayam
43.	Lakshadweep Building Development Board, Kavratti
44.	Central University of Gujarat, Gandhinagar
45.	All India Institute of Medical Sciences, Jodhpur
46.	National Institute of Ayurveda, Jaipur
47.	Indian Institute of Technology, Jodhpur
48.	Indian Institute of Technology, Mandi
49.	Central University of Himachal Pradesh, Dharamshala
50.	Central University of Haryana, Narnaul
51.	Central University of Jammu, Jammu
52.	National Oil Seeds and Vegetable Oils Development Board, Gurgaon
53.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladhak
54.	State Legal Services Authority, Chandigarh
55.	Manipur University
56.	National Institute of Technology, Mizoram
57.	Indian Institute of Technology, Bombay
58.	Spices Board, Kochi
59.	Marine Products Export Development Authority, Kochi
60.	Petroleum and Natural Gas Regulatory Board, New Delhi
61.	Bureau of Energy Efficiency, New Delhi

62.	Kolkata Port Trust
63.	Calcutta Dock Labour Board
64.	V.O. Chidambaranar Port Trust, Thoothukudi, Tamil Nadu
65.	Dental Council of India
66.	Indian Nursing Council
67.	Pharmacy Council of India
68.	National Institute of Health and Family Welfare
69.	All India Institute of Medical Sciences
70.	Central Council for Research in Unani Medicine
71.	Central Council for Research in Yoga and Naturopathy
72.	Central Council of Indian Medicine
73.	Central Council for Research in Homeopathy
74.	Moraji Desai National Institute of Yoga
75.	National Board of Examination
76.	Medical Council of India
77.	Food Safety and Standards Authority of India
78.	Indian Council of Medical Research
79.	Indira Gandhi National Centre for the Arts
80.	National Commission for Women
81.	National Human Rights Commission
82.	National Commission for Protection of Child Rights
83.	Land Ports Authority of India
84.	National Commission For Backward Class
85.	Central Waqf Council
86.	Indian Council For Cultural Relations
87.	Indian Center for Migration
88.	Indian Development Foundation of Overseas Indians
89.	National Council for Promotion of Sindhi Language, New Delhi
90.	National Commission for Minority Educational Institutions, New Delhi
91.	Rashtriya Sanskrit Sansthan, New Delhi
92.	Indian Council of Social Science Research, New Delhi
93.	National Institute of Technology, Delhi
94.	Veterinary Council of India, New Delhi
95.	National Bal Bhavan, New Delhi

96.	Indian Council of Historical Research, New Delhi
97.	Indian Council of Philosophical Research
98.	National Cooperative Development Corporation
99.	National Council for Promotion of Urdu Language
100.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
101.	School of Planning and Architecture, New Delhi
102.	Protection of Plant Varieties and Farmer's Rights Authority
103.	University Grants Commission
104.	National Legal Services Authority

**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 2015-16**

Sl. No.	Name of Autonomous Body
1.	All India Institute of Medical Sciences, Raipur
2.	Guru Ghashidas Vishwavidyalaya, Bilaspur
3.	ABV Indian Institute of Information Technology and Management, Gwalior
4.	Banaras Hindu University, Varanasi
5.	Board of Apprenticeship Training, Northern Region, Kanpur
6.	All India Institute of Medical Sciences, Rishikesh
7.	Rampur Raza Library, Rampur
8.	Allahabad Museum Society, Allahabad
9.	Indian Institute of Technology (BHU), Varanasi
10.	National Institute of Technology, Nagaland
11.	Nagaland University
12.	North-East Zone Cultural Centre, Dimapur, Nagaland
13.	Assam University, Silchar
14.	Central Institute of Technology, Kokrajhar
15.	Indian Institute of Science Education and Research, Kolkata
16.	Indian Institute of Technology, Guwahati
17.	National Institute of Technology, Silchar
18.	National Institute of Technology, Durgapur
19.	Visva Bharati, Santiniketan
20.	Chittaranjan National Cancer Institute, Kolkata
21.	National Institute of Orthopedically Handicapped, Kolkata
22.	National Institute of Technology, Warangal
23.	Rashtriya Sanskrit Vidyapeetha, Tirupati
24.	University of Hyderabad
25.	The English and Foreign Languages University, Hyderabad
26.	Indian Institute of Technology, Bhubaneswar
27.	All India Institute of Medical Sciences, Bhubaneswar



28.	National Institute of Technology, Patna
29.	Central University of Karnataka, Gulbarga
30.	National Institute of Unani Medicines, Bangalore
31.	Tripura University
32.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
33.	Rajiv Gandhi University, Itanagar
34.	Central Institute of Himalayan Culture Studies, Arunachal Pradesh
35.	Central Council for Research in Siddha, Chennai
36.	Auroville Foundation, Auroville
37.	Central University of Tamil Nadu, Thiruvarur
38.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
39.	Coastal Aqua Culture Authority, Chennai
40.	Indian Institute of Science, Education and Research, Trivandrum
41.	Indian Institute of Management, Kozhikode
42.	Central University of Kerala, Kasargode
43.	Indian Institute of Information Technology, Kottayam
44.	Indian Institute of Technology, Jodhpur*
45.	Malaviya National Institute of Technology, Jaipur
46.	National Institute of Ayurveda, Jaipur
47.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladhak
48.	Manipur University
49.	National Institute of Technology, Mizoram
50.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
51.	Indian Institute of Technology, Bombay
52.	Tea Board of India, Kolkata
53.	Spices Board, Kochi
54.	Seamen's Provident Fund Organisation *
55.	Oil Industry Development Board
56.	Mumbai Port Trust
57.	Kolkata Port Trust
58.	Paradip Port Trust

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\* Partially conducted

59.	New Mangalore Port Trust
60.	Delhi Development Authority
61.	V. O. Chidambaranar Port Trust, Thoothukudi, Tamil Nadu
62.	Indian Maritime University, Chennai
63.	National Institute of Fashion Technology (Bhubaneswar and Chennai centres)
64.	Central Council for Research in Ayurvedic Sciences
65.	Central Council for Research in Homeopathy
66.	Prasar Bharati
67.	Press Council of India
68.	Indian Council of Medical Research
69.	Indira Gandhi National Centre for the Arts
70.	Delhi Public Library
71.	Lalit Kala Akademi
72.	Sangeet Natak Akademi
73.	National School of Drama
74.	National Commission for Women
75.	National Human Rights Commission
76.	National Commission for Protection of Child Rights
77.	National Museum Institute of History of Art, Conservation and Museology
78.	National Commission For Backward Class
79.	South Asian University
80.	Indian Center for Migration
81.	Indian Development Foundation of Overseas Indians
82.	Rashtriya Sanskrit Sansthan, New Delhi
83.	Employees State Insurance Corporation
84.	School of Planning and Architecture, New Delhi
85.	Shri Lal Bahadur Sastri Rashtriya Sanskrit Vidyapeetha, New Delhi
86.	Indian Council of Historical Research, New Delhi
87.	National Council of Educational Research and Training
88.	Indian Council of Social Science and Research, New Delhi
89.	National Cooperative Development Corporation
90.	University of Delhi
91.	University Grants Commission

**APPENDIX - VIII**

**(Referred to in paragraph 1.6(c))**

**List of autonomous bodies where physical verification of inventories was not conducted during the year 2015-16**

Sl. No.	Name of Autonomous Body
1.	Indian Institute of Science Education and Research, Bhopal
2.	Guru Ghashidas Vishwavidyalaya, Bilaspur
3.	ABV Indian Institute of Information Technology and Management, Gwalior
4.	Indian Institute of Management, Kashipur
5.	Central Institute of Tibetan Studies, Sarnath, Varanasi
6.	All India Institute of Medical Sciences, Rishikesh
7.	Rampur Raza Library, Rampur
8.	Allahabad Museum Society, Allahabad
9.	Indian Institute of Technology (BHU), Varanasi
10.	National Institute of Technology, Nagaland
11.	Nagaland University
12.	North-East Zone Cultural Centre, Dimapur, Nagaland
13.	Visva Bharati, Santiniketan
14.	National Institute of Technology, Durgapur
15.	Indian Institute of Science Education and Research, Kolkata
16.	Indian Institute of Technology, Guwahati
17.	National Institute of Technology, Warangal
18.	University of Hyderabad
19.	Maulana Azad National Urdu University, Hyderabad
20.	The English and Foreign Languages University, Hyderabad
21.	Rashtriya Sankrit Vidyapeeth
22.	Indian Institute of Technology, Bhubaneswar
23.	All India Institute of Medical Sciences, Bhubaneswar
24.	National Institute of Technology, Patna
25.	Central University of Karnataka, Gulbarga
26.	National Institute of Unani Medicines, Bangalore
27.	North Eastern Hill University, Shillong

28.	National Institute of Technology, Meghalaya
29.	Rajiv Gandhi University, Itanagar
30.	Central Institute of Himalayan Culture Studies, Arunachal Pradesh
31.	Central Council for Research in Siddha, Chennai
32.	Auroville Foundation, Auroville
33.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
34.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
35.	Indian Institute of Science, Education and Research, Trivandrum
36.	National Institute of Technology, Calicut
37.	National Institute of Ayurveda, Jaipur*
38.	Malaviya National Institute of Technology, Jaipur
39.	Indian Institute of Technology, Mandi
40.	Central University of Haryana, Karnaul
41.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladhak
42.	Manipur University
43.	National Institute of Technology, Mizoram
44.	National Institute of Technology, Sikkim
45.	Indian Institute of Technology, Bombay
46.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
47.	Tea Board of India, Kolkata
48.	Spices Board, Kochi
49.	Khadi and Village Industries Commission, Mumbai
50.	Delhi Development Authority
51.	Mumbai Port Trust
52.	Kolkata Port Trust
53.	Paradip Port Trust
54.	V.O. Chidambaranar Port Trust, Thoothukudi, Tamil Nadu
55.	National Capital Region Planning Board, New Delhi
56.	Central Council for Research in Ayurvedic Sciences
57.	Central Council for Research in Homeopathy
58.	Prasar Bharati

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\* Partially conducted

59.	Press Council of India
60.	Indian Council of Medical Research
61.	Indira Gandhi National Centre for the Arts
62.	Lalit Kala Akademi
63.	Sangeet Natak Akademi
64.	National School of Drama
65.	National Commission for Women
66.	National Commission for Protection of Child Rights
67.	National Museum Institute of History of Art, Conservation and Museology
68.	National Commission For Backward Class
69.	Rashtriya Sanskrit Sansthan
70.	National Cooperative Development Corporation
71.	School of Planning and Architecture
72.	Indian Council of Historical Research
73.	Indian Council of Social Science and Research, New Delhi

## APPENDIX - IX

## (Referred to in paragraph 1.6(d))

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

Sl. No.	Name of Autonomous Body
1.	Indira Gandhi National Tribal University, Amarkantak
2.	All India Institute of Medical Sciences, Bhopal
3.	Dr. Harisingh Gour Vishwavidyalaya, Sagar
4.	Banaras Hindu University, Varanasi
5.	National Institute of Technology, Pauri
6.	Indian Institute of Management, Kashipur
7.	Central Institute of Tibetan Studies, Sarnath, Varanasi
8.	Board of Apprenticeship Training, Northern Region, Kanpur
9.	Navodaya Vidyalaya Samiti, Noida
10.	All India Institute of Medical Sciences, Rishikesh
11.	Allahabad Museum Society, Allahabad
12.	National Institute of Open Schooling, Noida
13.	National Institute for the Visually Handicapped, Dehradun
14.	Central Institute of Technology, Kokrajhar
15.	Central University of South Bihar, Patna
16.	National Institute of Technology, Patna
17.	All India Institute of Medical Sciences, Patna
18.	Khuda Bakhsh Oriental Public Library, Patna
19.	Nalanda University, Rajgir
20.	Nava Nalanda Mahavihara, Nalanda
21.	Indian Institute of Technology, Patna
22.	North Eastern Hill University, Shillong
23.	National Institute of technology, Calicut
24.	Central University of Kerala, Kasargode
25.	Sant Longowal Institute of Engineering and Technology, Longowal
26.	Central University of Himachal Pradesh, Dharamshala
27.	National Horticulture Board, Gurgaon
28.	National Oil Seeds and Vegetable Oils Development Board, Gurgaon

29.	North Zone Cultural Centre, Patiala
30.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladhak
31.	State Legal Services Authority, Chandigarh
32.	Board of Apprenticeship Training, Mumbai
33.	Khadi and Village Industries Commission, Mumbai
34.	Bureau of Energy Efficiency, New Delhi
35.	Tariff Authority for Major Ports, Mumbai
36.	All India Institute of Medical Sciences
37.	National Board of Examination
38.	Central Medical Services Society
39.	Delhi Public Library
40.	Indira Gandhi National Open University
41.	National Legal Services Authority

**APPENDIX - X**

**(Referred to in paragraph 1.6(e))**

**List of autonomous bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation**

Sl. No.	Name of Autonomous Body
1.	Maulana Azad National Institute of Technology, Bhopal
2.	All India Institute of Medical Sciences, Bhopal
3.	All India Institute of Medical Sciences, Raipur
4.	Indira Gandhi National Tribal University, Amarkantak
5.	Dr. Harisingh Gour Vishwavidyalaya, Sagar
6.	Banaras Hindu University, Varanasi
7.	National Institute of Technology, Pauri
8.	Central Institute of Tibetan Studies, Sarnath, Varanasi
9.	Board of Apprenticeship Training, Northern Region, Kanpur
10.	Navodaya Vidyalaya Samiti, Noida
11.	All India Institute of Medical Sciences, Rishikesh
12.	Rampur Raza Library, Rampur
13.	Allahabad Museum Society, Allahabad
14.	Indian Institute of Technology (BHU), Varanasi
15.	Aligarh Muslim University, Aligarh
16.	National Institute for the Visually Handicapped, Dehradun
17.	North-East Zone Cultural Centre, Dimapur
18.	Assam University, Silchar
19.	Central Institute of Technology, Kokrajhar
20.	National Institute of Technology, Durgapur
21.	National Institute of Technology, Silchar
22.	Visva Bharati, Santiniketan
23.	Indian Institute of Information Technology, Guwahati
24.	Indian Institute of Science Education and Research, Kolkata
25.	Tezpur University, Assam
26.	National Institute of Technical Teachers' Training and Research, Kolkata
27.	National Council of Science Museum, Kolkata



28.	Chittaranjan National Cancer Institute, Kolkata
29.	Indian Institute of Technology, Hyderabad
30.	National Institute of Technology, Warangal
31.	Rashtriya Sanskrit Vidyapeetha, Tirupati
32.	National Institute of Rural Development & Panchayati Raj, Hyderabad
33.	National Institute of Plant Health Management, Hyderabad
34.	Salar Jung Museum, Hyderabad
35.	Indian Institute of Technology, Bhubaneswar
36.	National Institute of Technology, Rourkela
37.	Central University of Odisha, Koraput
38.	All India Institute of Medical Sciences, Bhubaneswar,
39.	Khuda Bakhsh Oriental Public Library, Patna
40.	National Institute of Technology, Surathkal, Mangalore
41.	Indian Institute of Science, Bangalore
42.	Tripura University
43.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
44.	Rajiv Gandhi Indian Institute of Management, Shillong
45.	National Institute of Technology, Meghalaya
46.	North Eastern Institute of Ayurveda & Homeopathy, Shillong
47.	North Eastern Regional Institute of Science & Technology, Arunachal Pradesh
48.	National Institute of Technology, Arunachal Pradesh
49.	Jawaharlal Institute of Post Graduate Medical Education and Research, Puducherry
50.	National Institute of Siddha, Chennai
51.	Central Council for Research in Siddha, Chennai
52.	Auroville Foundation, Auroville
53.	Indian Institute of Information Technology design and Manufacturing, Kancheepuram
54.	Central University of Tamil Nadu, Thiruvarur
55.	Board of Apprenticeship Training, Chennai
56.	Rajiv Gandhi National Institute of Youth Development, Sriperumudur
57.	Coastal Aqua Culture Authority, Chennai
58.	South Zone Cultural Centre, Thanjavur
59.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
60.	Indian Institute of Science, Education and Research, Trivandrum

61.	Coconut Development Board, Kochi
62.	National Institute of Ayurveda, Jaipur
63.	All India Institute of Medical Sciences, Jodhpur
64.	Indian Institute of Technology, Jodhpur
65.	Central University of Rajasthan Bandar Sindri, Kishangarh
66.	Malaviya National Institute of technology, Jaipur
67.	Indian Institute of Management, Udaipur
68.	Central University of Punjab, Bathinda
69.	Sant Longowal Institute of Engineering and Technology, Longowal
70.	Indian Institute of Advanced Study, Shimla
71.	National Institute of Technology, Hamirpur
72.	Indian Institute of Technology, Mandi
73.	Central University of Himachal Pradesh, Dharamshala
74.	Central University of Haryana, Narnaul
75.	Indian Institute of Management, Rohtak
76.	National Institute of Technology, Kurukshetra
77.	Central University of Jammu, Jammu
78.	National Institute of Technical Teachers' Training and Research, Chandigarh
79.	Post Graduate Institute of Medical Education and Research, Chandigarh
80.	National Horticulture Board, Gurgaon
81.	National Oil Seeds and Vegetable Oils Development Board, Gurgaon
82.	Central Institute of Buddhist Studies, Choglamsar, Leh-Ladhak
83.	State Legal Services Authority, Chandigarh
84.	Manipur University
85.	National Institute of Technology, Sikkim
86.	Indian Institute of Science Education and Research, Pune
87.	National Institute of Industrial Engineering, Mumbai
88.	Visveswaraya National Institute of Technology, Nagpur
89.	Board of Apprenticeship Training, Mumbai
90.	National Institute of Naturopathy, Pune
91.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
92.	Indian Institute of Science Education and Research, Tirupati
93.	Haj Committee of India, Mumbai
94.	Tea Board of India, Kolkata

95.	Rubber Board, Kottayam, Kerala
96.	Spices Board, Kochi
97.	Marine Products Export Development Authority, Kochi
98.	Coffee Board, Bangalore
99.	Khadi and Village Industries Commission, Mumbai
100.	Kandla Port Trust
101.	Seamen's Provident Fund Organization, Mumbai
102.	Kolkata Port Trust
103.	Paradip Port Trust
104.	Textile Committee, Mumbai
105.	Dental Council of India
106.	Indian Nursing Council
107.	Pharmacy Council of India
108.	National Institute of Health and Family Welfare
109.	All India Institute of Medical Sciences
110.	Central Council for Research in Unani Medicine
111.	Central Council for Research in Ayurvedic Sciences
112.	Central Council of Homeopathy
113.	Central Council for Indian Medicine
114.	Central Council for Research in Homeopathy
115.	Moraji Desai National Institute of Yoga
116.	Medical Council of India
117.	Food Safety and Standards Authority of India
118.	Press Council of India
119.	Indian Council of Medical Research
120.	Centre for Cultural Resources and Training
121.	Lalit Kala Akademi
122.	Sangeet Natak Akademi
123.	National School of Drama
124.	Delhi Public Library
125.	Gandhi Smriti and Darshan Samiti
126.	Sahitya Akademi
127.	National Commission for Women
128.	National Museum Institute of History of Art, Conservation and Museology

129.	Land Ports Authority of India
130.	National Commission For Backward Class
131.	National Trust
132.	Pandit Deendayal Upadhyaya Institute for the Physically Handicapped
133.	Rehabilitation Council of India
134.	Central Waqf Council
135.	National Institute of Technology, Delhi
136.	All India Council for Technical Education
137.	Kendriya Vidyalaya Sangathan
138.	University Grants Commission
139.	School of Planning and Architecture, New Delhi

**APPENDIX - XI**

**(Referred to in paragraph 1.6(f))**

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

Sl. No.	Name of Autonomous Body
1.	Visva Bharati, Santiniketan
2.	National Institute of Technology, Warangal
3.	National Institute of Ayurveda, Jaipur
4.	Post Graduate Institute of Medical Education and Research, Chandigarh
5.	Khadi and Village Industries Commission, Mumbai
6.	Indian Council of Historical Research

## APPENDIX - XII

**(Referred to in paragraph 1.6(g))**  
**List of autonomous bodies that revised their accounts as a result of Audit**

Sl. No.	Name of Autonomous Body
1.	Indian Institute of Technology, Hyderabad
2.	Swami Vivekananda National Institute of Rehabilitation Training and Research, Olatpur, Cuttak
3.	All India Institute of Medical Sciences, Bhubaneswar
4.	Indian Institute of Management, Bangalore
5.	National Institute of Technology, Surathkal, Mangalore
6.	Central University of Karnataka, Gulbarga
7.	Indian Institute of Science, Bangalore
8.	National Institute of Unani Medicines, Bangalore
9.	National Institute of Mental Health and Neurosciences, Bangalore
10.	Central Council for Research in Siddha, Chennai
11.	National Institute of Siddha, Chennai
12.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
13.	Pondicherry University, Puducherry
14.	Board of Apprenticeship Training, Chennai
15.	Indian Institute of Technology, Madras
16.	Indian Institute of Management, Tiruchirappalli
17.	Coastal Aqua Culture Authority
18.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
19.	Kalakshetra Foundation, Chennai
20.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
21.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur
22.	Central University of Himachal Pradesh, Dharamshala
23.	State Legal Services Authority, Chandigarh
24.	Sikkim University
25.	Coffee Board, General Fund, Bangalore
26.	Insurance Regulatory Development Authority, Hyderabad
27.	Kolkata Port Trust
28.	Visakhapatnam Port Trust

## APPENDIX - XIII

(Referred to in Paragraph No 1.7)

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2015 as on December 2016

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
1.	Agriculture	2013	1	-	1	-	-	-	1	-	1
		2015	-	-	-	2	1	1	2	1	1
2.	Chemical and Fertilizers	2013	2	-	2	-	-	-	2	-	2
3.	Civil Aviation	2015	1	1	-	-	-	-	1	1	-
4.	Consumer Affairs, Food and Public Distribution	2011	-	-	-	1	-	1	1	-	1
		2014	4	-	4	-	-	-	4	-	4
		2015	2	2	-	-	-	-	2	2	-
5.	Coal	2015	3	2	1	-	-	-	3	2	1
6.	Commerce & Industries Deptt. of Commerce	2015	1	-	1	-	-	-	1	-	1

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
7.	Commerce & Industries Deptt. of Export Inspection Council of India	2014	1	-	1	-	-	-	1	-	1
8.	Culture	2011	-	-	-	1	1	-	1	1	-
		2012	-	-	-	1	-	1	1	-	1
		2013	-	-	-	4	-	4	4	-	4
		2014	-	-	-	1	-	1	1	-	1
		2015	2	2	-	3	3	-	5	5	-
9.	Drinking Water and Sanitation	2014	1	1	-	-	-	-	1	1	-
10.	External Affairs	2015	3	-	3	-	-	-	3	-	3
11.	Finance	2015	2	1	1	-	-	-	2	1	1
12.	Health and Family Welfare	2008	-	-	-	1	-	1	1	-	1
		2009	-	-	-	1	-	1	1	-	1
		2010	-	-	-	1	-	1	1	-	1
		2011	-	-	-	1	-	1	1	-	1
		2013	2	-	2	-	-	-	2	-	2



Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
		2014	2	1	1	1	1	-	3	2	1
		2015	3	2	1	2	2	-	5	4	1
13.	Home Affairs	2014	1	-	1	-	-	-	1	-	1
		2015	4	4	-	-	-	-	4	4	-
14.	Human Resource Development	2004	-	-	-	1	-	1	1	-	1
		2006	-	-	-	1	-	1	1	-	1
		2007	-	-	-	1	-	1	1	-	1
		2008	-	-	-	1	-	1	1	-	1
		2010	-	-	-	1	-	1	1	-	1
		2011	-	-	-	1	-	1	1	-	1
		2013	-	-	-	2	1	1	2	1	1
		2014	1	1	-	3	1	2	4	2	2
		2015	-	-	-	10	10	-	10	10	-
15.	Information and Broadcasting	2015	-	-	-	2	2	-	2	2	-
16.	Labour & Employment	2014	-	-	-	2	-	2	2	-	2
17.	Law and Justice	2003	1	-	1	-	-	-	1	-	1

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
18.	Micro, Small and Medium Enterprises	2015	2	-	2	-	-	-	2	-	2
19.	Minority Affairs	2015	1	-	1	-	-	-	1	-	1
20.	Petroleum & Natural Gas	2015	2	1	1	-	-	-	2	1	1
21.	Power	2012	1	-	1						
		2013	1	-	1	-	-	-	2	-	2
		2015	1	1	-	-	-	-	1	1	-
22.	Rural Development	2010	1	-	1	-	-	-	1	-	1
		2012	1	-	1	-	-	-	1	-	1
		2015	2	2	-	-	-	-	2	2	-
23.	Shipping	2013	1	-	1	-	-	-	1	-	1
		2015	1	1	-	-	-	-	1	1	-
24.	Skill Development and Entrenurship	2014	1	-	1	-	-	-	1	-	1
25.	Social Justice and Empowerment	1996	1	-	1	-	-	-	1	-	1
		2003	1	-	1	-	-	-	1	-	1
		2006	1	-	1	-	-	-	1	-	1
		2015	-	-	-	1	1	-	1	1	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil			Autonomous Bodies			Total		
			Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence	Due	Not received at all	Under correspondence
26.	Statistics and Programme Implementation	2014	-	-	-	2	-	2	2	-	2
27.	Textiles	2015	1	1	-	-	-	-	1	1	-
28.	Tourism	2015	1	1	-	-	-	-	1	1	-
29.	Tribal Affairs	2014	2	-	2	-	-	-	2	-	2
30.	Urban Development	2015	1	-	1	-	-	-	1	-	1
		2016	-	-	-	1	1	-	1	1	-
31.	Woman and Child Development	2015	-	-	-	1	1	-	1	1	-
32.	Youth Affairs & Sports	2010	-	-	-	1	-	1	1	-	1
		2011	1	1	-	-	-	-	1	1	-
		2012	1	-	1	-	-	-	1	-	1
		2013	1	-	1	-	-	-	1	-	1
		2014	-	-	-	2	-	2	2	-	2
		2015	-	-	-	1	1	-	1	1	-
<b>Total</b>			<b>63</b>	<b>25</b>	<b>38</b>	<b>54</b>	<b>26</b>	<b>28</b>	<b>117</b>	<b>51</b>	<b>66</b>