

## CHAPTER I : INTRODUCTION

### 1.1 About this Report

This Report contains the significant results of the Compliance Audit of financial transactions of the Ministries/Departments of the Union Government and their Autonomous Bodies under General, Social, Scientific Services and Environment Sectors.

The Report has been organised in 15 chapters as under:

- Chapter 1, in addition to explaining the authority, audit jurisdiction, planning and extent of audit, provides a brief analysis of the expenditure of the Union Ministries/Departments under the General, Social, Scientific Services and Environment Sectors for the last three years, outstanding Utilisation Certificates, delays in submission of accounts by Central Autonomous Bodies (CABs), response of the Government to draft paras and-follow up action on Audit Reports.
- Chapters 2 to 14 contain significant observations arising out of compliance audit-of various Civil Ministries/Departments falling under the sectors of General, Social, Scientific & Environment and their Autonomous Bodies/Corporations, covering 57 civil grants arising as a result of audit of transactions up to 2017-18.
- Chapter 15 contains significant observations arising from the audit of Government Departments/Offices/Institutions under the control of the five Union Territories without Legislatures (UTs) viz. Andaman and Nicobar Islands, Chandigarh, Dadra and Nagar Haveli, Daman and Diu and Lakshadweep covering five grants as a result of audit of transactions up to 2017-18.

### 1.2 Types of Audit conducted by CAG

CAG broadly carries out three types of audits, viz. Financial Audit, Compliance Audit and Performance Audit. Financial Audit is an expression of audit opinion on the set of financial statements, whereas Performance Audits seek to examine as to how programmes and projects were implemented with regard to economy, efficiency and effectiveness. Compliance audit refers to the examination of transactions relating to expenditure, receipts as well as assets and liabilities of audited entities to examine and report on their compliance to the provisions of the Constitution of India as well as other applicable laws, rules, regulations and various orders and instructions issued by competent authorities. Compliance audit also includes an examination of the rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety and prudence.

Audits are conducted on the basis of approved CAG's Auditing Standards. These standards prescribe the norms which the auditors are expected to follow in conduct of audit and require reporting on individual cases of non-compliance as well as on weaknesses that exist in systems of financial management and internal control of the entities audited. The findings of audit are expected to enable the Executive to take corrective action and frame such policies and procedures which will lead to

improved financial management of the organisations and contribute to better governance.

### **1.3 Authority for Audit**

The authority for audit by the C&AG and reporting to Parliament is derived from Articles 149 and 151 of the Constitution of India respectively and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (the Act). The C&AG conducts audit of expenditure of Ministries/Departments of the Government of India under Sections 13 and 17 of the C&AG's (DPC) Act. Bodies established by or under law made by the Parliament and containing specific provisions for audit by the C&AG are statutorily taken up for audit under Section 19(2) of the Act. Audit of other organisations (Corporations or Societies) is entrusted to the C&AG in public interest under Section 20(1) of the Act. In addition, CABs, which are substantially financed by grants/loans from the Consolidated Fund of India, are audited by the C&AG under Section 14(1) of the Act.

### **1.4 Planning and conduct of Audit**

As per the Annual Audit Planning process, units for compliance audit are selected on the basis of risk assessment besides topicality, materiality, social relevance etc. Risk assessment includes appraisal of internal control systems of the units, past instances of defalcation, misappropriation, embezzlement, etc. as well as findings of previous Audit Reports. Inspection Reports are issued to the heads of units after completion of audit. Based on the replies received, audit observations are settled with action for compliance advised, where necessary. Important audit findings are processed further as draft paragraphs for inclusion in the Audit Report after seeking responses from the Secretary of the Ministry/Department concerned. Audit Reports are laid before the Parliament/respective State Legislature under Article 151 of the Constitution of India.

### **1.5 Profile of the Ministries/Departments under the Union Government and audit jurisdiction**

The gross provision and expenditure of all Union Ministries/Departments as of March 2018 covering 96<sup>1</sup> civil grants in 2017-18 and 95 civil grants in 2016-17 are given in **Table No. 1**:

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<sup>1</sup> This includes Defence Civil Grants (2), Telecommunications and Electronics & Information Technology Grants (2), Union Territories (without Legislatures) Grants (5), Transfers to Delhi and Puducherry (2), Scientific Department (9) and Central Receipts (3).

**Table No. 1: Gross Provision and Expenditure**

(₹ in crore)

| Nature of Disbursements  | 2016-17          |                   |                        | 2017-18          |                   |                        |
|--------------------------|------------------|-------------------|------------------------|------------------|-------------------|------------------------|
|                          | Gross Provision  | Gross Expenditure | Savings (-) Excess (+) | Gross Provision  | Gross Expenditure | Savings (-) Excess (+) |
| <b>Revenue (Charged)</b> | 6,14,699         | 6,05,198          | (-) 9,501              | 6,52,480         | 6,41,217          | (-) 11,263             |
| <b>Revenue (Voted)</b>   | 12,60,178        | 11,36,498         | (-) 1,23,680           | 14,80,913        | 13,22,124         | (-) 1,58,789           |
| <b>Capital (Charged)</b> | 55,10,602        | 56,97,040         | (+) 1,86,438           | 57,99,508        | 58,90,670         | (+) 91,162             |
| <b>Capital (Voted)</b>   | 2,61,720         | 2,07,390          | (-) 54,330             | 3,53,322         | 3,26,541          | (-) 26,781             |
| <b>Total</b>             | <b>76,47,199</b> | <b>76,46,126</b>  | <b>(-) 1,073</b>       | <b>82,86,223</b> | <b>81,80,552</b>  | <b>(-) 1,05,671</b>    |

\*In 2016-17, the net saving of ₹1,073 crore was due to gross saving of ₹1,90,227 crore and excess of ₹187511 crore. In 2017-18, the net saving of ₹1,05,671 crore was due to gross saving of ₹1,96,834 crore and excess of ₹91,162 crore.

The details of tax and non-tax revenues in 2017-18 are given in **Table No. 2:**

**Table No. 2: Details of tax and non-tax revenues**

(₹ in crore)

| Receipts               |           |           |
|------------------------|-----------|-----------|
|                        | 2016-17   | 2017-18   |
| <b>Tax Revenue</b>     | 11,07,968 | 12,46,178 |
| <b>Non-Tax Revenue</b> | 5,06,720  | 4,41,383  |

Includes Union Territories without Legislatures

The gross expenditure incurred by 39 Ministries/Departments (Civil and Scientific) during 2015-16 to 2017-18 are shown in **Table No. 3** and the details are given in **Annexe-1.1**.

**Table No. 3: Gross Expenditure**

(₹ in crore)

| Period         | Amount      |
|----------------|-------------|
| <b>2015-16</b> | 9,44,264.84 |
| <b>2016-17</b> | 7,38,280.02 |
| <b>2017-18</b> | 8,71,296.68 |

## 1.6 Audit of Union Territories (UTs)

There were seven Union Territories<sup>2</sup> (UTs) specified under Part II of the First Schedule to the Constitution of India, viz. Andaman and Nicobar Islands, Chandigarh, Dadra and Nagar Haveli, Daman and Diu, Lakshadweep, National Capital Territory of Delhi and Puducherry. Except for the National Capital Territory of Delhi and Puducherry, UTs do not have Legislatures.

<sup>2</sup> Now there are Eight Union Territories viz. Andaman and Nicobar Islands, Chandigarh, Dadra-Nagar Haveli-Daman & Diu, Jammu & Kashmir (w.e.f. 9 August 2019), Ladakh (w.e.f. 9 August 2019), Lakshadweep, National Capital Territory of Delhi and Puducherry.

Under the Government of India (Allocation of Business) Rules, 1961, the Ministry of Home Affairs (MHA) is the nodal Ministry for legislative matters, finance and budget and services for the UTs. Each UT functions under an Administrator appointed by the President under Article 239 of the Constitution of India. In the Andaman and Nicobar Islands, the Lt. Governor is designated as the Administrator while the Governor of Punjab is the Administrator of Chandigarh. Administrators are also separately appointed for Dadra and Nagar Haveli, Daman and Diu and Lakshadweep. The Administrator's Advisory Councils in these UTs advise the administrators. The Home Minister's 'Advisory Committees' in these UTs address general issues relating to the social and economic development of the UTs. The Island Development Authority (IDA) facilitates the integration of high level decisions concerning the island UTs of the Andaman and Nicobar Islands and Lakshadweep. The budget provisions in respect of UTs are under the administrative control of the MHA. The MHA prepares the Demands for Grants and Detailed Demand for Grants (DDGs) relating to these UTs for approval of Parliament. While the general administration of the UTs is the responsibility of the MHA, other ministries/departments of the Union Government administer funds on the subjects mentioned in Lists I and II of the Seventh Schedule to the Constitution of India insofar as they exist in regard to these territories. Thus, the DDGs also contain proposals of other ministries and departments relating to the expenditure on these UTs on activities concerning these ministries and departments. Administrators of the UTs have been delegated financial powers upto a certain limit by MHA for sanction of plan schemes.

### 1.6.1 Provision and Expenditure in UTs

Details of budgetary allocation and expenditure in the five UTs in 2017-18 are given in **Table No. 4**.

**Table No. 4 : Budgetary allocation and expenditure**

(₹ in crore)

| Name of Union Territory     | Total Grant/Appropriation |                | Actual Expenditure |                | Savings       |             |               |              |
|-----------------------------|---------------------------|----------------|--------------------|----------------|---------------|-------------|---------------|--------------|
|                             | Revenue                   | Capital        | Revenue            | Capital        | Revenue       |             | Capital       |              |
|                             |                           |                |                    |                | Amount        | Per cent    | Amount        | Per cent     |
| Andaman and Nicobar Islands | 3890.86                   | 942.72         | 3884.49            | 906.56         | 6.37          | 0.16        | 36.16         | 3.84         |
| Chandigarh                  | 3865.14                   | 459.73         | 3802.85            | 459.73         | 62.29         | 1.61        | 0.00          | 0.00         |
| Dadra and Nagar Haveli      | 761.25                    | 389.16         | 760.11             | 256.43         | 1.14          | 0.15        | 132.73        | 34.11        |
| Daman and Diu               | 1288.15                   | 345.36         | 1234.37            | 344.97         | 53.78         | 4.17        | 0.39          | 0.11         |
| Lakshadweep                 | 1083.28                   | 165.76         | 1074.44            | 136.31         | 8.84          | 0.81        | 29.45         | 17.77        |
| <b>Total</b>                | <b>10888.68</b>           | <b>2302.73</b> | <b>10756.26</b>    | <b>2104.00</b> | <b>132.42</b> | <b>6.90</b> | <b>198.73</b> | <b>55.83</b> |

Source: Union Government-Appropriation Accounts (Civil) 2017-18

In Andaman and Nicobar Islands, savings occurred under the capital section due to delay in purchase of ships, delay in construction works etc.

In Chandigarh, savings occurred due to non-implementation of the schemes, non-filling up of posts, non-implementation of the recommendations of the Punjab Pay Commission, and non-holding of elections of municipalities and Gram Panchayats.

In Daman and Diu, significant savings occurred under revenue section mainly due to non-filling up of vacant posts, less tours undertaken and requirement of less funds towards e-Governance Project.

In Dadra and Nagar Haveli, significant savings occurred in the capital section mainly due to non-finalisation of road projects, delay in commencement of work of establishment of power sub-station, delay in finalisation of tender process for construction of bridge, design of Tribal Museum and Silvassa Haat.

In Lakshadweep, savings under capital section occurred mainly due to delay in tender process for acquisition of ships/barges, delay in finalisation of tender process for procurement of firefighting equipment, medical equipment, speed boats/ferry vessels etc. and delay in construction of dedicated berths for ships/vessels in mainland ports.

### 1.7 Audit of Autonomous Bodies

Separate Audit Reports (SARs) are prepared on the accounts Autonomous Bodies (ABs) coming under various Ministries/Departments under sections 14, 19(2) and 20(1) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The total grants released to these ABs during 2017-18 aggregated to ₹ 27106.64 crore including previous year's unspent grants. The details are given in **Appendix-I**.

### 1.8 Utilisation Certificates

As per the General Financial Rules, certificates of utilisation in respect of grants released to statutory bodies/organisations are required to be furnished within 12 months from the closure of the financial year by the bodies/organisations concerned. There were a total of 89104 utilisation certificates involving an amount of ₹ 27175.75 crore in respect of grants released up to March 2017 by 16 Ministries/Departments that were outstanding after 12 months of the financial year in which the grants were released are detailed in **Appendix-II**.

The period of pendency of Utilisation Certificates are depicted in **Table No. 5**:

**Table No. 5: Period of Pendency of UCs**

| Period          | No. of UCs   | (₹ in crore)    |
|-----------------|--------------|-----------------|
|                 |              | Amount          |
| upto March 2011 | 30083        | 5106.36         |
| 2011-16         | 43919        | 13239.18        |
| 2016-17         | 15102        | 8830.21         |
| <b>Total</b>    | <b>89104</b> | <b>27175.75</b> |

The pendency of utilisation certificates for such a long duration defeats the very purpose of certificate. The procedure prescribed in Rule 238 GFRs that the further grants should not be released by the Sanctioning authority before receipt of Utilisation Certificate for earlier grants needs to be strictly enforced.

The position of outstanding utilisation certificates with significant money value relating to **11** Ministries/Departments as of March 2018 is given in **Table No. 5A**:

**Table No. 5A: Utilisation Certificates Outstanding as on 31 March 2018**

(₹ in crore)

| Sl. No.      | Ministry/Department                                       | For the period ending March 2017 |                 |
|--------------|---|----------------------------------|-----------------|
|              |   | Number                           | Amount          |
| 1.           | Department of Science and Technology                      | 39409                            | 7981.45         |
| 2.           | Department of Bio-Technology                              | 26136                            | 6815.41         |
| 3.           | New and Renewable Energy                                  | 1198                             | 2739.00         |
| 4.           | Agriculture & Farmers' Welfare                            | 923                              | 1758.54         |
| 5.           | Culture   | 5070                             | 843.68          |
| 6.           | Food Processing Industries.                               | 2116                             | 618.70          |
| 7.           | Woman & Child Development                                 | 4941                             | 578.80          |
| 8.           | Water Resources, River Development and Ganga Rejuvenation | 352                              | 531.32          |
| 9.           | Environment, Forest and Climate Change                    | 4200                             | 529.08          |
| 10.          | Home Affairs  | 165                              | 340.77          |
| 11.          | Drinking Water & Sanitation                               | 34                               | 315.88          |
| <b>Total</b> |   | <b>84544</b>                     | <b>23052.63</b> |

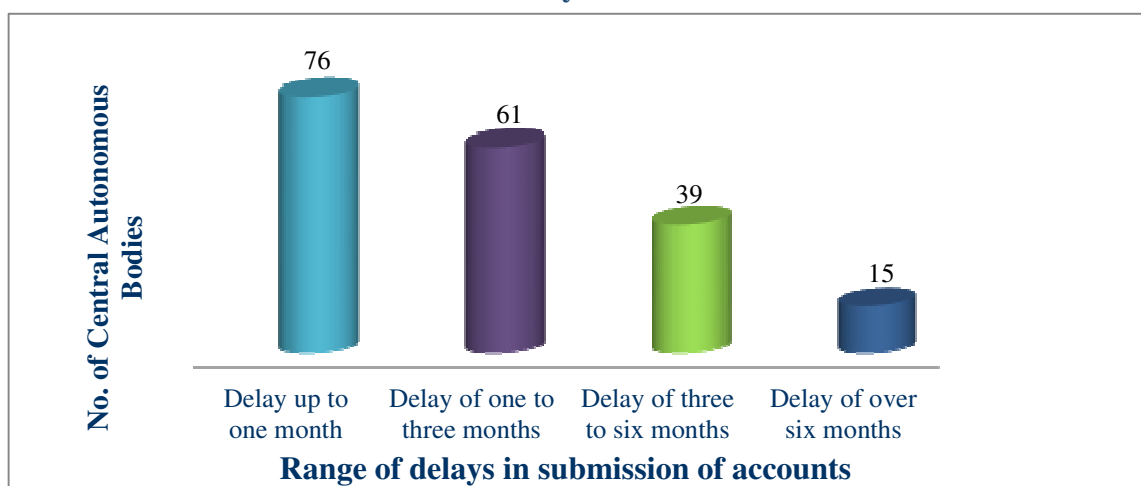
### **1.9 Delays in submission of accounts to audit and presentation of audited accounts of Central Autonomous Bodies before both Houses of Parliament by Central Autonomous Bodies**

The Committee on Papers Laid on the Table of the House had recommended in its First Report (5<sup>th</sup> Lok Sabha) 1975-76 that every Autonomous Body should complete its accounts within a period of three months after the close of the accounting year and make them available for audit. This is also stipulated in Rule 237 of the General Financial Rules 2005. The audit reports and the audited accounts should be laid before the Parliament within nine months of the close of the accounting year.

#### **a) Delays in submission of accounts to audit**

Audit of accounts of 464 CABs was to be conducted by the C&AG for the year 2016-17. Out of these, the accounts of 191 CABs were furnished after the due date as indicated in the **Chart No. 1** given:

Chart No. 1: Delay in submission of accounts



The details of CABs whose accounts were delayed beyond three months as of December 2017 are given in **Appendix-III**.

#### b) Delay in presentation of audited accounts to Parliament

The status of laying of the audited accounts before the Parliament as on 31 December 2019 is given in **Table No. 6**:

**Table No. 6: Status of laying of the audited accounts in the Parliament**

| Year of account | Total number of bodies for which audited accounts were issued but not presented to Parliament | Total number of audited accounts presented after due date |
|-----------------|---|---|
| 2012-13         | 02  | -   |
| 2013-14         | 02  | -   |
| 2014-15         | 04  | -   |
| 2015-16         | 07  | -   |
| 2016-17         | 21  | 40  |

The particulars of CABs whose audited accounts had not been laid or laid after due dates before Parliament are given in **Appendix-IV** and **Appendix-V**.

#### 1.10 Results of certification of audit

Separate Audit Reports for each of the CABs bodies audited under Sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, are appended to the certified final accounts that are to be tabled by respective Ministries in Parliament.

Some of the important deficiencies noticed in the annual accounts of the Central Autonomous Bodies for the year 2017-18 (details in **Appendix-VI**) are as below:

- (a) Internal audit of **143** CABs was not conducted (**Appendix-VII**);

- (b) Physical verification of the fixed assets of **123** CABs was not conducted (**Appendix-VIII**);
- (c) Physical verification of the inventories of **119** CABs was not conducted (**Appendix-IX**);
- (d) **51** CABs were accounting for grants on realisation/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance (**Appendix-X**);
- (e) **158** CABs had not accounted for gratuity and other retirement benefits on actuarial valuation basis (**Appendix-XI**);
- (f) No depreciation on fixed assets had been provided by **11** CABs (**Appendix-XII**); and
- (g) **26** CABs revised their accounts as a result of audit (**Appendix-XIII**). The impact of the revision was a net decrease in assets/liabilities by ₹ 18.59 crore and net decrease in surplus by ₹ 10.97 crore and net increase in deficit by ₹ 919.98 crore.

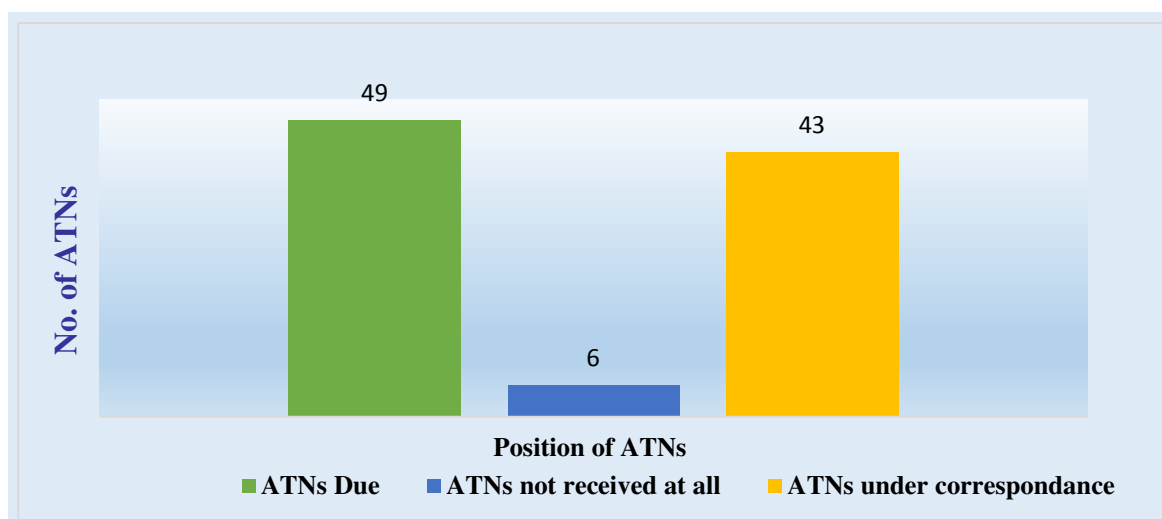
### **1.11 Status of pending ATNs**

In its 105<sup>th</sup> Report (10<sup>th</sup> Lok Sabha – 1995-96) presented to the Parliament on 17 August 1995, the Public Accounts Committee had recommended that Action Taken Notes (ATNs) on all paragraphs of the Reports of the C&AG should be furnished to the Committee through the Ministry of Finance (Department of Expenditure) within a period of four months from the date of laying of the Audit Reports on the Table of the House starting from 31 March 1996 onwards. Subsequently, a Monitoring Cell was created under the Department of Expenditure which is entrusted with the task of coordination and collection of the ATNs from all Ministries/Departments concerned duly vetted by Audit and sending them to the Public Accounts Committee within the stipulated period of four months from the date of presentation of the Audit Report to the Parliament.

A review of the position of receipt of ATNs on paragraphs included in Audit Reports Union Government (Civil) up to the period ended March 2017, as of December 2019, disclosed the position, in **Chart No. 02**.



Chart No. 2: Summarised position of ATNs



Out of 49 paragraphs on which ATNs were required to be sent, ATNs in respect of six paragraphs were not received at all while the remaining 43 were pending at various stages. Year wise details are indicated in **Appendix-XIV**.

In respect of Union Territories, Audit observed that four ATNs pertaining to the Audit Report of the C&AG for the period upto December 2019 were pending as given in **Appendix-XV**.

### 1.12 Saving of over ₹ 500 crore in six Major Schemes

The Public Accounts Committee (PAC) in Para 14 of the 17th Report relating to Union Government Appropriation Accounts (Civil) 1996-97 has observed that “large scale unspent provisions under Grants/Appropriations by the civil Ministries/Departments have become an almost recurring feature and the position is still to improve and had concluded that the concerned Ministries/Departments have not made any serious attempts to apply effective corrective measures in accordance with the Committee’s recommendations”. Therefore, in compliance with the recommendation made by the PAC in this regard, the Ministry of Finance requested all the Financial Advisers to carry out a thorough study of the cases/schemes where large scale unspent provisions have occurred and take the following appropriate action so as to avoid recurrence of large-scale unspent provisions in their respective Demands for Grants.

Savings of ₹ 500 crore and above constituting more than 15 *per cent* of the budget provisions occurred in the following Six major schemes implemented by various Ministries/Departments during 2017-18 as detailed in **Table No. 7**. Large savings is indicative of poor budgeting or shortfall in performance or both, in respect of the concerned scheme being implemented by the Ministry/Department. Such savings not only indicated poor budgeting, it also implies unnecessary provisioning of resources through taxes etc., and depriving resources to other deserving sectors of the economy.

**Table No. 7: Savings of ₹ 500 crore and above constituting more than 15 per cent of the budget provisions**

(₹ in crore)

| Sl. No. | Ministry  | Scheme  | Budget Estimates | Actual Expenditure | (-) Savings | Savings in percentage |
|---------|---|---|------------------|--------------------|-------------|-----------------------|
| 1.      | Water Resources, River Development and Ganga Rejuvenation | National Ganga Plan and Ghat Works              | 2,300.00         | 700                | -1,600.00   | 69.57                 |
| 2.      | New and Renewable Energy                                  | Solar Power-Grid Interactive Renewable Power    | 2,661.00         | 1,001.34           | -1,659.66   | 62.37                 |
| 3.      | Health and Family Welfare                                 | Rashtriya Swasthya Bima Yojna                   | 1,000.00         | 455.98             | -544.02     | 54.40                 |
| 4.      | Skill Development and Entrepreneurship                    | Pradhan Mantri Kaushal Vikas Yojana             | 2,924.26         | 2,149.95           | -774.31     | 26.48                 |
| 5.      | Health and Family Welfare                                 | Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) | 3,975.00         | 3,162.27           | -812.73     | 20.45                 |
| 6.      | Agriculture   | Pradhan Mantri Krishi Sinchai Yojna (PMSKY)     | 3,400.00         | 2,819.24           | -580.76     | 17.08                 |

### 1.13 Response of the Ministries/Departments to audit paragraphs

On the recommendation of the Public Accounts Committee (PAC), the Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks of receipt of the paragraphs. Accordingly, the draft paragraphs are forwarded to Secretaries of the Ministries/Departments concerned drawing their attention to the audit findings and requesting them to send their response within six weeks.

Concerned Ministries/Departments did not send replies to 06 out of 41 paragraphs (up to December 2019) featured in Chapter-II to XV. The response of the concerned Ministries/Departments received in respect of 35 paragraphs have been suitably incorporated in the Report.

An amount aggregating ₹ 145.21 crore has been recovered during the compliance audit process as per details given in **Table No. 8**.

Table No. 8: Details of recovery

(₹ in crore)

| Sl. No. | Ministry/Department                                  | Audit observations  | Amount recovered |
|---------|--|---|------------------|
| 1.      | Department of Animal Husbandry, Dairying & Fisheries | The Department of Animal Husbandry, Dairying & Fisheries paid excess fund channelising charges aggregating ₹ 2.79 crore to NABARD between the years 2014-15 and 2016-17 against which ₹ 2.76 crore has been recovered.  | 2.76             |
| 2.      | External Affairs                                     | As a result of Audit pointing out failure of the Missions/Posts abroad to observe the prescribed rules and procedures, which led to overpayment of pay and allowances, other miscellaneous payments, penalties not imposed on account of contractual deviations with vendors etc., 43 Missions/Posts abroad have recovered ₹ 1.70 crore in 92 cases during the period between April 2015 and May 2019.  | 1.70             |
| 3.      | External Affairs                                     | Ministry of External Affairs failed to avail rebate of 10 per cent on the services charges paid to the New Delhi Municipal Council, despite paying these charges before the due date fixed for availing such rebate. This resulted in avoidable payment of ₹ 69.41 lakh on service charges bills raised by NDMC during the period 2012-13 to 2017-18. On this being pointed out by Audit, MEA took up the matter with NDMC. Consequently, rebate of ₹ 62.06 lakh has been adjusted in the subsequent bill. Rebate of ₹ 7.35 lakh is yet to be adjusted. | 0.62             |
| 4.      | Health & Family Welfare                              | Safdarjung Hospital failed to exercise due diligence and made irregular payment of service tax aggregating to ₹ 6.28 crore to HSCC (India) Ltd., on construction activities in the Safdarjung Redevelopment Project which were exempted from service tax. After the issue was pointed out, SJH took up the matter with HSCC, which claimed and received refund of ₹ 6.28 crore from Central Goods and Service Tax Department. It was subsequently adjusted in the Statement of Expenditure relating to the Project in July 2019.                        | 6.28             |
| 5.      | Home Affairs   | Ministry of Home Affairs made irregular reimbursement of subsidy claims aggregating ₹ 4.42 crore to the   | 1.65             |

|    |  |   |               |
|----|--|---|---------------|
|    |  | State Governments of Jammu & Kashmir and Himachal Pradesh for seats remaining vacant during flights under Subsidised Helicopter Services. When pointed out, MHA adjusted ₹ 59.81 lakh and ₹ 1.05 crore from the reimbursement claim bills of Governments of HP and J&K respectively, stating that the remaining excess subsidy would be adjusted in future claims of the States.  |               |
| 6. | Home Affairs   | Under the 'Helicopter Subsidy Scheme' in North-Eastern States, the Goods and Services Tax aggregating ₹ 41.34 lakh was irregularly reimbursed by the Ministry of Home Affairs in contravention of the agreement entered between Government of Nagaland and third party agency, M/s Global Vectra Helicorp Limited. Further, Ministry reimbursed subsidy claims aggregating ₹ 53.12 lakh for helicopter services used by VIPs to the Government of Meghalaya in violation of scheme guidelines. On Audit pointing out, Ministry has adjusted these payments in subsequent reimbursements.          | 0.94          |
| 7. | Home Affairs   | North-Eastern Police Academy, Shillong, Ministry of Home Affairs entered into an agreement with WAPCOS for construction of four works relating to 'Strengthening of infrastructure (Phase-II) of North-Eastern Police Academy (NEPA), Shillong' at a cost of ₹ 36.64 crore and released Mobilisation Advance aggregating to ₹ 3.36 crore bearing interest at the rate of 10 per cent. It had, however, failed to recover interest aggregating to ₹ 69.30 lakh as per approved terms for release of Mobilisation Advance from WAPCOS. After being pointed out by Audit, it recovered ₹ 69.30 lakh. | 0.69          |
| 8. | Consumer Affairs, Food and Public Distribution, HRD, Health and Family Welfare & Statistics and Programme Implementation | Amount recovered in case of PSUs/ Statutory Corporation/ CABs.<br><b>Appendix-XVI</b>   | 130.57        |
|    |  | <b>TOTAL</b>  | <b>145.21</b> |