

APPENDICES

APPENDIX-I

(Referred to in paragraph 1.3)

Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2016)	Utilisation Certificates outstanding in respect of grants released upto March 16 which were due by 31 March 2017	
		Number of UC	Amount
Agriculture (i) Agriculture Cooperation	Up to March 2010	33	12,726.56
	2010-2015	491	1,55,929.94
	2015-2016	337	1,21,615.96
	Total	861	2,90,272.46
Agriculture (ii) Animal Husbandry and Dairy	Up to March 2010	02	155.33
	2010-2015	137	13,277.77
	2015-2016	95	37,962.21
	Total	234	5,13,95.31
Housing and Urban Poverty Alleviation (HUPA)	Up to March 2010	34	4,220.78
	2010-2015	419	2,59,132.96
	2015-2016	137	1,49,154.20
	Total	590	4,12,507.94
Urban development	Up to March 2010	41	2,723.99
	2010-2015	94	1,54,112.86
	2015-2016	287	5,10,818.19
	Total	422	6,67,655.04
Culture	Up to March 2010	2,342	18,156.40
	2010-2015	1,169	22,329.73
	2015-2016	59	4,155.57
	Total	3570	44,641.70
Electronics and Information Technology	Up to March 2010	41	10,128.91
	2010-2015	85	16,784.03
	2015-2016	140	47,666.70
	Total	266	74,579.64

Ministry/Department	Period to which grants relate (upto March 2016)	Utilisation Certificates outstanding in respect of grants released upto March 16 which were due by 31 March 2017	
Corporate Affairs	Up to March 2010	05	1.38
	2010-2015	03	0.53
	2015-2016	01	350.00
	Total	09	351.91
Shipping	Up to March 2010	01	10.00
	2010-2015	02	39.24
	2015-2016	22	8,808.76
	Total	25	8,858.00
Labour & Employment	Up to March 2010	344	2,243.96
	2010-2015	272	5,689.84
	2015-2016	199	2,656.12
	Total	815	10,589.92
Pharmaceuticals	Up to March 2010	05	1,659.80
	2010-2015	16	1,061.40
	2015-2016	45	12,485.08
	Total	66	15,206.28
Mines	Up to March 2010	-	-
	2010-2015	03	50.85
	2015-2016	22	605.54
	Total	25	656.39
Micro, Small and Medium Enterprises (MSME)	Up to March 2010	39	130.16
	2010-2015	186	3316.81
	2015-2016	144	14,979.50
	Total	369	18,426.47
Tourism	Up to March 2010	-	-
	2010-2015	140	19,998.40
	2015-2016	26	5,323.53
	Total	166	25,321.93
Commerce	Up to March 2010	05	760.40
	2010-2015	09	6,312.04
	2015-2016	10	3,999.80

Ministry/Department	Period to which grants relate (upto March 2016)	Utilisation Certificates outstanding in respect of grants released upto March 16 which were due by 31 March 2017	
	Total	24	11072.24
Consumer Affairs	Up to March 2010	36	35.25
	2010-2015	21	576.29
	2015-2016	28	1,422.36
	Total	85	2,033.90
Food & Public Distribution	Up to March 2010	03	1,129.00
	2010-2015	11	1,491.21
	2015-2016	01	8.39
	Total	15	2,628.60
Chemicals & Petrochemicals	Up to March 2010	02	4.00
	2010-2015	06	805.00
	2015-2016	07	263.00
	Total	15	1,072.00
Public Enterprises	Up to March 2010	-	-
	2010-2015	22	146.18
	2015-2016	45	434.53
	Total	67	580.71
Personnel, Public Grievances and Pensions	Up to March 2010	08	10.51
	2010-2015	22	178.71
	2015-2016	17	94.75
	Total	47	283.97
Skill Development & Entrepreneurship, National Skill Development Agency (NSDA)	Up to March 2010	-	-
	2010-2015	-	-
	2015-2016	01	52
	Total	01	52.00
Skill Development & Entrepreneurship, National Skill Development Fund (NSDF)	Up to March 2010	-	-
	2010-2015	-	-
	2015-2016	02	97,500
	Total	02	97,500.00
Law (Legislative Department)	Up to March 2010	-	-
	2010-2015	05	2.50

Ministry/Department	Period to which grants relate (upto March 2016)	Utilisation Certificates outstanding in respect of grants released upto March 16 which were due by 31 March 2017	
	2015-2016	03	2.10
	Total	08	4.60
Steel	Up to March 2010	-	-
	2010-2015	01	288.00
	2015-2016	04	503.95
	Total	05	791.95
Textiles	Up to March 2010	1,047	4,884.74
	2010-2015	2,333	1,32,682.35
	2015-2016	1,737	1,66,136.15
	Total	5,117	3,03,703.24
Road Transport & Highways	Up to March 2010	23	11.72
	2010-2015	Nil	Nil
	2015-2016	Nil	Nil
	Total	23	11.72
Heavy Industry	Up to March 2010	01	20.00
	2010-2015	04	18,539.65
	2015-2016	18	11,675.18
	Total	23	30,234.83
Power	Up to March 2010	Nil	Nil
	2010-2015	Nil	Nil
	2015-2016	25	50,0979.00
	Total	25	50,0979.00
Telecommunications, ITI Limited	Up to March 2010	Nil	Nil
	2010-2015	02	2,1943.20
	2015-2016	Nil	Nil
	Total	02	21,943.20

Ministry/Department	Period to which grants relate (upto March 2016)	Utilisation Certificates outstanding in respect of grants released upto March 16 which were due by 31 March 2017	
Rural Development	Up to March 2010	37	1,48,036.00
	2010-2015	71	7,83,605.24
	2015-2016	30	3,780.27
	Total	138	9,35,421.51
NITI Aayog	Up to March 2010	Nil	Nil
	2010-2015	13	124.35
	2015-2016	Nil	Nil
	Total	13	124.35
Grand Total		13,028	35,28,900.81

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.	Central Agricultural University, Imphal	02.12.2016	5
2.	National Museum Institute, Delhi	26.10.2016	3
3.	North-Central Zone Cultural Centre, Allahabad	03.10.2016	3
4.	South Zone Cultural Centre, Thanjavur	04.10.2016	3
5.	The Asiatic Society, Kolkata	02.11.2016	4
6.	Victoria Memorial Hall, Kolkata	01.12.2016	5
7.	Central Council of Indian Medicine	28.10.2016	3
8.	National Institute of Naturopathy, Pune	11.11.2016	4
9.	National Institute of Homeopathy, Kolkata	07.10.2016	3
10.	Building & Other Construction Workers Welfare Board, Chandigarh	11.11.2016	4
11.	Lakshadweep Building Dev. Board, Kavaratti	13.10.2016	3
12.	Board of Practical Training, Kolkata	15.12.2016	5
13.	Central University of Himachal Pradesh, Kangra	05.10.2016	3
14.	Central University of Kashmir, Sonwar	31.10.2016	3
15.	Centre for Studies in Civilization, New Delhi	24.10.2016	3
16.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar.	20.12.2016	5
17.	Indian Institute of Technology, Mumbai	05.10.2016	3
18.	Indian Institute of Management, Raipur	24.10.2016	3
19.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha	13.10.2016	3
20.	National Institute of Technology, Imphal	11.11.2016	4
21.	National Institute of Technology, Sikkim	24.10.2016	3
22.	Indian Institute of Information Technology, Srirangam	21.11.2016	4

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
23.	Indian Institute of Engineering Science and Technology, Shibpur	07.12.2016	5
24.	Indian Institute of Information Technology, Kottayam	07.10.2016	3
25.	Indian Institute of Science Education and Research, Tirupati	13.10.2016	3
26.	Institute for the Physically Handicapped, New Delhi	14.10.2016	3
27.	Lakshmibai National Institute Of Physical Education, Gwalior	11.11.2016	4
28.	National Dope Testing Laboratory	02.11.2016	4
29.	Maulana Abul Kalam Azad Institute of Asian Studies Kolkata	30.1.2017	6
30.	Nehru Memorial Museum and Library, New Delhi.	03.03.2017	8
31.	National Book Trust, New Delhi	30.01.2017	6
32.	Indian Institute of Information Technology, Kalyani	01.04.2017	9
33.	Central Board of Workers Education, Nagpur	06.01.2017	6
34.	National Judicial Academy, Bhopal	06.03.2017	8
35.	Food Safety and Standard Authority of India	08.02.2017	7
36.	Sports Authority of India, New Delhi	08.03.2017	8

APPENDIX -III

(Referred to in paragraph 1.5)

List of Autonomous Bodies in respect of which audited accounts for the year 2013-14, 2014-15 and 2015-16 had not been presented before the Parliament as on 30 November 2017

Sl. No.	Name of Autonomous Body
For the year 2013-14	
Ministry of Chemicals and Fertilisers	
1.	National Institute of Pharmaceutical Education and Research, Hajipur
For the year 2014-15	
Ministry of Chemicals and Fertilisers	
2.	National Institute of Pharmaceutical Education and Research, Hajipur
For the year 2015-16	
Ministry of Agriculture and Farmers Welfare	
3.	Coastal Aquaculture Authority, Chennai
4.	Veterinary Council of India, New Delhi
Ministry of Chemicals and Fertilisers	
5.	National Institute of Pharmaceutical Education and Research, Hajipur
6.	National Institute of Pharmaceutical Education and Research, Hyderabad
Ministry of Civil Aviation	
7.	Airport Economic Regulatory Authority, Delhi
Ministry of Coal	
8.	Coal Mines Provident Fund Organisation, Dhanbad
Ministry of Commerce and Industry	
9.	Agricultural & Processed Food Products Export Development Authority, New Delhi
10.	Nodia Special Economic Zone Authority
Ministry of Culture	
11.	International Buddhist Confederation, Delhi
12.	Library of Tibetan Work and Archives Dharamshala
13.	Maulana Abul Kamal Azad Institute of Higher Studies
14.	Nav Nalanda Mahavira, Nalanda
15.	Nehru Memorial Museum and Library, New Delhi.

Sl. No.	Name of Autonomous Body
16.	Victoria Memorial Hall, Kolkata
Ministry of External Affairs	
17.	Indian Council for Cultural Relations, New Delhi.
18.	Nalanda University
Ministry of Finance	
19.	Pension Fund Regulatory Development Authority, Delhi
Ministry of Home Affairs	
20.	Landport Authority of India
Ministry of Human Resource Development	
21.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
22.	Board of Practical Training, Kolkata
23.	Indian Institute of Engineering Science and Technology, Shibpur
24.	Indian Institute of Information Technology Kottayam
25.	Indian Institute of Information Technology, Guwahati
26.	Indian Institute of Information Technology, Kalyani
27.	National Institute of Technology, Agartala
28.	National Institute of Technology, Goa
29.	National Institute of Technology, Sikkim
30.	National Institute of Technology, Tiruchirappalli
31.	Sardar Vallabhbhai National Institute of Technology, Surat
32.	National Council of Educational Research & Training, New Delhi.
33.	National Institute of Open Schooling, Noida.
Ministry of Labour and Employment	
34.	Employees Provident Fund Organisation. New Delhi.
Ministry of Law and Justice	
35.	National Judicial Academy, Bhopal
36.	National Legal Service Authority, New Delhi
Ministry of Skill Development & Entrepreneurship	
37.	National Skill Development Agency, Delhi

Sl. No.	Name of Autonomous Body
Ministry of Social Justice & Empowerment	
38.	National Commission for Backward Classes, New Delhi
Ministry of Youth Affairs & Sports	
39.	Lakshmibai National Institute of Physical Education, Gwalior
40.	National Dope Testing Laboratory, Delhi
41.	National Sports Development Fund, Delhi

APPENDIX -IV

(Referred to in paragraph 1.5)

Delay in presentation of audited accounts for the years 2014-15 and 2015-16 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Body	Year of Audited Account	Delay in month
Ministry of Ayush			
1.	National Institute of Ayurveda, Jaipur	2015-16	1
2.	National Institute of Siddha, Chennai	2015-16	1
3.	National Institute of Unani Medicine, Bangalore	2015-16	1
4.	Central Council for Research in Yoga and Naturopathy, New Delhi.	2015-16	3
5.	Central Council of Homoeopathy, New Delhi.	2015-16	3
6.	Morarji Desai National Institute of Yoga, New Delhi.	2015-16	3
Ministry of Culture			
7.	West Zone Cultural Centre, Udaipur	2015-16	1
8.	Centre for Cultural Resources and Training, New Delhi	2015-16	1
9.	Kalakshetra Foundation, Chennai	2015-16	1
10.	Khuda Bux Oriental Public Library, Patna	2015-16	1
11.	Raja Ram Mohan Roy Library Foundation, Kolkata	2015-16	1
12.	Sahitya Akademi, New Delhi.	2015-16	1
13.	Salarjung Museum Board, Hyderabad	2015-16	3
14.	Central University of Higher Tibetan Studies Sarnath, Varanasi	2015-16	3
15.	Gandhi Smriti & Darshan Samiti, Delhi	2015-16	3
Ministry of Health & Family Welfare			
16.	Chittaranjan National Cancer Institute, Kolkata	2015-16	1
17.	National Institute of Health & Family Welfare, New Delhi.	2015-16	1
18.	Medical Council of India, New Delhi.	2015-16	3
Ministry of Human Resource Development			
19.	Indian Institute of Management Ahmedabad	2014-15	7
20.	Indian School of Mines, Dhanbad	2014-15	2
21.	National Institute of Technology, Silchar	2014-15	2

Sl. No.	Name of Autonomous Body	Year of Audited Account	Delay in month
22.	Assam University, Silchar	2015-16	1
23.	University of Hyderabad, Hyderabad	2015-16	1
24.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi.	2015-16	1
25.	The English and Foreign Languages University, Hyderabad	2015-16	1
26.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2015-16	1
27.	Indian Institute of Management, Kolkata	2015-16	3
28.	Indian Institute of Science Education & Research, Mohali	2015-16	3
29.	Indian Institute of Science Education & Research, Kolkata	2015-16	3
30.	Indian Institute of Science, Bangalore	2015-16	3
31.	Indian Institute of Technology, Mandi	2015-16	3
32.	National Institute of Industrial Engineering	2015-16	3
33.	Sant Longowal Institute of Engineering and Technology, Longowal	2015-16	3
34.	Indian Institute of Science Education & Research, Bhopal	2015-16	3
35.	Indira Gandhi National Tribal University, Amarkantak	2015-16	3
36.	Board of Apprenticeship Training, Kanpur	2015-16	3
37.	Central Institute of Technology, Kokrajhar	2015-16	3
38.	Indian Institute of Management, Kashipur	2015-16	3
39.	National Institute of Technical Teachers Training & Research, Chandigarh	2015-16	3
40.	National Institute of Technical Teachers Training & Research, Kolkata	2015-16	3
41.	School of Planning and Architecture, Vijayawada.	2015-16	3
42.	National Institute of Technology, Nagaland, Chumukedima	2015-16	3
43.	National Institute of Technology, Pauri Uttarakhand	2015-16	3
44.	National Institute of Technology, Silchar	2015-16	3
45.	National Institute of Technology, Shillong	2015-16	3

Sl. No.	Name of Autonomous Body	Year of Audited Account	Delay in month
46.	National Institute of Technology, Surathkal.	2015-16	3
47.	Jamia Milia Islamia, New Delhi.	2015-16	3
48.	Indain Institute of Technology (BHU), Varanasi	2015-16	3
49.	Indian Institute of Technology, Chennai	2015-16	3
50.	Indian Institute of Technology, Jodhpur	2015-16	3
51.	Indian Institute of Technology, Kanpur	2015-16	3
52.	Indian Institute of Technology, Gandhinagar	2015-16	3
53.	Indian School of Mines, Dhanbad	2015-16	3
54.	National Institute of Technology, Durgapur	2015-16	3
55.	Indian Institute of Advanced Studies, Shimla	2015-16	7
56.	Indian Institute of Management, Ahemdabad	2015-16	7
57.	National Institute of Technology, Warangal.	2015-16	7
Ministry of Information & Broadcasting			
58.	Press Council of India, New Delhi.	2015-16	3
Ministry of Petroleum & Natural Gas			
59.	Rajiv Gandhi Institute of Petroleum Technology, Rae Bareli	2015-16	3
Ministry of Power			
60.	Bureau of Energy Efficiency New Delhi	2015-16	3
Ministry of Rural Development			
61.	National Institute of Rural Development and Panchayati Raj, Hyderabad	2015-16	1
62.	Council for Advancement of People's Action & Rural Technology, New Delhi.	2015-16	7
Ministry of Shipping			
63.	Indian Maritime University	2015-16	7

Sl. No.	Name of Autonomous Body	Year of Audited Account	Delay in month
Ministry of Social Justice & Empowerment			
64.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities.	2015-16	1
65.	Rehabilitation Council of India, New Delhi.	2015-16	3
Ministry of Women and Child Development			
66.	Central Adoption Resource Agency Delhi	2014-15	7

APPENDIX - V

(Referred to in paragraph 1.6)

Significant observations on the accounts of individual Central Autonomous Bodies

1. National Institute of Technology (NIT), Yupia, Papum Pare District, Arunachal Pradesh

Capital Work in Progress (Schedule-4A) - ₹ 276.34 crore

The above includes Fixed Assets valuing ₹ 2.55 crore being the cost of the Approach Road, Retaining Wall and Steel bridge which were constructed, completed and handed over to the Institute during 2016-17 but have been booked under “Capital Work in Progress” resulting in overstatement of “Capital Work in Progress” and understatement of “Fixed Assets” to the extent of ₹ 2.55 crore.

2. Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong

Current Assets (Schedule-7):

Bank Balances with Scheduled Banks in Savings Account: ₹ 3.06 crore

The above does not include ₹ 18.05 crore being the value of cheques issued prior to 31 December 2016 by the Institute but were not presented for payment up to 31 March 2016. Since validity of these cheques have already expired, liability has to be created against these stale cheques and reverse entry has to be made in the Cash Book. This has resulted in understatement of Current Liabilities and Current Assets by ₹ 18.05 crore each.

3. IIT, Bhubaneswar 2016-17

Fixed Assets : ₹ 213.80 crore (Schedule-4)

The above does not include expenditure of ₹ 159.50 crore on completed deposit works, reported by CPWD as handed over and occupied by the Institute (July 2016) and put to use, but not capitalized, which was incorrectly shown under Capital Works-in-Progress. This has resulted in understatement of Fixed Assets and overstatement of Capital Works-in-Progress by ₹ 159.50 crore and also understatement of depreciation thereon.

4. NIT Agartala

(i) Capital work-in-progress ₹ 243.45 crore (Schedule-4)

The above head is overstated by ₹ 125.68 crore due to non-transfer of 8 construction works (plan fund: 6 and non-plan fund: 2) to Tangible Assets though these were already taken over by NIT, Agartala between 2011-12 and 2016-17 after completion of construction activities.

This has also resulted in understatement of Tangible Assets (Net Block) by ₹ 123.01 crore and overstatement of Corpus Fund by ₹ 2.67 crore due to non-provision of depreciation on these assets.

(ii) General

The erstwhile Tripura Engineering College (TEC) was converted into NIT Agartala vide decision of the Union Cabinet on 23 February 2006. The Institute had identified total net assets of ₹ 16.08 crore which was examined and approved by the Government of Tripura (May 2008). The Institute is yet to incorporate those assets and liabilities into its accounts even though it is in possession of the same.

5. Central of University, Kalaburagi, (Gulbarga)

Capital Works in Progress

Completed buildings and air conditioning works valued at ₹ 6.80 crore were not capitalised. This resulted in overstatement of Work in Progress and understatement of Fixed Assets to the said extent. This also resulted in understatement of expenditure and depreciation by ₹ 16.48 lakh.

6. IIT Kanpur

Fixed Assets

This is understated by ₹ 17.89 crore as the Institute charged excess depreciation by charging it at different rates than the rates prescribed in the format of MHRD. This also resulted in overstatement of expenditure by the same amount. This observation was also included in the Separate Audit Report of the previous year 2015-16.

7. National Institute of Technology, Kurukshetra

Fixed assets - Intangible Assets: Nil (Schedule-4)

The above does not include ₹ 1.79 crore on account of E-Journals valuing ₹ 1.19 crore purchased from main Grant and ₹ 59.83 lakh purchased from TEQ-IP grant. As E-Journal are the part of Intangible Assets, they should have been capitalized as Intangible Assets (Schedule-4). However, these have been treated as revenue expenditure (Subscription Expenses - Schedule-16) and ₹ 59.83 lakh was included in Magazine and Journal (Administrative and General Expenses Schedule-17). This has resulted in understatement of

fixed assets/intangible and overstatement of the expenditure account by ₹ 1.32 crore (₹ 1.79 crore less depreciation on Main Grant Assets ₹ 47.79 lakh).

8. Indian Institute of Technology, Mandi

Capital Work in Progress: ₹ 161.06 crore

Above includes three buildings valuing ₹ 17.51 crore which had been completed and handed over to the Institute by the executing agency during the months of May, July and December 2016. Since the construction work was completed and these three buildings have been handed over and put to use by the Institute, these should have been capitalized. Non capitalizing the completed buildings resulted into overstatement of the capital work in progress by ₹ 17.51 crore, understatement of Buildings by ₹ 16.63 crore (₹ 17.51 crore less depreciation ₹ 0.88 crore) and understatement of deficit as well as overstatement of Capital Fund by ₹ 0.88 crore.

9. Central University of Kerala, Kasargode

Current liabilities (Schedule-3): ₹ 155.74 crore.

Corpus Fund is overstated by ₹ 7.97 crore due to accounting of additions of Fixed Asset amounting to ₹ 7.97 crore twice which were capitalized by the CPWD during 2016-17 as the same amount have already been included in Fixed Assets-Additions against Buildings amounting to ₹ 38.42 crore in the fixed assets (Schedule-4). This has also resulted in understatement of Current Liabilities- Unutilised Grants (Schedule-10) to that extent.

10. Indian Institute of Technology, Indore

Intangible Assets- ₹ 36.79 lakh

The above does not include ₹ 3.49 crore on account of subscription of online journals (E Journals). The Institute has treated the same as recurring expenses under Academic expenses. As per instructions contained in the revised formats of Financial statement for Central Higher Educational Institutions (CHEIs) issued by the MHRD, E- Journals are to be treated as Intangible assets. However, the Institute has considered the same as academic expenses under Schedule-13. This resulted in understatement of Fixed Assets by ₹ 1.39 crore (₹ 3.49 crore less depreciation ₹ 2.10 crore) and overstatement of Expenditure by the same amount.

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

Corpus/Capital Fund (Schedule-1) ₹ 550.76 crore.

The deficit of ₹ 49.46 crore which represents expenditure over income from Income & Expenditure Account for the year was not transferred to the Corpus as prescribed in the Revised Format of Financial Statements for Central Higher Educational Institutions, but transferred the net excess of expenditure over income of ₹ 9.14 crore (excluding academic receipts, other income and depreciation) to Current Liabilities (Schedule-3 (c)). This has resulted in overstatement of Corpus by ₹ 9.14 crore and understatement of Current Liabilities by the same extent.

12. Indian Institute of Technology, Guwahati

Corpus/Capital Fund (Schedule-1): ₹ 1162.82 crore

The above head was understated by ₹ 8.99 crore due to non-capitalisation of Fixed Assets of 69 Nos. of completed sponsored Projects although those assets were transferred to respective departments of the Institute after completion of Sponsored Projects. This non-capitalisation further resulted in understatement of Fixed Assets by ₹ 8.99 crore at the end of 2016.

13. Calcutta Dock Labour Board (CDLB)

The liability for Superannuation Pension for CDLB as on 31 March 2017 was shown as ₹ 782.61 crore instead of ₹ 859.39 crore worked out by Life Insurance Corporation of India. This has resulted in understatement of Current Liabilities as well as Excess of Expenditure over Income by ₹ 76.78 crore.

14. Paradip Port Trust (PPT)

Investment also includes investment of ₹ 40 crore towards equity shares in Paradip Port Road Co. Ltd. (PPRCL), a Special Purpose Vehicle with National Highway Authority of India. The net worth of PPRCL has fully eroded and stood at (-)₹ 495.52 crore as on 31 March 2016. Therefore, provision should be made for diminution in the value of long term investment as required under Accounting Standard 13, Accounting for Investments. This has resulted in overstatement of investment and corresponding overstatement of Net surplus before tax by ₹ 40 crore. Similar comment was included in the Separate Audit Report of 2015-16, but no corrective action has been taken.

15. Chennai Port Trust

(i) As per actuarial valuation done by LIC for Pension, Gratuity and Leave Encashment for existing employees and existing Pensioners as on 31 March 2017, the liabilities worked out to ₹4854.40 crore. The Port has provided an amount of ₹ 3159.89 crore towards Pension, Gratuity and Leave Encashment Fund. This has resulted in understatement of Current Liabilities and Provisions and Expenditure by ₹ 1694.51 crore. Consequently, the profit is overstated to the same extent.

(ii) The port booked an amount of ₹ 1.28 crore as current liabilities during the year 2015-16 for the auctioned scrap which was not lifted. During the year 2016-17, the port auctioned further scrap to the tune of ₹ 25.80 crore. Out of the total scrap sold worth of ₹ 27.08 crore which was to be delivered, scrap to the tune of ₹ 17.73 crore was actually delivered during the year 2016-17 which should have been booked as an income. Instead, the port has booked income to the tune of ₹ 4.38 crore only resulting in understatement of income and overstatement of liabilities to the tune of ₹ 13.35 crore.

16. Cochin Port Trust

The liability on account of pension and gratuity contribution of existing employees and pensioners as per actuarial valuation worked out to ₹ 2949.98 crore for the year 2016-17 against which the investment in the Pension and Gratuity Fund was ₹ 78.13 crore, leaving a shortfall of ₹ 2871.85 crore. This has resulted in understatement of Current Liabilities & Provisions and consequent understatement of Loss by ₹ 2871.85 crore.

17. New Mangalore Port Trust

Finance and Miscellaneous Expenditure does not include ₹ 179.82 crore being the shortfall in provision to be made towards superannuation and gratuity. As per actuarial valuation, provision was to be made to an extent of ₹ 926.69 crore. However, the port provided for ₹ 746.87 crore only. Non-creation of adequate liability has resulted in understatement of Current Liability and Finance and Miscellaneous Expenditure to the extent of ₹ 179.82 crore and consequent overstatement of profit to the same extent.

18. V.O. Chidambaranar Port Trust

As per actuarial valuation done by LIC on Pension and Gratuity Liability for existing employees and existing Pensioners (Port and Cargo Handling Division) as on 31 March 2017,

the liabilities worked out to ₹ 1131.33 crore. The Port provided an amount of ₹ 894.63 crore towards Pension and Gratuity Fund. This resulted in understatement of Current Liabilities and Provision and overstatement of net surplus by ₹ 236.70 crore.

19. Jawaharlal Nehru Port Trust

(i) Term Deposit Receipt (TDR) with Nationalized Banks includes an amount of ₹ 67.59 crore deposited in February 2014 with Oriental Bank of Commerce (OBC) and interest accrued thereon upto 31 March 2017 amounting to ₹ 29.20 crore. As the matter is pending in the CBI Court and JNPT did not have fixed deposit receipt/term deposit receipt for ₹ 67.59 crore, it should have provided for doubtful investment of ₹ 67.59 crore and interest accrued amounting to ₹ 29.20 crore. This has resulted in overstatement of Cash and Bank balances by ₹ 67.59 crore, overstatement of interest Accrued on investments by ₹ 29.20 crore and overstatement of profit by ₹ 96.79 crore.

The comment was made also in the report of Comptroller and Auditor General of India on the accounts of JNPT for the year 2013-14, 2014-15 and 2015-16.

20. Mumbai Port Trust

According to Accounting Standard 22 (Accounting for Taxes on Income), Deferred Tax Asset (DTA) should be recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which tax can be realized. The standard further provides that reasonable level of certainty would normally be achieved by examining the past records of the enterprise and by making realistic estimates of the profits for the future.

Analysis of the past as well as projected financial statements for the future does not provide reasonable level of certainty that future taxable income will be available against which deferred tax assets can be realized. This is evident from the fact that MbPT incurred losses during 2012-13 to 2016-17. Further, the port has not provided for the Actuarial Liability of ₹ 3040.03 crore.

In view of the above, recognition of DTA is not in order. The net deficit is understated by ₹ 386.92 crore which includes ₹ 141.70 crore being DTA recognized by the Port during 2016-17 and ₹ 245.22 crore relating to earlier years.

This has resulted in overstatement of Deferred Tax Asset and understatement of loss by ₹ 386.92 crore.

(This Comment have been included in the reports of the Comptroller & Auditor General of India on the accounts of MbPT since 2014-15).

21. Kandla (Deendayal) Port Trust

(i) Government of India granted (28 November 1955) 2600 acres of land on a 99 years lease to the Sindhu Resettlement Corporation Limited. Ministry of Shipping vide letter dated 16 December 1964 had conveyed that the Chairman, KPT has been nominated to exercise all powers exercisable by the Government as per Clause 10 of revised lease deed dated 28 November 1955 executed. During the period from October 2013 to March 2017 KPT collected mortgage fee amounting to ₹ 6.16 crore and during the period from April 2013 to March 2017 it collected transfer fee amounting to ₹ 0.90 crore. As the land do not pertain to KPT and Government has given the powers only Development Commissioner to the Chairman of KPT, the mortgage fee and transfer fee collected by KPT should have been remitted to Government. However, KPT has accounted mortgage fee and transfer fee as its income. This has resulted in understatement of Current Liabilities and over statement of profit by ₹ 7.06 core.

This Comment was included in the Separate Audit Report on the accounts of KPT for the year 2015-16 also.

(ii) The Notes to Accounts of the port stated that no provision for Income Tax amounting to ₹ 204.66 crore has been made as KPT claimed exemption under Section 11 to 13 of Income Tax Act on the basis of report of a Tax Planner.

As KPT is yet to obtain exemption under Section 11 to 13 of Income Tax Act, 1961 and has also paid Advance Tax/ TDS amounting to ₹ 216 crore for the year 2016-17, it should have provided for Income Tax liability amounting to ₹ 204.66 crore for the year 2016-17. This has resulted in understatement of Current Liability and overstatement of Profit after Tax by ₹ 204.66 crore.

This Comment was also included in the Separate Audit Report on the accounts of KPT for the year 2015-16 also.

Ministry of Micro Small and Medium Enterprise

22. Khadi and Village Industries Commission

Endowment Fund includes ₹ 55.53 crore being the aggregate of imprest grant advances provided by the Commission over the years from 1964 onwards to its Field Offices, and Institutions financed by it and nodal banks, not adjusted in the books of accounts due to non-receipt/non-entry of recoupment bills/vouchers. In the absence of details, Audit is unable to certify the accuracy and recoverability of the 'Endowment Fund' balances to the extent of these imprest advances of ₹ 55.53 crore.

This Comment was included in the SARs for the years 2011-12 to 2015-16 where the non-adjustment of advances has been repeatedly commented upon.

23. Oil Industry Development Board

- (i) Current Liabilities and Provisions is understated by ₹ 29.06 crore due to the following:
- a) Non-provision of ₹ 27.64 crore being the cost incurred by Oil and Natural Gas Corporation Limited (ONGC) towards appraisal of un-appraised area of sedimentary basins in India, though relevant directions were received from Ministry of Petroleum and Natural Gas (MoP&NG) and Directorate General of Hydrocarbons.
 - b) Non-provision of ₹ 0.80 crore being the amount payable towards initial Corpus Fund for setting up Hydrocarbon Sector Skill Council as decided by MoP&NG.
 - c) Non-provision of ₹ 0.32 crore being the expenditure incurred by Oil India Limited (OIL) towards expenditure of the committee set up to look into the dispute between ONGC and Reliance India Limited in respect of KG-DWN 98/2 and KG-DWN 98/3 blocks in KG basin.
 - d) Non-provision of ₹ 0.30 crore being the arrear salary payable to employees on account of implementation of Seventh Pay Commission with effect from 01 January 2016.

Non-provision of the above also resulted in overstatement of 'Excess of Income over Expenditure' by ₹ 29.06 crore.

- (ii) Investments are is overstated by ₹ 40.13 crore due to non-reduction of equity investment in M/s Biecco Lawrie Limited in line with the decision of Cabinet Committee on Economic Affairs. Consequently, 'Excess of Income over Expenditure' is also overstated by the same amount.

24. Delhi Development Authority

(i) A reference is invited to comment no. 4.3 (a) in the SAR of CAG of India for the year 2015-16 on the financial statements of DDA relating to overstatement of stock of land which resulted in over-booking of profit by ₹ 108.06 crore. Though DDA has revised its accounting policy in line with Accounting Standard 2 (Valuation of Inventories), however, amount of profit booked earlier has not been reversed in current year. This has resulted in overstatement of value of stock of land by ₹ 108.06 crore as well as surplus carried to the Balance sheet.

(ii) As per schedule-H, DDA showed an interest income of ₹ 77.84 crore from investments made out of 'EWS Houses Reserve Fund', but credited the same to the Income and expenditure account. Since EWS fund has been created out of statutory requirement of Income tax Act, it is a Restricted/Earmarked Fund and income earned from investment out of "EWS Houses Reserve Fund" should not be credited to Income and Expenditure Account. Instead, this should be directly credited to 'EWS Houses Reserve Fund' Account.

This has resulted in over statement of total income as well as surplus for theyear to the extent of ₹ 77.84 crore.

(iii) A reference is invited to comment no. B. 1.1 (a) in the SAR of CAG of India on the financial statements of DDA for 2015-16 wherein it was pointed out that expenditure incurred and income earned in connection with construction of EWS houses should be adjusted in EWS Houses Reserve Fund instead of routing it through Income and Expenditure A/c. However, during the current year also, ₹ 83.62 crore incurred towards construction of EWS houses has been debited to Income and Expenditure Account. Further an amount of ₹ 96.16¹ crore has been credited as income (increase in WIP of EWS houses). This has resulted in overstatement of expenditure by ₹ 83.62 crore and overstatement of income by ₹ 96.16 crore in the Income & Expenditure Account.

25. Food Safety and Standards Authority of India

Current Liabilities & Provisions (Schedule-7): ₹ 7.12 crore

An amount of ₹ 18.19 crore was collected as fees under the Product Approval Scheme during the period 2012-13 to 2015-16 which was stated to be non-refundable. However, the Product Approval Scheme was quashed by Supreme Court on 19 August 2015. At that time 1876 applications were pending with the Authority. The fee of the same was not refunded to the

¹ Includes overheads at the rate of 15 per cent as per policy of DDA.

applicants and the same was taken as receipt of the Authority in previous year accounts. As these applications were pending decision of either rejection or approval of the application, the fees received on these applications should have been shown as liability in the accounts. Hence, the liabilities of the Authority were understated by ₹ 4.69 crore (1,876 X ₹ 25,000).

26. Central Council of Indian Medicine

Income and Expenditure Account

Overstatement of income – ₹ 19.24 crore (Schedule-11)

The Council received fees of ₹ 19.24 crore during the year 2016-17, which included advance fee of ₹ 4.84 crore for the year 2017-18. However, total fee amounting to ₹ 19.24 crore was depicted as income in Income & Expenditure Account (Schedule-11). This led to overstatement of income and understatement of liability by ₹ 4.84 crore.

27. Employees' State Insurance Corporation

Fixed Assets (Schedule-8)-₹ 12,089.29 crore

Fixed Assets does not include computer/peripherals amounting to ₹ 3.71 crore purchased from M/s WIPRO under the project Panchdeep and also the assets amounting to ₹ 1.63 crore received in excess of its contractual obligation (treated by ESIC against the short supply of assets of ₹ 1.25 crore) during the year 2016-17. This resulted in understatement of Fixed Asset and understatement of General Reserve by ₹ 5.34 crore.

28. National Institute of Technology, Delhi (NIT)

(i) Fixed assets - Tangible Assets: ₹ 111.47 crore (Schedule-4):

(a) As per the significant accounting policy No. 5 "Depreciation has been provided on straight line method". However, during 2015-16 and 2016-17 depreciation on fixed asset has been provided on written down value method instead of straight line method as prescribed by the MHRD.

Due to non-adoption of the method of depreciation as prescribed by the MHRD the above asset is overstated by ₹ 1.03 crore (2015-16: ₹ 36.65 lakh and 2016-17: ₹ 66.60 lakh). Less charging of depreciation has also resulted in understatement of deficit by ₹ 1.03 crore with corresponding overstatement of Corpus/Capital Fund by the same amount.

(b) During 2016-17 work value of ₹ 7.92 crore were completed and final payment made by the Institute to M/S Hindustan Prefab Limited (HPL). However, the same was not

capitalized and ₹ 6.56 crore has been booked under Capital-Work-in- Progress and ₹ 1.35 crore as Advances.

Non-capitalization of the above assets has resulted in understatement of Fixed Assets by ₹ 7.76 crore (Net) with corresponding overstatement of capital Work-in-Progress as well as Advances by ₹ 6.56 crore and ₹ 1.35 crore respectively. This has also resulted in understatement of Depreciation for the year by ₹ 15.84 lakh (@ two *per cent*) with corresponding overstatement of Corpus/Capital Fund by the same amount.

(i) Intangible Assets: ₹ 383.37 lakh

Similarly, intangible assets is overstated by ₹ 1.30 crore due to less charging of depreciation for the year 2015-16 (₹ 30.79 lakh), 2016-17 (₹ 98.93 lakh). Due to less charging of depreciation deficit has been understated by ₹ 1.30 crore with corresponding overstatement of Corpus/Capital Fund by the same.

29. Kolkata Port Trust

There is a shortfall in Provision for Pension & Gratuity as the difference between Actuarial valuation and funds available was ₹ 3969.99 crore for the year 2016-17

30. Calcutta Dock Labour Board

There is a Shortfall in Provision for Superannuation Pension of ₹ 76.78 crore as the difference between Actuarial valuation by LIC and funds available was for the year 2016-17

APPENDIX - VI

(Referred to in paragraph 1.6(a))

List of autonomous bodies where internal audit was not conducted during the year 2016-17

Sl. No.	Name of Autonomous Body
1.	National Board of Education, New Delhi
2.	Medical Council of India, New Delhi
3.	Food Safety and Standards Authority of India, New Delhi
4.	Central Council for Research in Yoga and Naturopathy, New Delhi
5.	Dental Council of India, New Delhi
6.	Central Council for Indian Medicine, New Delhi
7.	Morarji Desai National Institute of Yoga, New Delhi
8.	Indian Nursing Council, New Delhi
9.	All India Institute of Medical Sciences, New Delhi
10.	Rashtriya Ayurved Vidyapeeth, New Delhi
11.	Central Council of Homeopathy, New Delhi
12.	Indira Gandhi National Centre for the Arts, New Delhi
13.	National Commission for Women, New Delhi
14.	National Commission for Protection of Child Rights, New Delhi
15.	Warehousing Development and Regulatory Authority, New Delhi
16.	National Legal Services Authority, New Delhi
17.	National Skill Development Agency, New Delhi
18.	National Trust, New Delhi
19.	Central Waqf Council, New Delhi
20.	Indian Council of World Affairs, New Delhi
21.	National Commission for Minority Educational Institutions, New Delhi
22.	Rashtriya Sanskrit Sansthan, New Delhi
23.	National Institute of Technology, New Delhi
24.	Protection of Plants Varieties and Farmers Right Authority, New Delhi
25.	Indian Council for Historical Research, New Delhi
26.	National Bal Bhawan, New Delhi
27.	Central Board of Secondary Education, New Delhi
28.	National Institute of Technology (NIT) Arunachal Pradesh
29.	North East Regional Institute of Science & Technology (NERIST), Arunachal Pradesh

30.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong
31.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong
32.	North Eastern Institute of Ayurveda & Homoeopathy (NEIAH), Shillong
33.	National Institute of Technology, Warangal
34.	University of Hyderabad
35.	Maulana Azad National Urdu University, Hyderabad
36.	Rashtriya Sanskrit Vidyapeeth, Tirupati
37.	Indian Institute of Technology, Hyderabad
38.	The English and Foreign Languages Univeristy, Hyderabad
39.	National Institute of Rural Development and Panchayati Raj, Hyderabad
40.	Indian Institute of Technology, Bhubaneswar
41.	All India Institute of Medical Science, Bhubaneswar
42.	National Institute of Technology, Agartala
43.	Central University of Karnataka, Gulbarga
44.	National Institute of Unani Medicine, Bangalore
45.	National Institute of Mental Health and Neuro Sciences, Bangalore
46.	Assam University, Silchar
47.	Indian Institute of Technology, Guwahati
48.	National Institute of Technology, Silchar
49.	Auroville Foundation, Puducherry
50.	National Institute of Siddha, Chennai
51.	National Institute of Technology, Tiruchirappalli
52.	Indian Institute of Technology, Kanpur
53.	Indian Institute of Technology BHU, Varanasi
54.	University of Allahabad, Allahabad
55.	Babasaheb Bhimrao Ambedkar University, Lucknow
56.	Indian Institute of Information Technology, Allahabad
57.	Indian Institute of Technology, Mandi
58.	Central University of Punjab, Bathinda
59.	Central University of Jammu, Jammu
60.	Library of Tibetan Works and Archives, Dharamshala
61.	Central University of Kerala, Kasargode
62.	Coconut Development Board, Kochi
63.	Indian Institute of Technology, Palakkad

64.	All India Institute of Medical Sciences, Raipur
65.	All India Institute of Medical Sciences, Bhopal
66.	Maulana Azad National Institute of Technology, Bhopal
67.	National Institute of Technology, Sikkim
68.	Mizoram University
69.	National Institute of Technology, Nagaland
70.	Nagaland University
71.	National Institute of Ayurveda, Jaipur
72.	Indian Institute of Technology, Jodhpur
73.	Central University of Rajasthan, Kishangarh, Ajmer
74.	Bureau of Energy Efficiency, New Delhi
75.	National Institute Of Pharmaceutical Education And Research (NIPER) Raebareli
76.	Kolkata Port Trust
77.	Calcutta Dock Labour Board
78.	Cochin Port Trust
79.	National Institute of Pharmaceutical Education and Research, Mohali, Punjab
80.	RGIPT, Jais, Amethi, UP
81.	Coir 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 2016-17

Sl. No.	Name of Autonomous Body
1.	Food Safety and Standards Authority of India, New Delhi
2.	All India Institute of Medical Sciences, New Delhi
3.	Delhi Public Library, New Delhi
4.	Lalit Kala Akademi, New Delhi
5.	Sangeet Natak Akademi, New Delhi
6.	Organizing Committee, 12th SAG, New Delhi
7.	National Commission for Women, New Delhi
8.	National Human Rights Commission, New Delhi
9.	Warehousing Development and Regulatory Authority, New Delhi
10.	Sahitya Akademi, New Delhi
11.	National Legal Services Authority, New Delhi
12.	Rashtriya Sanskrit Sansthan, New Delhi
13.	Employees State Insurance Corporation, New Delhi
14.	Indian Council for Historical Research, New Delhi
15.	Delhi University
16.	School of Planning & Architecture, Delhi
17.	National Institute of Technology (NIT) Arunachal Pradesh
18.	North East Regional Institute of Science & Technology (NERIST), Arunachal Pradesh
19.	National Institute of Technology, Warangal
20.	University of Hyderabad
21.	Maulana Azad National Urdu University, Hyderabad
22.	Rashtriya Sanskrit Vidyapeeth, Tirupati
23.	Indian Institute of Technology, Hyderabad
24.	The English and Foreign Languages University, Hyderabad
25.	All India Institute of Medical Science, Bhubaneswar
26.	Tripura University
27.	Central University of Karnataka, Gulbarga
28.	National Institute of Unani Medicine, Bangalore

29.	National Institute of Mental Health and Neuro Sciences, Bangalore
30.	Assam University, Silchar
31.	Indian Institute of Science Education and Research, Kolkata
32.	National Institute of Technology, Silchar
33.	Tezpur University, Tezpur
34.	Chittaranjan National Cancer Institute, Kolkata
35.	Auroville Foundation, Puducherry
36.	Central University of TamilNadu, Thiruvarur
37.	National Institute of Technology, Tiruchirappalli
38.	Banaras Hindu University, Varanasi
39.	Motilal Nehru National Institute of Technology, Allahabad
40.	Babasaheb Bhimrao Ambedkar University, Lucknow
41.	Indian Institute of Technology, Mandi
42.	Indian Institute of Advanced Studies, Shimla
43.	Central University of Punjab, Bathinda
44.	Central Institute of Buddhist Studies, Leh
45.	Library of Tibetan Works and Archives, Dharamshala
46.	Indian Institute of Technology, Palakkad
47.	Central University of Kerala, Kasargode
48.	Pt. Dwarka Prasad Mishra, Indian Institute of Information Technology, Jabalpur
49.	School of Planning and Architecture, Bhopal
50.	Mizoram University
51.	National Institute of Technology, Nagaland
52.	Nagaland University
53.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya (MGAHV), Wardha
54.	National Institute of Ayurveda, Jaipur
55.	Bureau of Energy Efficiency
56.	National Power training Institute (Physical verification of fixed assets has been conducted only for corporate office and not at any of its nine institutes)
57.	National Institute Of Pharmaceutical Education And Research (NIPER) Raebareli
58.	Kolkata Port Trust
59.	Calcutta Dock Labour Board
60.	V.O. Chidambaranar Port Trust
61.	Mumbai Port Trust
62.	National Institute of Pharmaceutical Education and Research, Mohali, Punjab
63.	Spices Board, Kochi

64.	Coir Board, Kochi
65.	Tea Board of India, Kolkata
66.	Competition Commission of India, New Delhi

APPENDIX - VIII

(Referred to in paragraph 1.6(c))

List of autonomous bodies where physical verification of inventories was not conducted during the year 2016-17

Sl. No.	Name of Autonomous Body
1.	All India Institute of Medical Sciences, New Delhi
2.	Press Council of India, New Delhi
3.	Lalit Kala Akademi, New Delhi
4.	Sangeet Natak Akademi, New Delhi
5.	Warehousing Development and Regulatory Authority, New Delhi
6.	Organizing Committee, 12th SAG, New Delhi
7.	Sahitya Akademi, New Delhi
8.	National Human Rights Commission, New Delhi
9.	National Legal Services Authority, New Delhi
10.	Rashtriya Sanskrit Sansthan, New Delhi
11.	Indian Council of Social Science Research, New Delhi
12.	Indian Council of Agricultural Research, New Delhi
13.	Protection of Plants Varieties and Farmers Right Authority, New Delhi
14.	Indian Council for Historical Research, New Delhi
15.	Delhi University
16.	School of Planning & Architecture, Delhi
17.	Central Board of Secondary Education, New Delhi
18.	National Institute of Technology (NIT) Arunachal Pradesh
19.	North Eastern Regional Institute of Science & Technology (NERIST), Arunachal Pradesh
20.	National Institute of Technology, Warangal
21.	University of Hyderabad
22.	Maulana Azad National Urdu University, Hyderabad
23.	Rashtriya Sanskrit Vidyapeeth, Tirupati
24.	Indian Institute of Technology, Hyderabad
25.	The English and Foreign Languages University, Hyderabad

26.	All India Institute of Medical Science, Bhubaneswar
27.	Tripura University
28.	Central University of Karnataka, Gulbarga
29.	National Institute of Unani Medicine, Bangalore
30.	National Institute of Mental Health and Neuro Sciences, Bangalore
31.	Assam University, Silchar
32.	Indian Institute of Science Education and Research, Kolkata
33.	Chittaranjan National Cancer Institute, Kolkata
34.	Auroville Foundation, Puducherry
35.	Central University of Tamil Nadu, Thiruvarur
36.	National Institute of Technology, Tiruchirappalli
37.	Banaras Hindu University, Varanasi
38.	Motilal Nehru National Institute of Technology, Allahabad
39.	University of Allahabad, Allahabad
40.	Babasaheb Bhimrao Ambedkar University, Lucknow
41.	Indian Institute of Technology, Mandi
42.	Indian Institute of Advanced Study, Shimla
43.	Central University of Punjab, Bathinda
44.	Central Institute of Buddhist Studies, Leh
45.	Indian Institute of Technology, Palakkad
46.	Central University of Kerala, Kasargode
47.	Pt. Dwarka Prasad Mishra, Indian Institute of Information Technology, Jabalpur
48.	Maulana Azad National Institute of Technology, Bhopal
49.	School of Planning and Architecture , Bhopal
50.	Indira Gandhi National Tribal University, Amarkantak
51.	Indian Institute of Technology, Indore
52.	Mizoram University
53.	National Institute of Technology, Nagaland
54.	Nagaland University
55.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya (MGAHV), Wardha
56.	Indian Institute of Science Education and Research (IISER), Pune

57.	Indian Institute of Science Education and Research(IISER), Tirupati.
58.	National Institute of Ayurveda, Jaipur
59.	Bureau of Energy Efficiency, New Delhi
60.	National Institute Of Pharmaceutical Education And Research (NIPER) Raebareli
61.	Kolkata Port Trust
62.	Calcutta Dock Labour Board
63.	Mumbai Port Trust
64.	Spices Board, Kochi
65.	Coir Board, Kochi
66.	Tea Board India, Kolkata

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.	National Board of Education, New Delhi
2.	All India Institute of Medical Sciences, New Delhi
3.	Delhi Public Library, New Delhi
4.	National Dope Testing Laboratory, New Delhi
5.	Warehousing Development and Regulatory Authority, New Delhi
6.	Land Port & Authority of India, New Delhi
7.	National Commission for Women, New Delhi
8.	Gandhi Smriti & Darshan Samiti, New Delhi
9.	Bureau of Indian Standard, New Delhi
10.	Sahitya Akademi, New Delhi
11.	National School of Drama , New Delhi
12.	Sangeet Natak Akademi, New Delhi
13.	Lalit Kala Akademi, New Delhi
14.	National Legal Services Authority, New Delhi
15.	National Council for Promotion of Sindhi Language, New Delhi
16.	Indira Gandhi National Open University, New Delhi
17.	National Institute of Technology (NIT) Arunachal Pradesh
18.	North Eastern Regional Institute of Science & Technology (NERIST), Arunachal Pradesh
19.	Central University of South Bihar, Patna
20.	Khuda Bakhsh Oriental Public Library, Patna
21.	Central University of Karnataka, Gulbarga
22.	Indian Institute of Science, Bangalore
23.	Indian Institute of Information Technology, Dharwad
24.	Allahabad Museum, Allahabad
25.	Sant Longowal Institute of Engineering and Technology, Longowal
26.	Central University of Punjab, Bathinda
27.	National Horticulture Board, Gurgaon
28.	Central Institute of Buddhist Studies, Leh
29.	Central University of Kerala, Kasargode
30.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
31.	All India Institute of Medical Sciences, Bhopal

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32.	Bureau of Energy Efficiency, New Delhi
33.	National Power Training Institute, Faridabad
34.	National Institute Of Pharmaceutical Education And Research (NIPER) Raebareli
35.	Khadi and Village Industries Commission, Mumbai

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.	National Board of Education, New Delhi
2.	Medical Council of India, New Delhi
3.	Food Safety and Standards Authority of India, New Delhi
4.	Central Council for Research in Yoga and Naturopathy, New Delhi
5.	Central Council for Indian Medicine, New Delhi
6.	Morarji Desai National Institute of Yoga, New Delhi
7.	Indian Nursing Council, New Delhi
8.	All India Institute of Medical Sciences, New Delhi
9.	Rashtriya Ayurved Vidyapeeth, New Delhi
10.	Central Council of Homeopathy, New Delhi
11.	Press Council of India, New Delhi
12.	Dental Council of India, New Delhi
13.	Centre for Cultural Resources and Training, New Delhi
14.	Lalit Kala Akademi, New Delhi
15.	Sangeet Natak Akademi, New Delhi
16.	Warehousing Development and Regulatory Authority, New Delhi
17.	Delhi Public Library, New Delhi
18.	Sahitya Akademi, New Delhi
19.	National Skill Development Agency, New Delhi
20.	National Trust, New Delhi
21.	Pandit Deendayal Upadhyaya National Institute for Persons with Physical Disabilities, New Delhi
22.	Rehabilitation Council of India, New Delhi
23.	Central Waqf Council, New Delhi
24.	Indian Council of World Affairs, New Delhi
25.	Rashtriya Sanskrit Sansthan, New Delhi
26.	Indian Council of Social Science Research, New Delhi
27.	Indian Council of Agricultural Research, New Delhi
28.	Kendriya Vidyalaya Sangathan

Sl. No.	Name of Autonomous Body
29.	All India Council for Teacher Education, New Delhi
30.	National Council for Promotion of Urdu Language, New Delhi
31.	Central Board of Secondary Education, New Delhi
32.	National Institute of Technology, Delhi
33.	University Grant Commission, New Delhi
34.	School of Planning and Architecture, New Delhi
35.	National Institute of Technology (NIT), Arunachal Pradesh
36.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong
37.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong
38.	Khuda Bakhsh Oriental Public Library, Patna
39.	National Institute of Technology, Warangal
40.	Rashtriya Sanskrit Vidyapeeth, Tirupati
41.	Indian Institute of Technology, Hyderabad
42.	National Institute of Rural Development and Panchayati Raj, Hyderabad
43.	National Institute of Plant Health Management, Hyderabad
44.	National Institute of Agricultural Extension Management, Hyderabad
45.	Salarjung Museum, Hyderabad
46.	Indian Institute of Technology, Bhubaneswar
47.	Central University of Orissa, Koraput
48.	National Institute of Technology, Rourkela
49.	Swami Vivekanand National Institute of Rehabilitation Training and Research Olatpur, Cuttack
50.	Indian Institute of Science, Bangalore
51.	Indian Institute of Information Technology, Dharwad
52.	National Institute of Unani Medicine, Bangalore
53.	Assam University, Silchar
54.	Board of Practical Training (ER), Kolkata
55.	National Institute of Technology, Silchar
56.	Indian Institute of Information Technology, Guwahati
57.	Indian Institute of Science Education and Research, Kolkata
58.	Tezpur University, Tezpur
59.	National Institute of Technical Teachers' Training and Research, Kolkata
60.	National Council of Science Museum, Kolkata

Sl. No.	Name of Autonomous Body
61.	Chittaranjan National Cancer Institute, Kolkata
62.	Gandhigram Rural Institute, Gandhigram
63.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
64.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
65.	National Institute of Technology, Tiruchirappalli
66.	Coconut Development Board, Kochi
67.	Banaras Hindu University, Varanasi
68.	All India Institute of Medical Sciences, Rishikesh
69.	Allahabad Museum Society, Allahabad
70.	Indian Institute of Technology BHU, Varanasi
71.	Motilal Nehru National Institute of Technology, Allahabad
72.	Indian Institute of Information Technology, Allahabad
73.	Sant Longowal Institute of Engineering and Technology, Longowal
74.	Indian Institute of Technology, Mandi
75.	Indian Institute of Advanced Studies, Shimla
76.	Indian Institute of Management, Rohtak
77.	Central University of Punjab, Bathinda
78.	National Horticulture Board, Gurgaon
79.	Central Institute of Buddhist Studies, Leh
80.	Library of Tibetan Works and Archives, Dharamshala
81.	Coconut Development Board, Kochi
82.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
83.	All India Institute of Medical Sciences, Bhopal
84.	Maulana Azad National Institute of Technology, Bhopal
85.	Guru Ghasidas Vishwavidyalaya, Central University, Bilaspur, Chhattisgarh
86.	National Institute of Technology, Raipur
87.	Indian Institute of Science Education & Research, Bhopal
88.	Pt. Dwarka Prasad Mishra, Indian Institute of Information Technology, Jabalpur
89.	Board of Apprenticeship Training, Mumbai
90.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
91.	Indian Institute of Science Education and Research, Tirupati
92.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha

Sl. No.	Name of Autonomous Body
93.	National Institute of Ayurveda, Jaipur.
94.	Indian Institute of Technology, Jodhpur.
95.	National Power Training Institute
96.	National Institute of Pharmaceutical Education and Research, Mohali, Punjab
97.	Cochin Port Trust
98.	V.O. Chidambaranar Port Trust
99.	Indian Maritime University
100.	Seamen's Provident Fund Organization
101.	Marine Products Export Development Authority
102.	Rubber Board
103.	Spices Board, Kochi
104.	Tea Board of India, Kolkata
105.	Coffee Board, Bangalore

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.	All India Institute of Medical Sciences, New Delhi
2.	National Legal Services Authority, New Delhi
3.	National Skill Development Agency, New Delhi
4.	National Institute of Ayurveda, Jaipur
5.	National Institute of Technology, Warangal
6.	Kandla (Deendayal) Port Trust (KPT)
7.	Khadi and Village Industries Commission

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.	National Commission for Minority Educational Institutions, New Delhi
2.	Indian Institute of Management, Bangalore
3.	National Institute of Technology Karnataka, Surathkal, Mangalore
4.	Central University of Karnataka, Gulbarga
5.	Indian Institute of Science, Bangalore
6.	Indian Institute of Information Technology, Dharwad
7.	National Institute of Unani Medicine, Bangalore
8.	National Institute of Mental Health and Neuro Sciences, Bangalore
9.	Sikkim University
10.	Central University of Tamil Nadu, Thiruvarur
11.	Gandhigram Rural Institute, Gandhigram
12.	National Institute of Siddha, Chennai
13.	National Institute of Technology, Tiruchirappalli.
14.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
15.	Indian Institute of Technology, Madras
16.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
17.	Kalakshetra Foundation, Chennai
18.	Indian Institute of Management, Vishakhapatnam
19.	Indian Institute of Technology, Hyderabad
20.	National Institute of Rural Development and Panchayati Raj, Hyderabad
21.	Swami Vivekanand National Institute of Rehabilitation Training and Research Olatpur, Cuttack
22.	Coffee Board, General Fund, Bangalore
23.	Visakhapatnam Port Trust, Visakhapatnam
24.	Central Silk Board, Bangalore
25.	Insurance Regulatory Development Authority

APPENDIX - XIII

(Referred to in paragraph 1.7)

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2016 as on November 2017

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
		2016	2	-	2	-	-	-	2	-	2
2.	AYUSH	2016	3	3	-	-	-	-	3	3	-
3.	Chemical and Fertilizers	2016	1	-	1	-	-	-	1	-	1
4.	Civil Aviation	2016	1	-	1	-	-	-	1	-	1
5.	Coal	2016	1	-	1	-	-	-	1	-	1
6.	Commerce & Industries Deptt. of Commerce	2016	1	-	1	-	-	-	1	-	1
7.	Consumer Affairs, Food and Public Distribution	2011	-	-	-	1	-	1	1	-	1
		2014	3	-	3	-	-	-	3	-	3
		2015	1	-	1	-	-	-	1	-	1
8.	Culture	2012	-	-	-	1	-	1	1	-	1
		2013	-	-	-	2	-	2	2	-	2
		2014	-	-	-	1	-	1	1	-	1
		2015	-	-	-	1	-	1	1	-	1
		2016	-	-	-	2	2	-	2	2	-

9.	Drinking Water and Sanitation	2014	1	-	1	-	-	-	1	-	1
10.	External Affairs	2016	2	1	1	-	-	-	2	1	1
11.	Finance	2015	1	-	1	-	-	-	1	-	1
		2016	2	2	-	-	-	-	2	2	-
12.	Health and Family Welfare	2008	-	-	-	1	-	1	1	-	1
		2010	-	-	-	1	-	1	1	-	1
		2014	2	-	2	1	-	1	3	-	3
		2015	-	-	-	1	-	1	1	-	1
		2016	2	-	2	5	-	5	7	-	7
13.	Home Affairs	2016	4	1	3	-	-	-	4	1	3
14.	Human Resource Development	2004	-	-	-	1	-	1	1	-	1
		2006	-	-	-	1	-	1	1	-	1
		2008	-	-	-	1	-	1	1	-	1
		2013	-	-	-	1	-	1	1	-	1
		2014	1	-	1	1	-	1	2	-	2
		2015	-	-	-	2	-	2	2	-	2
		2016	-	-	-	21	15	6	21	15	6
15.	Information and Broadcasting	2015	-	-	-	1	-	1	1	-	1
		2016	-	-	-	1	-	1	1	-	1
16.	Labour & Employment	2014	-	-	-	1	-	1	1	-	1
		2016	1	1	-	-	-	-	1	1	-
17.	Micro, Small and Medium Enterprises	2016	1	1	-	-	-	-	1	1	-
18.	Mines	2016	1	1	-	-	-	-	1	1	-

19.	Petroleum & Natural Gas	2015	1	-	1	-	-	-	1	-	1
20.	Road Transport and Highway	2016	1	-	1	-	-	-	1	-	1
21.	Rural Development	2010	1	-	1	-	-	-	1	-	1
		2015	2	1	1	-	-	-	2	1	1
22.	Shipping	2016	6	-	6	-	-	-	6	-	6
23.	Skill Development and Entrepreneurship	2014	1	-	1	-	-	-	1	-	1
24.	Social Justice and Empowerment	2003	1	-	1	-	-	-	1	-	1
		2006	1	-	1	-	-	-	1	-	1
		2015	-	-	-	1	-	1	1	-	1
25.	Textiles	2016	1	-	1	-	-	-	1	-	1
26.	Tribal Affairs	2014	1	-	1	-	-	-	1	-	1
		2016	-	-	-	1	1	-	1	1	-
27.	Urban Development	2016	2	-	2	1	-	1	3	-	3
28.	Woman and Child Development	2015	-	-	-	1	-	1	1	-	1
29.	Youth Affairs & Sports	2010	-	-	-	1	-	1	1	-	1
		2012	1	-	1	-	-	-	1	-	1
		2013	1	-	1	-	-	-	1	-	1
		2014	-	-	-	2	-	2	2	-	2
		2015	-	-	-	1	1	-	1	1	-
		2016	1	1	-	-	-	-	1	1	-
Total			53	12	41	56	19	37	109	31	78