

**Report of the
Comptroller and Auditor General of India
for the years ended March 2020 & March 2021**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Union Government (Civil)
Central Autonomous Bodies
No. 26 of 2022**

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Comptroller and Auditor General
of India**

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Report was presented in the Parliament on:

Lok Sabha -

Rajya Sabha -

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PREFACE

This Report for the year ended 31 March 2021 has been prepared for submission to the President under Article 151 of the Constitution. The results of test audit of the financial transactions of the Central Autonomous Bodies (CABs) under the various provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are set out in this Report. This Report includes General information, audit findings of financial certification of the accounts of the CABs and 11 paragraphs.

The audited organisations are Central Autonomous Bodies of varying character and discipline. These organisations which are engaged in diverse activities, ranging from formulating frameworks for policies, conducting research, and preserving the cultural heritage, etc., are intended to perform certain specified services of public utility or to execute certain programmes and policies of the Government, essentially out of financial assistance from the Government. Such bodies and authorities include cultural and educational institutions, medical institutions etc.

The cases mentioned in this Report came to notice in the course of test audit during the year 2019-2020 and 2020-2021.

OVERVIEW

Annual Accounts of Autonomous Bodies

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Audit of other organisations (Corporations or Societies) is entrusted to the Comptroller and Auditor General of India in public interest under section 20(1) of the Act *ibid*. This Report contains audit observations (Compliance as well as Financial) noticed during the audit of the accounts of CABs under various General, Social, Scientific and Environment Sector Ministries for the financial years 2019-20 and 2020-21.

Government of India released ₹ 83,392.08 crore towards grants/loans to Central Autonomous Bodies under General, Social, Scientific & Environmental Ministries/ Departments during 2020-21. An amount of ₹ 8,688.11 crore was unutilised grant as on 31 March 2021.

Audit of accounts of 470 CABs was to be conducted by the C&AG under Section 19(2) and 20(1) of the CAG's (DPC) Act 1971 during 2020-21. Annual accounts of 347 Central Autonomous Bodies for the year 2020-21 were furnished after the due date of 30 June 2021. The 49 CABs have yet to submit their accounts after a lapse of 9 months from the due date i.e., 31 March 2022. The accounts of 20 Central Autonomous Bodies for the year 2018-19 and 42 for the year 2019-20 were not presented to the Parliament as on 31 March 2022.

(Paragraphs 1.2, 1.5, 1.7 and 1.8, Pages No. 1, 4, 7 & 8)

Some of the important issues relating to internal control and common deficiencies noticed during audit of annual accounts of 392 CABs for the years 2019-20 and 2020-21 are as given below:

- (i) Internal audit of 189 CABs for the year 2019-20 and 198 CABs for the year 2020-21 was not conducted.
- (ii) Physical verification of the fixed assets of 148 CABs for the year 2019-20 and 129 CABs for the year 2020-21 was not conducted.
- (iii) Physical verification of the inventories of 137 CABs for the year 2019-20 and 127 CABs for the year 2020-21 was not conducted.

- (iv) 96 CABs for the year 2019-20 and 90 CABs for the year 2020-21 were accounting for grants on realisation/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance as well as Ministry of Education.
- (v) 167 CABs for the year 2019-20 and 141 CABs for the year 2020-21 had not accounted for gratuity and other retirement benefits based on actuarial valuation.
- (vi) 25 CABs for the year 2019-20 and 15 CABs for the year 2020-21 revised their accounts as a result of audit. The impact of the revisions was a net decrease in Surplus by ₹ 11.75 crore and net increase in Deficit by ₹ 1.13 crore during 2020-21

(Paragraphs 2.1 and 2.2, Page No. 11)

Ministry of Agriculture and Farmers' Welfare

Central Institute of Fisheries Education, Mumbai

Under-utilisation of vessel despite incurring expenditure of ₹ 10.18 crore

Despite incurring an expenditure of ₹ 10.18 crore on repair and maintenance of vessel, the Central Institute of Fisheries Education, Mumbai deprived students of research and training activities in high sea conditions, as part of their course, and the vessel also remained unutilised to a significant extent in the last seven years.

(Paragraph 3.1.1, Page No. 33)

Ministry of Education (Department of Higher Education)

Indian Institutes of Technology Bhilai, Guwahati, Indore and Kharagpur

Non-deduction of tax amounting to ₹ 16.32 crore on perquisite of ₹ 55.46 crore

Four Indian Institutes of Technology under the Ministry of Education, failed to include the perquisite value of rent-free accommodation as income chargeable under the head "Salaries". This resulted in non-deduction of TDS, estimated at ₹ 16.32 crore.

(Paragraph 3.2.1, Page No. 34)

Central Sanskrit University, Delhi

Infructuous expenditure of ₹ 5.17 crore and idle funds of ₹ 21.65 crore for 14 years

Central Sanskrit University (CSU) decided to construct an Institute-cum-Hostel Block at its Mumbai Campus and released funds aggregating ₹ 26.81 crore to CPWD, Mumbai during the period 2009-10 to 2020-21. However, the Institute-cum-Hostel Block was not constructed due to frequent changes in the scope of the work by CSU. CPWD could spend only ₹ 5.17 crore which became infructuous as the money was spent only on preliminary works. Balance funds of ₹ 21.65 crore remained blocked with CPWD.

(Paragraph 3.2.2, Page No. 37)

National Institute of Technology, Silchar

Avoidable expenditure of ₹ 1.14 crore due to non-availing of maximum available subsidy

Failure of the National Institute of Technology (NIT) Silchar, to avail the maximum available subsidy for installation of its second Solar Photovoltaic Power Plant, resulted in avoidable expenditure of ₹ 1.14 crore.

(Paragraph 3.2.3, Page No. 39)

Banaras Hindu University, Varanasi

Due to non-compliance of MoF guidelines for investment of GPF/CPF contribution, BHU incurred a loss of ₹ 5.55 crore

Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines issued in March 2015 whereby pattern of investment is to be followed by Non-Government Provident Funds, Superannuation Funds and Gratuity Funds.

(Paragraph 3.2.4, Page No. 41)

Indian Institutes of Management

Unauthorised payment of Faculty Development Allowance to Teaching staff - ₹ 5.49 crore

Indian Institutes of Management paid financial incentives in excess of the Cumulative Professional Development Allowance to faculty, without obtaining approval from the Ministry of Education for the period from 2014-15 to 2019-20 resulting in unauthorised expenditure of ₹ 5.49 crore.

(Paragraph 3.2.5, Page No. 43)

National Council of Educational Research and Training, Delhi

Avoidable payment of transportation charges - ₹ 1.40 crore

Publication Division of National Council for Educational Research and Training paid ₹ 2.35 crore for the transportation of printing papers from its godowns to printers' premises during April 2018 to December 2021. Out of the payment made, the expenditure of ₹ 1.40 crore was avoidable, as the contract with the paper mills/suppliers provided free of cost transportation of the same to the printers premises.

(Paragraph 3.2.6, Page No. 45)

Pondicherry University, Puducherry

Lack of planning led to non-construction of Multipurpose Gymnasium and cost escalation in construction of Indoor Sports Training Facility

Non-construction of Gymnasium, delayed construction of Indoor Sports Training Facility with cost escalation of ₹ 76.34 lakh, locking up of fund of ₹ 76.54 lakh with CPWD and non-receipt of sanctioned grants of ₹ 82.50 lakh from UGC.

(Paragraph 3.2.7, Page No. 48)

Aligarh Muslim University, Aligarh

Short realisation of lease rent-₹ 79.31 lakh

Aligarh Muslim University failed to adopt the uniform rates of rent to banks operating in their premises, resulting in short realisation of rent from banks amounting to ₹ 79.31 lakh during the period from 2014-15 to 2019-20.

(Paragraph 3.2.8, Page No. 50)

Ministry of Health and Family Welfare

Indian Council of Medical Research

National Institute of Cholera and Enteric Diseases, Kolkata

Irregular grant of promotions with retrospective effect

Irregular grant of promotions with retrospective effect to scientists under the Flexible Complementing Scheme led to irregular payment amounting to ₹ 2.07 crore.

(Paragraph 3.3.1, Page No. 53)

Ministry of Youth Affairs and Sports and Ministry of Education

National Institute of Technical Teachers' Training and Research Bhopal, Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior & Lakshmi Bai National Institute of Physical Education, Gwalior

Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines

Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines issued in March 2015 whereby pattern of investment is to be followed by Non-Government Provident Funds, Superannuation Funds and Gratuity Funds from 1 April 2015.

(Paragraph 3.4.1, Page No. 54)

CHAPTER-I

GENERAL INFORMATION

1.1 About this Report

This Report contains audit observations (Compliance as well as Financial) noticed during the audit of the accounts of Central Autonomous Bodies under various General and Social Sector Ministries for the financial years 2019-20 and 2020-21.

This Report has been organised in three Chapters as under:

- **Chapter-I** contains General information relating to CABs including the total number of CABs audited under Section 19(2) and 20(1) of CAG's DPC Act 1971 by all Ministries of Government of India, delay in submission of accounts by CABs to CAG, delay in presentation of audited accounts to the Parliament, and Grants released by various General, Social, Scientific and Environment Sector Ministries along with grant unutilised by the CABs.
- **Chapter-II** contains significant observations arising out of Financial Audit of CABs of various General, Social, Scientific and Environment Sector Ministries.
- **Chapter-III** contains significant observations arising out of Compliance Audit of CABs under various General and Social Sector Ministries.

1.2 Activities and Audit of Central Autonomous Bodies

Central Autonomous Bodies (CABs) are established by or under law made by the Parliament and includes institutions/organisations set up as autonomous organisations under specific statutes or as a society registered under the Societies Registration Act, 1860 or Indian Trust Act, 1882 or other statutes, etc. The Central Autonomous Bodies are engaged in diverse activities such as education, health, sports, culture, shipping, research, social justice, labour, etc. Some of the important CABs under the audit jurisdiction of C&AG are enumerated in **Table 1**.

Table 1: Activities of some important Central Autonomous Bodies

Sl. No.	Name of CABs	Objectives/Functions
1.	Indian Institutes of Technology, National Institutes of Technology, Indian Institutes of Information technology	To impart world class education in engineering and technology, to conduct research in the relevant fields, and to further advance learning and dissemination of knowledge.

Sl. No.	Name of CABs	Objectives/Functions
2.	Indian Institutes of Management	Dissemination of management knowledge of global standards and to develop leaders of enterprises who add value to society and nation building.
3.	Central Universities	Teaching and research in the field of science, commerce, and humanities.
4.	Port Trusts	Port Trusts are responsible for managing shipping and trade through commercial seaports under civilian and maritime law.
5.	All India Institutes of Medical Sciences and other hospital and medical institutions	AllIMS were established as institutions of national importance with the objective to develop patterns of teaching in Undergraduate and Post-graduate Medical Education in India as well as provide hospital services.
6.	Employees Provident Fund Organisation, Employees' State Insurance Corporation	Social security organisations for regulation and management of labour benefits.
7.	Special Economic Zones	Generation of economic activity, promotion of exports of goods and services and investments.

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India (CAG) are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Audit of other organisations (Corporations or Societies) is entrusted to the CAG in public interest under section 20(1) of the Act *ibid*. The nature of audit conducted under these provisions is certification of annual accounts as well as value for money audit. Besides, Central Autonomous Bodies which are substantially financed by grants/loans from the Union Government are audited by the CAG under the provisions of Section 14(1) and 14(2) of the Act *ibid*. Separate Audit Reports (SARs) are prepared on the accounts of Central Autonomous Bodies (CABs) coming under various Ministries/Departments under Sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

1.3 Governance in Central Autonomous Bodies

The apex administrative body of CABs is called Governing Council or Governing Body or Board of Governors. These bodies are constituted by the Government in which Secretary/Financial Advisors and other Government functionaries are nominated. CABs have specialised committees such as the purchase committee, works committee, finance

committee for due diligence in the respective fields and for effective functioning of the CAB. Each CAB has its own organisational set up which differs from sector to sector. In the education sector, the administration, finance and accounts wings are headed by the Registrar and the Vice Chancellor is the overall administrative head.

1.4 Central Autonomous Bodies under various Ministries

There are **470 CABs under various Ministries/Departments of Government of India (Appendix-I) out of which 392 CABs function under the General, Social, Scientific and Environment Sector Ministries.** The Ministry-wise CABs are shown in **Table 2** wherein CABs from Sl. No. 1 to 24 (shaded green) fall under the General, Social, Scientific and Environment Sector Ministries

Table 2: Number of CABs, Ministry-wise

Sl. No.	Ministry	No. of CABs
1.	Agriculture	11
2.	AYUSH	19
3.	Chemicals and Fertilisers	7
4.	Consumer Affairs	1
5.	Culture	39
6.	Education	199
7.	Environment, Forest and Climate Change	8
8.	External Affairs	5
9.	Fisheries, Animal Husbandry and Dairying	3
10.	Food Processing	1
11.	Health	37
12.	Home Affairs	6
13.	Information and Broadcasting	2
14.	Jal Shakti	7
15.	Labour	4
16.	Law and Justice	5
17.	Minority Affairs	3
18.	Rural Development	2
19.	Science and Technology	5
20.	Skill Development	2
21.	Social Justice	12
22.	Tribal Affairs	1
23.	Women and Child Development	5
24.	Youth Affairs and Sports	8

Sl. No.	Ministry	No. of CABs
25.	Civil Aviation	2
26.	Coal	1
27.	Commerce and Industry	23
28.	Communications	1
29.	Corporate Affairs	4
30.	Defence	5
31.	Department of Financial Services	3
32.	Electronics and Information Technology	1
33.	Housing and Urban Affairs	5
34.	Micro, Small and Medium Enterprises	2
35.	Petroleum and Natural Gas	3
36.	Power	4
37.	Railways	2
38.	Ports, Shipping and Waterways	17
39.	Road Transport and Highways	1
40.	Textiles	4
Total		470

1.5 Submission of accounts by Central Autonomous Bodies

The Committee of Papers Laid on the Table of the House had recommended in its First Report (5th 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.

As per Rule 237 of GFR, 2017, the dates prescribed for submission of the annual accounts for Audit leading to the issue of Audit Certificate by the CAG and for submission of annual report and audited accounts to the nodal Ministry for timely submission to the Parliament are listed below:

Task	Timelines
(i) Approved and authenticated annual accounts to be made available by the Autonomous Body to the concerned Audit Office and commencement of audit of annual accounts	30 th June
(ii) Issue of the final SAR in English version with audit certificate to Autonomous Body/Government concerned	31 st October
(iii) Submission of the Annual Report and Audited Accounts to the Nodal Ministry for it to be laid on the Table of the Parliament	31 st December

a) The delay in submission of accounts for the financial year 2020-21 by **CABs under all Ministries** is shown in **Table 3**. The delay in submission of accounts by **CABs under General, Social, Scientific and Environment Sector Ministries** is also shown in **Table 3**, from Sl. No. 1 to Sl. No. 24 (shaded green).

Table 3: Delay in submission of accounts for the financial year 2020-21 by CABs of different Ministries

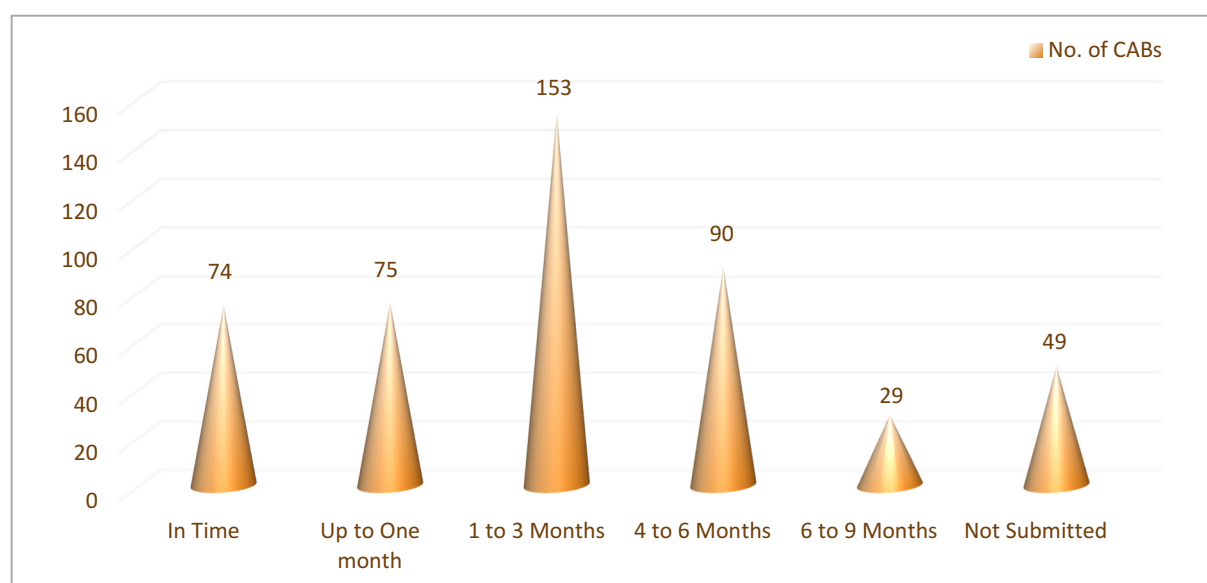
Sl. No.	Ministry	No. of CABs	Delay in submission of A/cs (i.e. after stipulated time (30.6.2021))	A/cs for the FY 2020-21 not yet received (As on 31.3.2022)
1.	Agriculture	11	5	2
2.	AYUSH	19	18	0
3.	Chemicals and Fertilisers	7	6	0
4.	Consumer Affairs	1	1	0
5.	Culture	39	32	5
6.	Education	199	155	15
7.	Environment, Forest and Climate Change	8	4	4
8.	External Affairs	5	5	0
9.	Fisheries, Animal Husbandry and Dairying	3	3	0
10.	Food Processing	1	0	0
11.	Health	37	25	4
12.	Home Affairs	6	2	4
13.	Information and Broadcasting	2	1	0
14.	Jal Shakti	7	4	2
15.	Labour	4	3	0
16.	Law and Justice	5	3	1
17.	Minority Affairs	3	1	0
18.	Rural Development	2	1	0
19.	Science and Technology	5	4	0
20.	Skill Development	2	1	1
21.	Social Justice	12	10	1
22.	Tribal Affairs	1	0	0
23.	Women and Child Development	5	2	1
24.	Youth Affairs and Sports	8	7	1
25.	Civil Aviation	2	2	0
26.	Coal	1	0	1
27.	Commerce and Industry	23	18	3
28.	Communications	1	1	0
29.	Corporate Affairs	4	2	2
30.	Defence	5	1	0

Sl. No.	Ministry	No. of CABs	Delay in submission of A/cs (i.e. after stipulated time (30.6.2021))	A/cs for the FY 2020-21 not yet received (As on 31.3.2022)
31.	Department of Financial Services	3	3	0
32.	Electronics and Information Technology	1	1	0
33.	Housing and Urban Affairs	5	5	0
34.	Micro, Small and Medium Enterprises	2	2	0
35.	Petroleum and Natural Gas	3	3	0
36.	Power	4	3	0
37.	Railways	2	2	0
38.	Ports, Shipping and Waterways	17	8	0
39.	Road Transport and Highways	1	0	1
40.	Textiles	4	3	1
	Grand Total	470	347	49

From the above table it is observed that for the accounting year 2020-21, 74 *per cent* of CABs under all Ministries of the Central government submitted their accounts after due date of 30th June 2021 and the accounts of 10 *per cent* of CABs are still in arrears, after a lapse of 9 months as on 31st March 2022.

b) Audit of accounts of 470 CABs was to be conducted by C&AG for the year 2020-21. Out of these, the accounts of 347 CABs were furnished after the due date of 30th June 2021 and before 31.3.2022 as indicated in the **Chart 1**.

Chart 1: Delay in submission of accounts



The details of CABs whose accounts were delayed beyond three months and those in respect of which accounts were not received as on 31st March 2022 are given in **Appendix-II**.

c) It is further observed that for the years 2019-20 and 2020-21, 27 CABs had persistently submitted their accounts after a delay of more than nine months as depicted in **Appendix-III**.

1.6 Arrears in submission of accounts

49 CABs have not submitted their accounts ranging between one and eight years as detailed in **Appendix-IV**.

Due to non-submission of accounts for audit, it would not be possible to provide reasonable assurance as to whether:

- grants were utilised in accordance with the prescribed rules for the intended purpose;
- receipts were correctly assessed, received and accounted for;
- a proper system was in place for investment of surplus funds and unspent balances;
- creation of liabilities was legitimate and provisions were made for all known liabilities and losses;
- assets and other resources were in existence;
- accounting records were accurate and complete; and
- any frauds and malfeasance have happened.

This would also indicate lack of financial reporting system and lack of effective control over these autonomous bodies.

Thus, non-submission of accounts by autonomous bodies not only contravened the directions of the Committee on Papers Laid on the Table but was also fraught with the possibility of mismanagement and fraud.

1.7 Delay in presentation of audited accounts to the Parliament

The Annual Report and Audited Accounts of the CAB are to be laid on the table of the Parliament by 31st December. The status of laying of the audited accounts of CABs under General, Social, Scientific and Environment Sector Ministries before the Parliament as on 31 March 2022 is given in **Table 4**.

Table 4: Status of laying of the audited accounts in the Parliament

Year of account	Total number of CABs for which audited accounts were issued but not presented to Parliament	Total number of audited accounts presented after due date
2012-13	1	-
2013-14	2	-
2014-15	2	-
2015-16	3	-
2018-19	20	70
2019-20	42	44
Total	70	114

The details of CABs whose audited accounts for the periods 2018-19 and 2019-20 had not been laid or laid after due dates before the Parliament are given in **Appendix-V** and **Appendix-VI** respectively.

1.8 Grants to Central Autonomous Bodies and its utilisation

Rule 230 (5) of GFR, 2017 states that Central Autonomous Bodies which receive Grants should account for capital and revenue expenditure separately. The Government of India, Ministry of Finance has formulated standard formats for presentation of final accounts, for all Central Autonomous Bodies. All Grant sanctioning authorities should enforce the condition of maintaining and presenting their annual accounts in the standard formats on all Central Autonomous Organisations.

Rule 230 (7) of GFR for Unspent Balances states that when recurring Grants-in-aid are sanctioned to the same Institution or Organisation for the same purpose, the unspent balance of the previous Grant should be taken into account while sanctioning the subsequent Grants. The principles of 'just in time release', should be applied for releases in respect of all payments to the extent possible.

As per 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.

During the financial year 2020-21, the grants released by various General, Social, Scientific and Environment Sector Ministries along with unutilised grant is given in **Table 5**.

Table 5: Grants released by various General, Social, Scientific and Environment Sector Ministries along with unutilised grant

(₹ in crore)

Sl. No.	Ministry	Grants released by Ministry/UGC	Unutilised grant as per UC ¹ submitted to Ministry
1	Agriculture	8302.41	235.08
2	AYUSH	1227.48	50.83
3	Chemicals and Fertilisers	288.97	158.13
4	Consumer Affairs	1.00	2.23
5	Culture	498.48	82.08
6	Education	46525.01	5546.81
7	Environment, Forest and Climate Change	47.39	0.73
8	External Affairs	535.95	154.95
9	Fisheries, Animal Husbandry and Dairying	10.70	0.78
10	Food Processing	9.25	1.00
11	Health	12839.53	1288.37
12	Home Affairs	247.36	39.65
13	Information and Broadcasting	3465.30	4.31
14	Jal Shakti	1498.02	164.55
15	Labour	96.77	0
16	Law and Justice	110.00	1.43
17	Minority Affairs	3.00	7.47
17	Rural Development	80.43	0
18	Science and Technology	5295.87	547.68
19	Skill Development	2.00	0
20	Social Justice	282.74	15.38
21	Tribal Affairs	1199.98	279.90
22	Women and Child Development	49.93	3.09
23	Youth Affairs and Sports	774.51	103.66
	Grand Total	83392.08	8688.11*

* Does not include figures in respect of 51 CABs for which information is awaited and UCs are not submitted.

¹ Unutilised grants figures have been taken from Utilisation Certificates (UCs) furnished by respective DG/PD Central/PAG/AG offices. The Unutilised grant figure in SARs differ from the figures in UCs as all CABs use different methods to calculate the unutilised grant. To avoid contradictions and for keeping uniformity across all CABs, as UC figures are authentic and recognised by the Ministries and thus have been considered in the Report.

The total grants released to CABs under General, Social, Scientific and Environment Sector Ministries during 2020-21 aggregated ₹ 83,392.08 crore of which 55.79 *per cent*, 15.40 *per cent* and 9.96 *per cent* pertains to the Ministry of Education, Ministry of Health, and Ministry of Agriculture respectively.

There is an unspent grant amounting to ₹ 8,688.11 crore as on 31st March 2021 of CABs under various General, Social, Scientific and Environment Sector Ministries, of which 63.84 *per cent* and 14.83 *per cent* pertains to Ministry of Education and Ministry of Health respectively.

1.9 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 08 out of 11 paragraphs (up to June 2022) featured in Chapter-III. The response of the concerned Ministries/Departments received in respect of paragraphs have been suitably incorporated in the Report.

Medical Council of India (MCI) registered itself with the GST department on December 2017, but it did not collect GST from service receivers i.e., concerned colleges/institutes and Medical Practitioners up to March 2018 and paid GST aggregating ₹ 1.49 crore for the said services for the year 2017-18 from its own resources.

At the instance of audit, MCI recovered GST aggregating to ₹ 1.57 crore out of the demand of ₹ 1.60 crore from the service receivers.

CHAPTER-II

DEFICIENCIES IN MAINTENANCE OF ACCOUNTS

CAG conducts audit of Central Autonomous Bodies (CABs) under sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The results of audit are communicated through the Separate Audit Report (SARs). The SARs are issued to the respective Ministries and are appended to the certified final accounts that are to be tabled by respective Ministries in the Parliament.

2.1 Deficiencies in Internal Controls in Central Autonomous Bodies

Internal controls are the mechanisms, rules, and procedures implemented by the organisation to ensure the integrity of financial and accounting information, promote accountability and prevent fraud. Besides complying with laws and regulations, internal controls can help improve operational efficiency by improving the accuracy and timeliness of financial reporting.

Some of the important internal control deficiencies noticed during financial audit of 392 Central Autonomous Bodies² for the years 2019-20 and 2020-21 are as given below:

- (i) Internal audit of **189** CABs for the year 2019-20 and **198** CABs for the year 2020-21 was not conducted. **(Appendix-VII)**.
- (ii) Physical verification of the fixed assets of **148** CABs for the year 2019-20 and **129** CABs for the year 2020-21 was not conducted. **(Appendix-VIII)**.
- (iii) Physical verification of the inventories of **137** CABs for the year 2019-20 and **127** CABs for the year 2020-21 was not conducted **(Appendix-IX)**.

2.2 Common deficiencies noticed in the accounts of CABs

Some of the common deficiencies noticed in the annual accounts of the CABs for the years 2019-20 and 2020-21 are as given below:

- (i) **96** CABs for the year 2019-20 and **90** CABs for the year 2020-21 were accounting for grants on realisation/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance as well as Ministry of Education. **(Appendix-X)**.
- (ii) **167** CABs for the year 2019-20 and **141** CABs for the year 2020-21 had not accounted for gratuity and other retirement benefits based on actuarial valuation inconsistent

² Under the General, Social, Scientific and Environmental Ministries/Departments

with common format of accounts described by Ministry of Finance as well as Ministry of Education. **(Appendix-XI)**.

- (iii) **25** CABs for the year 2019-20 and **15** CABs for the year 2020-21 revised their accounts as a result of audit **(Appendix-XII)**. The impact of the revisions was a net decrease in **Surplus** by ₹ 11.75 crore and net increase in **Deficit** by ₹ 1.13 crore during 2020-21.

2.3 Significant observations on the accounts of individual Central Autonomous Bodies

All Central Autonomous Bodies except CABs under the administrative control of Ministry of Education (erstwhile Ministry of Human Resource Development, MHRD) are required to prepare their annual accounts in the standard format of accounts prescribed by Ministry of Finance (MoF). Ministry of Education (MoE) has prescribed a separate format of accounts for all CABs under their administrative control. Both these formats follow the accrual system of accounting. Some of the significant observations on deviations from the prescribed format and commercial principles of accounting are given below:

2.3.1 Corpus/Capital Fund

1. Indian Institute of Technology, Madras-Ministry of Education

Capital Fund (Schedule 1): ₹ 78.53 crore

As per Ministry of Education Format of Accounts, the grant utilised for revenue expenditure should be shown as Income in the Income and Expenditure Account. As per Schedule 10 of the accounts, an amount of ₹ 592.89 crore was shown as grant utilised for revenue expenditure. The same amount should have been accounted *as Income from Grants* in the Income and Expenditure Account. However, ₹ 625.12 crore has been accounted as *Income*. This had resulted in overstatement of *Income* and understatement of *Current Liabilities and Provisions* by ₹ 32.23 crore. Consequently, *Capital Fund* was overstated by the same amount.

2. Banaras Hindu University, Varanasi-Ministry of Education

Corpus/Capital Fund: ₹ 3369.74 crore

- (i) The University has shown accumulated depreciation of ₹ 835.87 crore as Depreciation Reserve Fund under *Corpus/Capital Fund* and assets have been depicted at historical value in Balance Sheet. However, the creation of depreciation reserve fund is in contravention of the Format of Accounts prescribed by MoE. This resulted in overstatement of *Corpus/Capital Fund* and *Fixed Assets* by ₹ 835.87 crore. The University also needs to reconcile the Depreciation fund prior to 01.04.2013.

- (ii) An amount of ₹ 67.03 crore related to designated/earmarked fund were reflected under *Corpus/Capital Fund* instead of *Designated/Earmarked/Endowment Fund*. This resulted overstatement of *Corpus/Capital Fund* and understatement of *Designated/Earmarked/Endowment Fund* by ₹ 67.03 crore.

3. National Institute of Pharmaceutical Education and Research, Raebareli-Ministry of Chemicals and Fertilisers

Corpus/Capital Fund (Schedule 1): ₹ 40.56 Crore

The above includes grant of ₹ 14.00 crore received towards creation of capital assets. Out of this, ₹ 5.72 crore had actually been utilised in creation of capital assets. The balance amount of ₹ 8.28 crore should have been included in *Current Liabilities and Provisions*. This has resulted in overstatement of *Capital/Corpus fund* by ₹ 8.28 crore and understatement of *Current Liabilities and Provisions* by the same amount.

4. North Central Zone Cultural Center, Allahabad-Ministry of Culture

Corpus /Capital Fund: ₹ 33.34 crore

The Centre deducted excess of expenditure over income, amounting to ₹ 1.19 crore from *Reserve and Surplus* (Schedule 2) instead of *Corpus/Capital Fund* (Schedule 1) which is against the Uniform Format of Accounts for Central Autonomous Bodies. This resulted in overstatement of *Corpus/Capital Fund* by ₹ 1.19 crore and understatement of *Reserve and Surplus* by the same amount.

5. Lakshmibai National Institute of Physical Education, Gwalior-Ministry of Sports and Youth Affairs, New Delhi

Corpus/Capital Fund (Schedule1): ₹ 124.94 crore

This included ₹ 10.00 crore being balance of capital grant-in-aid (for construction of 400 bed capacity hostel) and ₹ 0.68 crore being other non-recurring grant for capital purpose which remained unutilised at the end of the year. This resulted in overstatement of *Corpus/Capital Fund* and understatement of *Current Liabilities and Provisions* by ₹ 10.68 crore.

6. Science and Engineering Research Board, New Delhi-Department of Scientific and Industrial Research

Corpus/Capital Fund: ₹ 37.48 crore

The Institute kept the unutilised grant under *Corpus/Capital Fund* (Schedule 1) as *Corpus Balance*. Since the amount pertains to the unspent government grants only, the same was required to be depicted as unspent grant under *Current liabilities* (schedule 7). Thus, the

Current Liability on account of unutilised grants was understated by ₹ 28.10 crore while overstating the *Corpus Fund* by the same amount.

7. Indian Centre for Migration, New Delhi-Ministry of External Affairs

Corpus Fund: ₹ 5.56 crore

The above included ₹ 3.74 crore of unutilised grant received from the Ministry of External Affairs which should have been shown under *Current Liabilities and Provisions*. This has resulted in overstatement of *Corpus Fund* and understatement of *Current Liabilities* by ₹ 3.74 crore each.

2.3.2 Current Liabilities and Provisions

8. National Institute of Technology, Calicut-Ministry of Education

Current Liabilities and Provisions: ₹ 158.83 crore

An amount of ₹ 7.83 crore was transferred from the Central Seat Allocation Board to the Institute's account in March 2021, being the fee paid by the undergraduate students admitted through JEE-Main during the academic year 2020-21. Out of this, ₹ 4.19 crore belonged to the Institute and the remaining ₹ 3.64 crore was refundable to the students, being the excess amount paid by them during admission. The Institute had not created any provision for refund of ₹ 3.64 crore, resulting in understatement of *Current Liabilities and Provision* (Schedule 3) and overstatement of *Academic Receipts* (Schedule 9). Consequently, the *Surplus* was also overstated by ₹ 3.64 crore.

9. Central University of Kerala, Kasaragod-Ministry of Education

(i) Current Liabilities and Provisions: ₹ 96.92 crore

Central University of Kerala (CUK) availed HEFA loan for the construction of various buildings. Every year CUK had to make repayment of ₹ 12.98 crore towards the principal component which includes Govt. of India share of 90 *per cent* (₹ 11.68 crore) and CUK share of 10 *per cent* (₹ 1.30 crore). As on 31-03-2021, CUK had availed loan amount of ₹ 21.51 crore from HEFA and repaid ₹ 12.98 crore against the principal amount.

However, the entire HEFA loan of ₹ 21.51 crore was depicted as a *Liability--Current Liabilities and Provisions* and the same amount was also depicted as an *Advance in Schedule 8--Loans and Advances--CPWD (HEFA) Advance*. Since the University had already repaid the loan amount of ₹ 12.98 crore, this resulted in overstatement of *Current Liabilities-HEFA Loan* for ₹ 12.98 crore and understatement of *Corpus/Capital Fund* (Schedule I) to the same extent.

CUK had released ₹ 21.51 crore to CPWD from HEFA loan, of which ₹ 15.57 crore was spent for construction of buildings. However, this amount was not transferred to *Capital Works-in-Progress*. This has resulted in overstatement of *Loans and Advances* (Schedule 8) for ₹ 15.57 crore and understatement of *Fixed Assets–Capital Works-in-Progress* Schedule 4 to the same extent.

(ii) CUK had transferred ₹ 6.49 crore on 10-3-21 to Escrow Account No. 3 for the principal repayment of HEFA loan for the year 2021-22. This included the government share of the grant of ₹ 5.84 crore and CUK share of ₹ 64.88 lakh. A flexi Deposit Account was created from Escrow Account No. 3 on same date with a balance of ₹ 6.49 crore. However, the amount of ₹ 6.49 crore reserved for repayment of HEFA loan and its investment as Flexi Account were not included in the Annual Accounts. This has resulted in understatement of *Current Liabilities and Provisions* Schedule 3 by ₹ 6.49 crore with corresponding understatement of *Current Assets* Schedule 7 (under the item Flexi Deposits) to the same extent.

10. National Institute of Technology, Mizoram-Ministry of Education

Current Liabilities and Provisions (Schedule 3): ₹ 51.92 crore

The unutilised grants include fees/academic receipts amounting to ₹ 1.99 crore. The same should have been taken as income under *Income and Expenditure Account*. This has resulted in overstatement of *Current Liabilities* and understatement of *Capital Fund* by ₹ 1.99 crore.

11. Indira Gandhi National Tribal University, Amarkantak-Ministry of Education

Current Liabilities and Provisions (Schedule 3): ₹ 3.88 crore

University has incurred excess expenditure of ₹ 51.17 crore out of the recurring grant (OH-31-₹ 44.37 crore) and capital grant (OH-35-₹ 6.80 crore) and depicted this as receivable from the Government. As per MoE format, excess expenditure over and above the grant should not be depicted as receivable from the Government. Instead, excess expenditure should be met from internal receipts. This resulted in understatement of *Current Liabilities and Provisions* by ₹ 51.17 crore and overstatement of *Corpus/Capital Fund* by the same amount.

12. Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalpur-Ministry of Education

Current Liabilities and Provisions (Schedule 3): ₹ 73.00 crore

This does not include ₹ 6.54 crore being advance given to CPWD on capital account but remained unadjusted at the end of the year. Unadjusted advances meet out of grants-in-aid

are to be treated as unspent balance of grants in aid and should not be classified as *Corpus/Capital Fund*. This resulted in understatement of *Current Liabilities and Provision* and overstatement of *Capital Fund* by ₹ 6.54 crore.

13. National Institute of Technology, Silchar-Ministry of Education

Current Liabilities and Provisions (Schedule 3): ₹ 43.83 crore

The above head was understated by an amount of ₹ 11.86 crore (Non-Recurring: ₹ 3.39 crore and Recurring: ₹ 8.47 crore) due to exhibition of a negative balance under the head *Unutilised Grants*. The said amount of ₹ 11.86 crore, however, represents the expenditure incurred in excess, over and above the sanctioned grants, which was met from the Institute's internal resources. In terms of the guidelines prescribed by the MoE, the excess expenditure incurred towards both recurring as well as non-recurring purposes, is not recoverable from the Ministry and should, therefore, not have been depicted as a negative balance under *Unutilised Grants*. This resulted in overstatement of the *Capital Fund* (Schedule 1) by the same amount.

14. National Institute of Technology, Warangal-Ministry of Education

Current Liabilities and Provisions: ₹ 88.86 crore

An amount of ₹ 2.57 crore pertaining to the Institute *Overhead charges* and ₹ 6.78 lakh pertaining to *SPARC-Overhead and Contingency* was not recognised as income and instead shown under *Current Liabilities*. This resulted in overstatement of *Current Liabilities and Provisions* to the extent of ₹ 2.64 crore and understatement of *Income* to the same extent.

15. All India Institute of Ayurveda, New Delhi-Ministry of AYUSH

Current Liabilities and Provisions (Schedule 7): ₹ 49.96 crore

This included ₹ 5.39 crore of security forfeiture and rejection fee which is the income of the Institute. This has resulted in overstatement of *Current Liabilities* and understatement of *Income* by ₹ 5.39 crore.

16. National Institute of Pharmaceutical Education and Research, Mohali-Ministry of Chemicals and Fertilisers

Current Liabilities: ₹ 13.33 crore

Despite being pointed out in the previous year's Report, the interest earned on project funds was booked as income, instead of liability. This has resulted in understatement of *Current Liabilities and Provisions* and overstatement of *Corpus/Capital Fund* by ₹ 1.05 crore.

17. National Cooperative Development Corporation (NCDC), New Delhi-Ministry of Cooperation

Current Liabilities: ₹ 517.58 crore

Liabilities did not include an amount of ₹ 3.33 crore which was payable to NCDC Employees' Provident Fund. This resulted in understatement of *Current Liabilities* and overstatement of *NCDC Fund* by ₹ 3.33 crore.

18. Salar Jung Museum, Hyderabad-Ministry of Culture

Current Liabilities and Provisions: ₹ 73.07 lakh

This did not include net credit balance of GST of ₹ 3.13 crore available to the end of March 2021. This resulted in understatement of *Current Liabilities and Provisions* and *Current Assets, Loans and Advances* an extent of ₹ 3.13 crore.

19. Indian Council of Medical Research, New Delhi-Ministry of Health and Family Welfare

Current Liabilities (Schedule 4): ₹ 115.49 crore

As on 31 March 2021, Institute had unspent Grant-in-Aid (GIA) amounting to ₹ 246.40 crore (COVID General-₹ 223.45 crore, Capital Assets-₹ 13.24 crore and interest earned on GIA-₹ 9.71 crore). However, in the Annual Accounts, the Institute showed only ₹ 100.51 crore under the head *Unutilised grant refundable* to the Ministry of Health and Family Welfare instead of ₹ 246.40 crore. This led to the understatement of *Current Liabilities* and overstatement of *Capital Fund* by ₹ 145.89 crore.

20. All India Institute of Medical Sciences, Raipur-Ministry of Health and Family Welfare

Current Liabilities and Provisions (Schedule 7): ₹ 46.94 crore

This did not include ₹ 187.77 crore being unspent balance of grants-in-aid (excluding interest of grant). This resulted in understatement of *Current Liabilities* by ₹ 187.77 crore and overstatement of *Corpus Fund/Capital Fund* by the same amount. This was also pointed out in previous years' Reports.

21. All India Institute of Medical Sciences, Kalyani-Ministry of Health and Family Welfare

Current Liabilities and Provisions: ₹ 3.64 crore

The above head was understated by ₹ 15.47 crore, due to non-recognition of: (i) the Interest earned on deposits of ₹ 5.22 crore, held by the construction agency as well as (ii) Mobilisation Advances of ₹ 10.25 crore, given to the sub-contractor, by the construction

agency. This has also resulted in understatement of the *Current Assets, Loans and Advances* by ₹ 15.47 crore.

22. National Institute of Rural Development and Panchayati Raj, Hyderabad-Ministry of Rural Development

Current Liabilities and Provisions: ₹ 35.90 crore

This included closing balance amount of ₹ 13.73 crore towards monitoring fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects and to be spent on specific activities/purposes related to the monitoring of the sanctioned specific projects. This was incorrectly classified under *Current Liabilities* instead of as *Earmarked Funds* as mandated by the Uniform Format of Accounts. This resulted in overstatement of *Current Liabilities* and understatement of *Earmarked Funds* by ₹ 13.73 crore.

23. National Commission for Protection of Child Rights (NCPCR), New Delhi-Ministry of Women and Child Development

Current Liabilities and Provision: ₹ 1.14 crore

NCPCR had not created Liability for balance of unspent Grants-in-Aid amounting to ₹ 1.14 crore in its accounts. This resulted in understatement of *Liabilities* by ₹ 1.14 crore and overstatement of *Corpus/Capital Fund* by the same amount.

24. Council of Scientific and Industrial Research, New Delhi-Department of Scientific and Industrial Research

(i) Current Liabilities: ₹ 70.35 crore

14 sampled laboratories/Institutes of CSIR had made advance payments amounting to ₹ 43.54 crore out of externally funded projects and booked it as final expenditure. Further, these institutes did not account for interest amounting to ₹ 26.81 crore accrued on Term Deposits (including deposits in margin Money for opening of Letter of Credit) made out of funds of externally funded projects in their books of accounts. Thus, these institutes understated their *Current Liabilities* towards deposit for externally funded projects as well as *Current Assets (Advances)* each by ₹ 70.35 crore. Similar observations were also reported in previous year's Report, but no remedial action has been taken.

(ii) Liabilities against Government grants (Schedule 5): ₹ 99.84 crore

As per terms and conditions attached to release of the grants, the unspent grant alongwith interest if any earned thereon, was required to be refunded to the funding agency. However, 14 selected Laboratories/Institutes booked interest earned on the grant-in-aid as their income. Consequently, overstated their *Income* and understated *Current Liabilities* by ₹ 33.76 crore

25. Prasara Bharati (Broadcasting Corporation of India), New Delhi-Ministry of Information and Broadcasting

Current Liabilities and Provisions: ₹ 408.67 crore

Remittances of ₹ 408.67 crore 'to/from Hqr/DDOs in transit/reconciliation' depicted in Schedule 7-Current Liabilities and Provisions pertain to payments made between headquarters and field offices of Prasara Bharati. Being intra-office transactions, effect of these transactions should be nil after reconciliation. However, no reconciliation was done. Similar observation was also raised in earlier years' Reports, i.e. 2016-17 to 2019-20.

2.3.3 Fixed Assets

26. Indian Institute of Technology, Palakkad-Ministry of Education

Fixed Assets: ₹ 321.81 crore

The fixed assets including buildings, plant and machinery, roads and bridges and electrical installations etc., valuing ₹ 92.18 crore were completed and put to use but have not been capitalised. This had resulted in understatement of *Fixed Assets* by ₹ 89.06 crore, *Depreciation* by ₹ 3.12 crore and overstatement of *Capital Works-in-Progress* by ₹ 92.18 crore.

27. Central University of Tamil Nadu, Tiruvarur-Ministry of Education

Fixed Assets-Tangible Assets: ₹ 209.90 crore

Non-capitalisation of buildings amounting to ₹ 99.80 crore, after being put to use, had resulted in overstatement of *Capital Works-in-Progress* and understatement of *Buildings* under *Tangible Assets* to the same extent.

28. Indian Institute of Management, Shillong-Ministry of Education

Fixed Assets-Building: ₹ 7.52 crore

Non-capitalisation of construction works already completed amounting to ₹ 178.31 crore resulted in understatement of *Fixed Assets* (Building) and overstatement of *Capital Works-in-Progress* by ₹ 178.31 crore. Depreciation on these assets was also not provided resulting in overstatement of *Excess of Income over Expenditure* by ₹ 8.27 crore.

29. National Institute of Technology (NIT), Arunachal Pradesh-Ministry of Education

Capital Works-in-Progress: ₹ 414.38 crore

The above includes 18 civil works, viz., retaining wall, approach road, etc., which were completed during current year at a cost of ₹ 33.70 crore. However, it was not capitalised but

instead disclosed as work-in-progress. As a result, *Works-in-Progress* was overstated and *Fixed Assets* were understated.

30. Dr. B.R. Ambedkar National Institute of Technology, Jalandhar-Ministry of Education

Intangible Assets: ₹ 1.31 crore

Above does not include e-journals amounting to ₹ 1.29 crore purchased during the period 2020-21 but paid during 2021-22. This resulted in understatement of *Intangible Assets* by ₹ 77.30 lakh, *Depreciation* by ₹ 51.53 lakh and *Current Liabilities and Provisions* by ₹ 1.29 crore.

31. Indian Institute of Technology, Ropar-Ministry of Education

Scientific and Laboratory Equipment: ₹ 86.86 crore

Above included four laboratory equipment worth ₹ 8.26 crore which were received during the Financial Year 2020-21 but could not be installed upto 31.03.2021. As the installation of the equipment was pending, these should have been classified under *Capital Works-in-Progress* as per the MoE Format of Accounts. This resulted in understatement of *Capital Works-in-Progress* by ₹ 8.26 crore, overstatement of *Scientific and Laboratory Equipment* by ₹ 8.00 crore (after depreciation of ₹ 0.26 crore) and overstatement of *Depreciation* by ₹ 0.26 crore.

32. National Institute of Technology, Trichy-Ministry of Education

Fixed Assets: ₹ 358.21 crore

Construction of PG lecture hall complex, Boys hostel, PG students hostel, KV School building and faculty block costing around ₹ 56.64 crore was completed and put into use in 2018-19 itself. However, the same has not been capitalised and kept in *Works-in-Progress* even though the same was pointed out in the previous SAR. This had resulted in understatement of *Fixed Assets* by ₹ 53.24 crore, *Depreciation* by ₹ 3.40 crore and *Overstatement of WIP* to an extent of ₹ 56.64 crore.

33. Indian Council of Agricultural Research, New Delhi-Ministry of Agriculture and Farmers' Welfare

Fixed Assets: ₹ 3900.01 crore

The buildings with estimated cost of ₹ 12.92 crore constructed by CPWD (Deposit ₹ 12.92 crore) was handed over/taken over and already put to use by Central Institute for Women in Agriculture, Bhubaneswar. However, these buildings have not been capitalised till 2020-21.

This has resulted in understatement of Fixed Assets by ₹ 12.92 crore and overstatement of Current Assets, Loans and Advances to the same extent.

34. Rani Lakshmi Bai Central Agricultural University, Jhansi-Ministry of Agriculture and Farmers' Welfare

Tangible Assets (Schedule 5)-Buildings: ₹ 75.85 crore

The total construction handed over to the University was ₹ 208.52 crore, whereas the University capitalised only ₹ 77.40 crore under *Building* head during 2020-21 from total *Works-in-Progress* of ₹ 214.06 crore. This resulted in understatement of *Buildings* by ₹ 131.12 crore and overstatement of *Works-in-Progress* by the same amount. The University also needs to recalculate the depreciation and incorporate it.

35. All India Institute of Ayurveda, New Delhi-Ministry of AYUSH

Fixed Assets (Schedule 8): ₹ 305.62 crore

The above includes an amount of ₹ 113.03 crore as addition during the year under the head *Capital Works-in-Progress—All India Project*. However, as per the utilisation certificate provided by the National Building Construction Corporation, the above included the secured advance of ₹ 29.72 crore. Hence, the actual addition to *Capital Works-in-Progress* should have been ₹ 83.31 crore. This has resulted in overstatement of *Fixed Assets* and understatement of *Current Assets, Loans and Advances* by ₹ 29.72 crore.

36. National Institute of Homoeopathy, Kolkata-Ministry of AYUSH

Fixed Assets (Schedule 8): ₹ 193.05 crore

The above head was understated by ₹ 7.26 crore, due to non-capitalisation of the works of 'AMC both Civil and Electrical Works, Installation of Bronze Statue, Renovation of Classroom, Renovation of Anatomy Building, etc.,' executed by M/s NPCCL, even though the works had been completed and put to use during the financial year 2009-10. Consequently, the *Corpus/Capital Fund* (Schedule 1) was understated by the same amount.

37. Northeast Zone Cultural Center, Nagaland-Ministry of Culture

Fixed Assets (Schedule 5) Capital Works-in-Progress: ₹ 7.98 crore

The above includes ₹ 1.74 crore being completed works of earlier year at NEZCC, Dimapur and NEZCC, Shilpgram but not capitalised. Non capitalisation had resulted in overstatement of *Capital Works-in-Progress* by ₹ 1.74 crore with corresponding understatement of *Fixed Assets* by the same amount. *Depreciation* had also been understated to the extent applicable.

38. All India Institute of Medical Sciences, Bathinda-Ministry of Health and Family Welfare

Fixed Assets (Schedule 8): ₹ 540.46 crore

The above did not include buildings valuing ₹ 135.39 crore which were handed over to the Institute in December 2019. This resulted in understatement of *Buildings* by ₹ 115.90 crore and *Depreciation* by ₹ 19.49 crore and overstatement of Capital Works-in-Progress by ₹ 135.39 crore.

2.3.4 Current Assets, Loans and Advances

39. National Institute of Technology, Durgapur-Ministry of Education

Current Assets (Schedule 7): ₹ 225.08 crore

The above head was understated by an amount of ₹ 10.02 crore, due to non-exhibiting the closing balances of two separate savings bank accounts for (i) the Sponsored Research Consultancy Cell (SRCC) and (ii) Continuing Education Programme (CEP), as on 31 March 2021. This has also resulted in understatement of *Current Liabilities and Provisions* by the same amount.

40. National Institute of Technology, Calicut-Ministry of Education

Current Assets: ₹ 340.34 crore

The Current Account as per Schedule 7 of Balance Sheet showed a balance of ₹ 4.64 crore. But three Current Accounts having a total balance of ₹ 18.66 crore were not included in the annual accounts. Thus, the *Current Account balance* shown in the accounts did not exhibit a correct picture of the funds available with the institute.

41. Aligarh Muslim University, Aligarh-Ministry of Education

Current Assets: ₹ 145.84 crore

The above did not include ₹ 1.26 crore receivable as rent from the property of the Aligarh Muslim University. This resulted in understatement of *Current Assets* and understatement of *Income* by ₹ 1.26 crore. Consequently, the *Corpus/Capital Fund* was understated by the same amount.

42. Motilal Nehru National Institute of Technology, Allahabad-Ministry of Education

Loans Advances and Deposits: ₹ 86.44 crore

The above includes ₹ 76.22 core as *Advances to CPWD* for the construction of new Boys Hostel. However, as per Form 65 of CPWD as on 31.3.2021, the balance in Deposit work of

Construction of New Boys Hostel was ₹ 14.76 crore and an expenditure of ₹ 51.67 crore has been incurred on the new Boys Hostel. This has resulted in overstatement of *Loans, Advances and Deposits* by ₹ 51.67 crore and understatement of *Capital Works-in-Progress* to the same extent. Further, the difference in Deposits works of ₹ 9.79 crore between CPWD records and Institute records needs to be reconciled.

43. Indian Institute of Technology, Guwahati-Ministry of Education

Loans, Advances and Deposits (Schedule 8): ₹ 84.25 crore

Loans, Advances and Deposits (Schedule 8) were understated by ₹ 1.26 crore, due to Security Deposit for electricity connection being shown as ₹ two crore, instead of ₹ 3.26 crore. This also resulted in understatement of the *Corpus/Capital Fund* (Schedule 1) by ₹ 1.26 crore.

44. Indian Institute of Technology, Tirupati-Ministry of Education

Current Assets: ₹ 30.25 crore

The closing balance of Higher Education Finance Agency (HEFA) account amounting to ₹ 4.72 crore was not accounted in the annual accounts. This resulted in understatement of *Current Assets and Current Liabilities* by ₹ 4.72 crore.

45. Port Blair Municipal Council, Andaman and Nicobar Islands-Ministry of Home Affairs

Current Assets, Loans and Advances (Schedule F): ₹ 277.13 crore

The above head was understated by an amount of ₹ 2.36 crore, due to booking of negative balances, under two Savings Bank Accounts. This also resulted in understatement of the *Current Liabilities and Provisions* (Schedule G) by the same amount.

46. National Mission for Clean Ganga (NMCG)-Ministry of Jal Shakti

Current Assets, Loans, Advances: ₹ 3508.98 crore

The above did not include an amount of ₹ 3.48 crore being advance paid to Doordarshan in December 2020 for a project called 'Rag Rag Mein Ganga-II', a travelogue series on DD National. The said amount was booked as expenditure under *Communication and Public Outreach Expenses* instead of *Advances* under *Current Assets, Loans, Advances* (Schedule-11). This resulted in understatement of *Current Assets, Loans and Advances* and understatement of *Capital Fund* by ₹ 3.48 crore.

47. Wildlife Institute of India, (WII) Dehradun-Ministry of Environment, Forest and Climate Change

Current Assets (Schedule 11): ₹ 16.79 crore

This did not include an amount of ₹ 53.16 crore being closing balance of externally funded projects at WII. Hence, *current assets and earmarked funds* were understated by ₹ 53.16 crore. Similar observations were made in the previous years too but no remedial action was taken.

48. National Biodiversity Authority, Chennai-Ministry of Environment, Forest and Climate Change

Current Assets, Loans, Advances: ₹ 83.32 crore

Rule 20(9) of Biological Diversity Rules provided for earmarking of five *per cent* (₹ 5.36 crore) of the amount accumulated in the Fund towards administrative and service charges. Out of this, NBA transferred an amount of ₹ 1.88 crore. For the remaining amount of ₹ 3.48 crore, a provision was made in the fund account. This amount, however, was not depicted as receivable in the Authority Account under *Current Assets*. This resulted in understatement of *Current Assets* to the extent of ₹ 3.48 crore and understatement of *Income* under Authority Accounts by the same extent.

49. National Instructional Media Institute, Chennai-Ministry of Skill Development and Entrepreneurship

Current Assets, Loans and Advances: ₹ 141.06 crore

The Institute hired a space at Press Trust of India (PTI) Building, New Delhi which is partly utilised by the Institute and major portion of the space is occupied by the Ministry. Rent paid/payable by the Institute to PTI for the space occupied by other units of the Ministry amounted to ₹ 11.89 crore for the period upto 2020-21 which was reimbursable by the Ministry. However, only ₹ 8.52 crore was shown as receivable from the Ministry. This resulted in understatement of *Current Assets Loans and Advances* and *Corpus/Capital Fund* by ₹ 3.37 crore.

50. Haj Committee of India, Mumbai-Ministry of Minority Affairs

Current Assets, Loans and Advances: ₹ 3.43 crore

Although three lifts amounting to ₹ 1.92 crore were put to use during July 2020 to January 2021 but the same were not capitalised and depreciated. This resulted in

overstatement of *Loans (Other)* by ₹ 1.92 crore and understatement of *Fixed Assets* by ₹ 1.68 crore as well as *Depreciation* by ₹ 24.00 lakh.

2.3.5 Income and Expenditure

51. *Indian Institute of Technology, Madras-Ministry of Education*

Administrative and General Expenses (Schedule 17): ₹ 63.43 crore

All interest payments made during the stage of construction of a capital asset is to be treated as capital expenditure. However, ₹ 5.89 crore spent towards Higher Education Financing Agency (HEFA)³ Interest Payment has been accounted as revenue expenditure resulting in overstatement of *Administrative and General Expenses* and understatement of *Fixed Assets* by ₹ 5.89 crore each.

52. *Indian Institute of Technology (BHU), Varanasi-Ministry of Education*

Income and Expenditure Account

The payment of *Other Salary and Wages* amounting to ₹ 22.55 crore had been included in *Staff Payments and Benefits* (Establishment Expenses Schedule 15). These expenses pertain to *Labour Charges, Daily Wages and Contract Labour* and should have been included in *Administrative and General Expenses* (Schedule 17). Thus the *Staff Payments and Benefits* (Establishment Expenses) was overstated by ₹ 22.55 crore and *Administrative and General Expenses* were understated by the same amount

53. *Indian Institute of Technology Kanpur-Ministry of Education*

Expenditure: ₹ 583.41 crore

The Institute calculated depreciation amounting to ₹ 112.65 crore on fixed assets and charged it directly to the Corpus/Capital Fund instead of routing it through Income and Expenditure Account. This resulted in understatement of *Expenditure* by ₹ 112.65 crore and consequently overstatement of *Surplus* by same amount.

54. *Rajiv Gandhi University, Arunachal Pradesh-Ministry of Education*

Depreciation (Schedule 4): ₹ 6.85 crore

Audit observed that the University had wrongly calculated depreciation for the period 2020-21 and had charged ₹ 5.23 crore instead of ₹ 6.90 crore. This resulted in understatement of *Depreciation* by ₹ 1.67 crore and overstatement of *Surplus* as well as *Fixed Assets-Tangible Assets* by ₹ 1.67 crore.

³ Higher Education Financing Agency (HEFA) is a joint venture of Ministry of Education, Government of India and Canara Bank for financing creation of capital assets in premier educational institutions in India.

55. National Institute for the Visually Handicapped, Dehradun-Ministry of Social Justice and Empowerment

Expenditure on Grants, Subsidies etc.: Schedule 27

The Institute gave grants of ₹ 1.43 crore to other Institutes and included this in *Other Administrative Expenses* (Schedule 26) instead of *Expenditure on Grants, Subsidies etc.* (Schedule 27). This resulted in overstatement of *Other Administrative Expenses* by ₹ 1.43 crore and understatement of *Expenditure on Grants, Subsidies etc.*, by the same amount.

56. North Eastern Hill University, Shillong-Ministry of Education

Other Income-Rent and Charges for use of Buildings: ₹ 97.57 lakh

Rent receivable amounting to ₹ 1.48 crore was not accounted on accrual basis as per the Accounting Policy, resulting in understatement of *Other Income* as well as *Sundry Debtors* and overstatement of *Deficit* for the year by ₹ 1.48 crore.

57. Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain-Ministry of Education

Income: ₹ 51.51 crore

An amount of ₹ 45.99 crore of grant income was recognised in Income and Expenditure Statement. However, Schedule 10 for Grants/Subsidies showed ₹ 35.17 crore of grants utilised for revenue expenditure. This was in contravention of Format of Accounts prescribed by MoE which stipulates that only the amount of grant utilised for revenue expenditure will appear as income in Income and Expenditure Account. This has resulted in overstatement of *Income* as well *Surplus* by ₹ 10.82 crore.

58. Dr. B.R. Ambedkar National Institute of Technology, Jalandhar-Ministry of Education

Income from Grant

Above does not include unutilised balance in respect of recurring grant amounting to ₹ 5.85 crore. This has resulted in understatement of *Current Liabilities and Provisions* and overstatement of *Income* by ₹ 5.85 crore each. Consequently, the *Corpus/Capital Fund* has also been overstated by the same amount.

59. All India Institute of Ayurveda, New Delhi-Ministry of AYUSH**Grants/Subsidies: ₹ 341.56 crore**

As per Uniform Format of Accounts, Grant-in-Aid should be properly segregated and only grant for revenue purpose is recognised as Income in the Income and Expenditure Accounts. The grant for capital expenditure should be routed through the Balance Sheet. In the Income and Expenditure Accounts, (Grants/Subsidies Schedule-13), the grant received from Central Government was shown as ₹ 341.56 crore which included ₹ 273.50 crore received by the Institute for the creation of capital assets.

Hence, inclusion of grant amounting to ₹ 273.50 crore pertaining to Capital Assets, resulted in overstatement of *Income* as well as overstatement of *Excess of Income over Expenditure* by ₹ 273.50 crore.

60. National Cooperative Development Corporation (NCDC), New Delhi-Ministry of Cooperation

Income did not include grants amounting to ₹ 1.64 crore sanctioned by the Ministry of Agriculture and Farmers' Welfare, Department of Agriculture and Cooperation in the month of March 2021. This resulted in understatement of *Income* as well as *Current Assets, Loans and Advances* by ₹ 1.64 crore.

2.3.6 Designated/Earmarked/Endowment funds**61. Aligarh Muslim University, Aligarh-Ministry of Education****Designated/Earmarked/Endowment funds: ₹ 363.35 crore**

This includes ₹ 8.88 crore under *Misc. Scholarship Account* which should have been included in *Current liabilities and Provisions* (Schedule 3). This resulted in overstatement of *Designated/Earmarked/Endowment Funds* and understatement of *Current Liabilities and Provisions* by ₹ 8.88 crore.

2.3.7 Investments**62. Indian Institute of Technology, Roorkee-Ministry of Education****Investment Others (Schedule 6): ₹ 151.45 crore**

It includes term deposits with banks of ₹ 90.67 crore which should have been included into *Current Assets* (Schedule 7) as per the format of accounts prescribed by MoE. This resulted in overstatement of *Investment Others* and understatement of *Current Assets* by ₹ 90.67 crore.

2.3.8 General

63. Employees' Provident Fund Organisation (EPFO), Delhi (2019-20 FY)-Ministry of Labour and Employment

(i) Investments in Public Accounts (Schedule 20 and 22)

EPFO did not provide documents in support of amount invested during the year, cost of amortisation and closing balance of *Investment in Public Account*. The Department in its reply furnished the breakup of cost of amortisation but has not furnished any documents in support of amount invested in Public Account during the year amounting to ₹ 17281.37 crore and confirmation of closing balance of investments in Public Account amounting ₹ 155897.48 crore (FY).

In view of the above, audit was unable to verify the correctness of the amounts appearing under the head *Investment in Public Account* in Schedules 20 and 22 of annual accounts.

(ii) Reconciliation of differences in value of Investments

- (a) The Opening balances of schedules of Investments showed the following differences in Face value and Amortised value of Investments as detailed below:

(Amount in ₹)

Particulars	Opening balance	
	Face value	Amortised/cost value
Schedule 18: EPF		
Amount under reconciliation	0	-26,74,79,47,359.78
Schedule 20: EPS		
Amount under reconciliation	0	-11,34,92,08,55,135.91
Schedule 22: EDLI		
Amount under reconciliation	0	14,05,00,757.33
Schedule 26: EPF staff PF		
Amount under reconciliation	12,41,49,174.43	12,41,49,174.43
Schedule 27: EPF Staff Pension-cum-Gratuity		
Amount under reconciliation	21,23,74,100.39	21,23,74,100.39

During the year, EPFO conducted a reconciliation of the differences in Investments. The objective of reconciliation should have been to find out details of the differences appearing in above schedules. However, the reconciliation methodology did not attempt to find out details of these differences and reasons thereof. Instead some rectifications were carried out in the investment software and differences appearing in schedules were written off without finding out details and reasons thereof. EPFO

replied that *Amount under Reconciliation* shown in the previous years had arisen on account of erroneous data used during the previous years for the calculation of Amortisation. Erroneous data included data of securities which had already matured in the previous years, errors in date of maturity in respect of securities where call/put options were exercised etc., leading to erroneous calculation of cost of Amortisation during the previous years. The reply is not tenable as EPFO had not made any attempt to match the amount of errors noticed during reconciliation with the amounts of differences appearing in accounts. The difference amounts have been written off without any reconciliation.

In view of this, audit could not derive assurance about accuracy and transparency of amounts of differences written off during reconciliation.

- (b) Apart from the differences written off as detailed above, certain other amounts had also been written off under head *Cost of Amortisation /Amount of Reconciliation* in Schedules of Investments. Out of ₹ 3236.66 crore written off as cost of amortisation/amount of reconciliation in schedules of investments, the Department provided detailed calculations for the cost of amortisation only during the year, amounting to ₹ 93.00 crore. EPFO had not provided any details and reasons for ₹ 3143.66 crore under head *Difference to be adjusted after reconciliation*. These amounts did not appear in worksheets of reconciliation provided to audit. **Hence, audit could not verify the details and reasons for writing off ₹ 3143.66 crore in Investments.** EPFO replied that it has rectified the errors in the data in the investment Software and after reconciliation, to rectify the closing balances to the correct amortised value as on 31.03.2020, it had made adjustment in the 'cost of Amortisation' during the year 2019-20. The reply is not tenable as EPFO did not make any attempt to find details and reasons for differences in amortisation values. **EPFO also** did not provide any details and reasons for writing off ₹ 3143.66 crore under head *Difference to be adjusted after reconciliation*. These amounts did not appear in the worksheets of reconciliation provided to audit. **Hence, audit cannot verify the details and reasons for writing off ₹ 3143.66 crore in Investments.**

(i) Cost of Amortisation in Income and Expenditure Account

Differences of ₹ 768.19 crore were noticed in amounts of cost of amortisation during the year shown in *Schedules of Investments* and *Schedules of Income and Expenditure* account. EPFO admitted the error and stated that the necessary adjustments would be carried out in accounts of 2020-21. Hence, at present the *cost of amortisation* has been understated in *Income and Expenditure* account by ₹ 768.19 crore.

(ii) Annual Valuation of Employees' Pension Scheme

As per paragraph 32 of Employees' Pension Scheme (EPS), the Union Government is required to get annual valuation of Employees' Pension Fund conducted by a valuer appointed by it. Though the result and impact of annual valuation of 2015-16 and 2016-17 were disclosed in the Notes to the accounts, but the impact of ₹ 15531.91 crore of actuarial shortfalls have not been accounted for in the books of accounts. Hence, in absence of the requisite provision for liability of actuarial shortfall, the *Current Liabilities of Employees Pension Scheme* (Schedule 7) have been understated by ₹ 15531.91 crore. As per the Notes on Accounts IV, actuarial valuation for the year 2017-18 and 2018-19 has been completed and report is expected to be submitted shortly. In the absence of the non-accounting of the impact of valuation of 2015 and 2016 in the books of accounts and concurrent valuation of the EPS, audit is unable to verify the correctness of the liabilities of EPS. EPFO replied that the scheme does not provide for booking of notional gain or loss on the basis of actuarial valuation report and that the result and impact of Annual valuation of Employees' Pension Fund has been disclosed in the *Notes to Accounts* of Balance Sheet. The reply is not tenable as Principle of Conservatism provide that provision for all expected shortfall needs to be made. The objective of actuarial valuation is to scientifically measure any shortfall. Unless provision for the shortfall is made, the objective of actuarial valuation is not fulfilled.

64. Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha-Ministry of Education

General

Even though the University framed Employees' General Provident Fund Rules, 2007, the same were not notified by the appropriate Government authority. Despite being pointed out in earlier Reports, the Management has not taken corrective action.

65. University of Allahabad, Prayagraj-Ministry of Education

General

The University has not annexed separate accounts for GPF/CPF/NPS as prescribed in the format of MoE.

66. Board of Apprenticeship Training, Kanpur-Ministry of Education

General

As per the Significant Accounting Policy, the Board prepared its Annual Accounts on Cash Basis, which is in contravention of the format prescribed by MoE. A similar comment was issued in last year's Report also.

67. Bureau of Indian Standards (BIS), New Delhi-Ministry of Consumer Affairs, Food and Public Distribution

General

BIS had not amortised/depreciated the leasehold land since acquiring leasehold lands for ₹ 4.78 crore on 3 March 1998 at National Institute of Training for Standardisation (NTIS), Noida for a period of 90 years. Consequently, *Amortisation/Depreciation* to the tune of ₹ 1.22 crore for 23 years at NTIS, Noida was understated.

68. Warehousing Development and Regulatory Authority, New Delhi-Ministry of Consumer Affairs, Food and Public Distribution

General

Unspent grant amounting to ₹ 1.01 crore for the year ended 31st March 2021 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of ₹ 1.01 crore nor shown as refundable to the Ministry in Schedule 7 under *Current Liabilities*.

69. All India Institute of Medical Sciences (AIIMS), New Delhi-Ministry of Health and Family Welfare

General

During the year 2020-21, AIIMS started charging depreciation on fixed assets and charged depreciation amounting to ₹ 25.62 crore on the fixed assets procured during the year 2020-21. No depreciation was charged on the fixed assets acquired prior to the year 2020-21.

70. All India Institute of Medical Sciences, Gorakhpur-Ministry of Health and Family Welfare

General

The Institute did not disclose 45.345 hectare land received on lease from UP State Government in its Annual Accounts.

71. Betwa River Board, Jhansi-Ministry of Jal Shakti

General

As per the Board's Significant Accounting Policy No. 1, the financial statements were prepared on cash basis. However, the Uniform Format of Accounting of Central Autonomous Bodies (CABs) stipulates that the financial statements are to be prepared on accrual basis. Thus, the policy of the Board on Accounting was in contravention of Uniform Format of Accounts of CABs.

**72. Employees' State Insurance Corporation, Delhi-Ministry of Labour and Employment
General**

It was noticed that the capitalised value of "Construction of 100 Bedded ESIC Hospital at Udaipur, Rajasthan" was taken ₹ 56.31 crore instead of ₹ 77.25 crore which resulted in understatement of *Capitalised Value* by ₹ 20.94 crore and understatement of *Depreciation* thereon.

73. National Education Society for Tribal Students (NESTS), New Delhi-Ministry of Tribal Affairs

General

As per Rule 230(8) of GFRs, 2017, all interests or other earnings against grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalisation of the accounts. Such advances should not be allowed to be adjusted against future releases. NESTS had earned interest amounting to ₹ 4.31 crore during the year. No amount of interest generated on the grant-in-aid was remitted to the Ministry in contravention of the provision of the GFRs.

74. Prasar Bharati (Broadcasting Corporation of India), New Delhi-Ministry of Information and Broadcasting

Significant accounting policies-Schedule 26

Policy No. 3 inter-alia stated that 'Fixed assets are stated at transfer amount in respect of assets transferred to Prasar Bharati and the corresponding credit is to "Loan in Perpetuity. Transfer of Assets by the Central Government is subject to actual valuation and verifications"'.

Audit observed that the assets were transferred by Central Government in September 2002, actual valuation and verification has not been done so far even after a lapse of 19 years. Hence, in absence of proper valuation and verification fixed assets, Audit was unable to assess the value of these fixed assets depicted in the accounts. Moreover, the policy is deficient to the extent of not disclosing the method of valuation and verification used for fixed assets transferred to the Prasar Bharati and the amount of above fixed assets as on 31 March 2021.

CHAPTER-III

AUDIT FINDINGS ON CENTRAL AUTONOMOUS BODIES

3.1 Ministry of Agriculture and Farmers' Welfare

Central Institute of Fisheries Education, Mumbai

3.1.1 Under-utilisation of vessel despite incurring expenditure of ₹ 10.18 crore

Despite incurring an expenditure of ₹ 10.18 crore on repair and maintenance of a vessel, the Central Institute of Fisheries Education, Mumbai deprived students of research and training activities in high sea conditions, as part of their course, and the vessel also remained unutilised to a significant extent in the last seven years.

Central Institute of Fisheries Education (CIFE), Mumbai, a deemed University, provides postgraduate and doctoral level education in the field of fisheries and agriculture. The Institute procured a ship-MFV *Saraswati* (vessel) in 1982 valuing ₹ 3.60 crore for research and training of the students admitted in CIFE.

Audit examination (May 2017 and September 2019) disclosed that:

- The vessel was utilised only as floating laboratory for coastal sea exposure to students for purposes like learning about the functioning of different equipment like echo sounder, sonar, safety devices, navigational map, etc., in the vessel as part of their course.
- The vessel was not utilised for exposure to high sea conditions and fishing operations in deep water which was a part of the course requirements.
- The vessel had been lying under-utilised since 2014-15 due to shortage of staff with the average utilisation of the vessel in a year being five days during the seven years (2014-15 to 2020-21) as against the norms of 45 days. As against the 43 posts of staff sanctioned, only 21 staff including five permanent staff were deployed in the vessel since 2016.
- The vessel was built in 1980 and had an expected useful life of 30 years which was over in 2010. Despite the useful life being over, CIFE incurred an expenditure of ₹ 10.18 crore on dry docking, repairs, maintenance including salary and wages during 2014-15 to 2020-21.
- Although the vessel was lying under-utilised/un-utilised for a long period and intended objective of training students and research activities were not achieved, CIFE made no effort to ascertain whether it was financially viable to maintain a vessel which has crossed its useful life and which was also providing limited functionality.

After the matter was pointed out by Audit in May 2017, a Committee was constituted in September 2019 and reconstituted in February 2021 to examine the proposal for decommissioning the vessel. Based on the recommendation of the Committee, the Board of

Management of the Institute, while considering age, non-availability of spare parts, non-availability of permanent staff on board, least output of the vessel, recurring expenditure on maintenance, dry-docking, repairs, etc., recommended (June 2021) decommissioning of the vessel. However, the vessel was yet to be decommissioned (December 2021).

Thus, despite expenditure of ₹ 10.18 crore, the students of CIFE were deprived of research and training activities in high sea conditions and fishing operations in deep water. The vessel also remained under-utilised/un-utilised for long periods of time, although funds were expended on repairs and maintenance.

While accepting the facts, CIFE stated (September 2019) that the skipper of the ship had expired in 2011 and the Chief Engineer retired in 2014 and no recruitment to these posts had been done since then. Due to the stationary position of the ship, the students were exposed only to shallow water and missed the deep-water exposure and half of the semester experience. No new research activities could also be planned due to unpredictable layoff of the vessel due to shortage of manpower, maintenance and funds.

Although the ship had overlived its life (30 years), the management incurred ₹ 10.18 crore on its repair and could not use it. The fact remains that although the vessel was under-utilised/un-utilised and provided limited functionality for training, CIFE continued to incur recurring expenditure on its repair and maintenance, dry docking, etc. CIFE failed to exercise due diligence by not evaluating the cost of maintaining the vessel *vis-à-vis* the delivery of limited objectives by the vessel. This not only impacted the students' learning experience; it also resulted in unproductive expenditure.

The matter was referred to the Ministry (January 2021); however, no reply was received.

Recommendation

CIFE, after decommissioning of the present vessel, should carry out a cost benefit analysis of owning vessels vis-à-vis hiring vessels based on requirements, without compromising the students learning.

3.2 Ministry of Education

Department of Higher Education

Indian Institutes of Technology Bhilai, Guwahati, Indore and Kharagpur

3.2.1 Non-deduction of tax amounting to ₹ 16.32 crore on perquisite of ₹ 55.46 crore

Four Indian Institutes of Technology under the Ministry of Education, failed to include the perquisite value of rent-free accommodation as income chargeable under the head "Salaries". This resulted in non-deduction of TDS, estimated at ₹ 16.32 crore.

As per Section 17(2) of the Income Tax Act, 1961 and Rule 3 of the Income Tax Rules, 1962 framed thereunder, the value of residential accommodation, provided by the employer,

whether on rent free basis⁴ or on concessional rent basis⁵, is subject to income tax as a perquisite, the valuation of which is prescribed in Rule 3 (1) of the Income Tax Rules, 1962, as shown in **Table 6**.

Table 6: Valuation of residential accommodation under Income Tax Rules, 1962

Employer	Valuation
Central or any State Government	Licence fee, at prescribed rates determined by Central or any State Government
Other than Central Government or State Government	15 <i>per cent</i> , 10 <i>per cent</i> or 7.5 <i>per cent</i> of the Salary, depending upon the classification of the concerned cities, as per census 2001

The Ministry of Education⁶ also stated (November 2016) that “employees of autonomous organisations do not fall within the definition/ambit of ‘Government’ for the purpose of valuation of rent-free accommodation”, as mentioned in rule 3(1) above. The Ministry further clarified that the issue of rent-free accommodation to the employees of Indian Institutes of Technology (IITs), for the purpose of calculation of income tax at par with the Central government employees had not been agreed to.

Further, as per Section 192 of the Income Tax Act, 1961, “any person responsible for paying any income chargeable under the head “Salaries⁷” shall, at the time of payment, deduct income-tax on the amount, computed on the basis of the rates applicable for the relevant financial year in which the payment was made”.

Test-check of Pay Bills along with Form-16 pertaining to the employees of IIT Kharagpur, IIT Guwahati, IIT Indore and IIT Bhilai, showed that all these Institutes had deducted licence fees which are applicable to Central/State Government employees. However, they had not included the value of perquisite⁸ of rent-free accommodation, allotted to their employees, as income chargeable under the head “Salaries” as required for employees other than Central Government or State Government. This resulted in short computation of taxable

⁴ Under Section 17 (2) (i) of the Income Tax Act, 1961.

⁵ Under Section 17 (2) (ii) of the Income Tax Act, 1961.

⁶ Erstwhile Ministry of Human Resource Development vide letter No 3-19/2015-T.S-I dated 29.11.2016.

⁷ Vide explanation (vi) below Rule 3(10), ‘salary’ includes ‘pay’, ‘allowances’, ‘bonus’ or ‘commission’, payable monthly or otherwise, or any monetary payment, by whatever name called, from one or more employers, as the case may be, but does not include the employers’ contribution to provident fund and exempted allowance etc.

⁸ The applicable rate, for the IIT campuses at Guwahati, Kharagpur and Bhilai, was 7.5 *per cent* of the salary and 10 *per cent* for IIT Indore, depending upon the population of the concerned cities, as published by Directorate of Census Operations for census 2001.

income on perquisite value, estimated⁹ at ₹ 55.46 crore¹⁰, for the financial years 2017-18, 2018-19 and 2019-20, under the head “Salary”.

The failure on part of these Institutes to compute the perquisite value of rent-free accommodation as income chargeable under the head “Salaries”, further resulted in non-deduction of TDS, estimated at ₹ 16.32 crore¹¹, for the financial years 2017-18, 2018-19 and 2019-20 as detailed in **Table 7** The estimate has been arrived at by the calculation of the perquisite value on ‘Income chargeable under the head Salary’ and addition of this perquisite value to the ‘Total taxable income’, as per the Form 16 figures prepared by the Institutes¹².

Table 7: Details of non-deduction of TDS

(₹ in lakh)

Sl. No.	Name of the Organisation	Financial Year	Total perquisite value	Short deduction of tax
1	IIT, Kharagpur	2017-18	839.50	234.45
		2018-19	1,362.27	391.44
		2019-20	1,159.19	352.63
2	IIT, Guwahati	2017-18	487.77	137.31
		2018-19	744.64	226.33
		2019-20	759.72	232.39
3	IIT, Indore	2017-18	30.71	8.91
		2018-19	68.84	20.67
		2019-20	70.34	21.11
4	IIT, Bhilai	2017-18	3.59	0.57
		2018-19	8.77	2.73
		2019-20	10.27	3.14

IIT Kharagpur stated (March 2021) that (i) it is situated in a remote place and to attract meritorious people, the Institute, in its own interest, provides accommodation within the campus (ii) a benefit or facility, which furthers the interest of the employer, would not *per se* become a perquisite and (iii) Section 17 (2) (ii) does not contain any deeming clause to the effect that, once it is established that an employee is paying rent less than 7.5 *per cent* of

⁹ Considering income under the head of Salary as per Form-16

¹⁰ ₹ 34.76 crore for IIT, Kharagpur, plus ₹ 20.10 crore for IIT, Guwahati, plus ₹ 1.71 crore for IIT Indore and ₹ 0.24 crore for IIT, Bhilai

¹¹ ₹ 9.79 crore for IIT, Kharagpur and ₹ 5.90 crore for IIT, Guwahati, plus 0.51 crore for IIT Indore and ₹ 0.06 crore for IIT, Bhilai

¹² The exact quantum of short-deduction of tax in each individual case may be determined by the Institutes on the basis on exemptions claimed.

his salary, it should be deemed to be a concession within the meaning of the Act and such employee must be deemed to receive a concession in the form of perquisite, in the payment of rent.

IIT Guwahati stated (May 2020) that the matter of exemption from tax on the perquisite value has been referred to the Ministry of Finance, for its consideration. However, no clarification from the MoF was found on available records.

IIT Bhilai, in its reply (March 2022), stated that as it collects licence fee from all employees residing in residential accommodation, the value of rent-free accommodation is not included in salary head of employees while calculating income tax.

IIT Indore stated (May 2022) that the Institute is not providing rent free accommodation as HRA is being deducted as rent as also licence fee. Moreover, with regard to employee category, it has stated that being centrally funded, IITs must be considered in the ambit of Central Government.

The replies of these educational institutions are not tenable because the extant provisions of the Income Tax Act and Rules are unambiguous with regard to the taxability of accommodation, provided on concessional rent basis, by an employer other than the Central or State Governments. Further, the Act does not provide for exemption to any institution on the basis of its location. Accordingly, the IITs, being autonomous Institutions, are required to compute and deduct tax from the salaries of their employees to whom they have allotted accommodation.

The matter was referred to the Ministry of Education in April 2022, however, the reply of the Ministry in this regard is still awaited.

Central Sanskrit University, Delhi

3.2.2 Infertuous expenditure of ₹ 5.17 crore and idle funds of ₹ 21.65 crore for 14 years

Central Sanskrit University (CSU) decided to construct an Institute-cum-Hostel Block its Mumbai Campus and released funds aggregating ₹ 26.81 crore to CPWD, Mumbai during the period 2009-10 to 2020-21. However, the Institute-cum-Hostel Block was not constructed due to frequent changes in the scope of the work by CSU. CPWD could spend only ₹ 5.17 crore which became infertuous as the money was spent only on preliminary works. Balance funds of ₹ 21.65 crore remained blocked with CPWD.

The Rashtriya Sanskrit Sansthan (Sansthan) was established on 15 October 1970 as an autonomous organisation registered under the Societies Registration Act, 1860 (Act XXI of

1860) under the administrative control of Ministry of Education¹³ (MoE)) for the development and promotion of Sanskrit all over the country. The Government of India declared the Sansthan as Central Sanskrit University (CSU) by an Act of Parliament on 17 April 2020. Accordingly, the Rashtriya Sanskrit Sansthan came to be established as the Central Sanskrit University (CSU) with effect from 30 April 2020.

The Mumbai Campus of CSU was founded on 16 May 2002 and was functioning from a building temporarily given by the Somaiya Educational Trust. CSU decided (May 2003) to construct its own building for academic and residential purposes in Mumbai on land measuring 1.006 acres donated by Somaiya Educational Trust.

Subsequently, CSU awarded the project of construction of Institute-cum-Hostel Block to Central Public Works Department (CPWD) Mumbai and administrative approval was accorded in February 2009. In this regard, audit observed:

- CSU released ₹ 26.81 crore to CPWD during the period 2009-10 to 2020-21. However, CPWD could spend only ₹ 5.17 crore during the period. The expenditure became infructuous as no asset was created at Mumbai as the money was spent on preliminary works¹⁴. CPWD Mumbai had an unspent balance of ₹ 21.65 crore with it as of December 2021.
- Audit observed that the project was started with a preliminary estimate of ₹ 9.95 crore for construction of ground and plus two floors in 2009, which was revised to ground plus 10 floors, ground plus five floors and ground plus eight floors in 2012, 2013 and 2018 respectively. However, the work did not commence as of March 2022 due to frequent changes in estimates/scope of work.
- The project, i.e., construction of building for providing academic facilities and accommodation for students at Mumbai could not fructify as of March 2022. This was largely due to poor internal control and lack of financial discipline towards the construction of the building for Mumbai campus. The poor internal controls were exhibited in the frequent change of the scope of the work as well as inability to finalise the design. This not only led to infructuous expenditure of ₹ 5.17 crore as no asset was created at Mumbai but also resulted in blockade of funds aggregating ₹ 21.65 crore, which could have been utilised for some other purpose.

¹³ Erstwhile Ministry of Human Resource Development (MHRD).

¹⁴ i.e., fees for land measurement and registration, shifting of sewer line, tree cutting charges to Municipal Corporation Mumbai, fire approval paid to Architect, amount paid for preparation of Detailed Project Report.

When pointed out (February 2021) by audit, CSU accepted the audit observation and took remedial action by requesting (December 2021) Ministry of Education (MoE) to transfer the unspent balance lying with CPWD Mumbai to CPWD Dehradun for construction of its Campus at Shri Raghunath Kirti Campus, Devprayag, Uttarakhand. MoE accorded its approval for the same in December 2021.

Ministry of Education replied (February 2022) that construction did not commence due to delay in getting mandatory approvals and declaration of the plot as green area and one no objection certificate for shifting/cutting of trees from the plot was still awaited. The reply is not tenable as the construction work has not commenced at Mumbai despite lapse of more than 14 years of release of first instalment and ₹ 5.17 crore incurred by CPWD at Mumbai was infructuous. The onus was on the Ministry to ensure timely completion of the project and to safeguard its financial interests.

National Institute of Technology, Silchar

3.2.3 Avoidable expenditure of ₹ 1.14 crore due to non-availing of maximum available subsidy

Failure of the National Institute of Technology (NIT) Silchar, to avail the maximum available subsidy for installation of its second Solar Photovoltaic Power Plant, resulted in avoidable expenditure of ₹ 1.14 crore.

As per the guidelines notified (16 June 2010) by the Ministry of New and Renewable Energy (MNRE), Government of India, in respect of the “Off-grid and Decentralised Solar Applications” programme¹⁵, the Government of India was to provide 90 *per cent* subsidy on the benchmark cost¹⁶, for projects pertaining to Off-grid Solar Photo Voltaic (SPV) Power Plants¹⁷ in the North Eastern States. The pre-conditions governing the provision of such subsidy stated that the said power plants should have a maximum capacity of 100 kWp (kilo Watt peak) *per site* and that the project should be executed either through the Central and State Government Ministries/Departments and their organisations, State Nodal Agencies (SNA), or Local Bodies.

Accordingly, the National Institute of Technology (NIT), Silchar, installed a 100 kWp SPV in September 2012 and received 90 *per cent* subsidy on the benchmark cost, as per the

¹⁵ Under the Jawaharlal Nehru National Solar Mission (JNNSM)

¹⁶ Benchmark cost is the base price used for calculating subsidy in per Watt peak (Wp) for photovoltaic systems. Benchmark Cost for PSV was considered as ₹ 300 per Wp for the year 2010-11, which was subject to revision from time to time.

¹⁷ Distributed/decentralised renewable power (solar) systems for isolated communities and areas which are not likely to be electrified in the near future from grid connectivity. Photovoltaic power plants convert light directly to electricity.

guidelines. Thereafter, NIT Silchar, invited (April 2013) tenders for setting up another 100 kWp (10 x 10 kWp) SPV Power Plant. The work was awarded (September 2013) to the empanelled channel partner¹⁸ with lowest bid, at a total agreed cost of ₹ 1.93 crore, including five years' comprehensive maintenance cost.

In this regard, Audit observed that NIT Silchar availed the benefit of ₹ 57.00 lakh as subsidy from MNRE¹⁹, which was 30 *per cent* of the benchmark cost (₹ 190.00 lakh²⁰) of the second plant. After installation (July 2014) of the SPV plant, an amount of ₹ 119.76 lakh was released by NIT Silchar to the concerned firm till date, from its own funds, out of the total amount of ₹ 136.00 lakh²¹ payable to the channel partner.

In this context, audit observed that MNRE had amended (30 October 2012) the guidelines for "Off-grid and Decentralised Solar Applications" wherein 90 *per cent* subsidy on the benchmark cost of SPV power projects was to be provided, *per system*, to Educational Institutions, Hospitals, Police Stations etc. The Ministry's amendment order²², *inter-alia* specified that subsidy of 90 *per cent* of the benchmark cost for SPV power plants can be accessed if State Nodal Agencies (SNAs)/Solar Energy Corporation of India (SECI) install the solar PV and Thermal Systems at Educational Institutions, among other organisations mentioned therein. This was categorically reminded to the Institute by one of the channel partners during the tender process for the second SPV plant.

Thus, NIT Silchar availed of only 30 *per cent* subsidy, instead of 90 *per cent* subsidy, for its second SPV plant, resulting in avoidable expenditure amounting to ₹ 114.00 lakh. This was due to the fact that it did not use the State Nodal Agencies (SNAs)/Solar Energy Corporation of India (SECI) for installation of the SPV.

The Institute stated (March 2019 and February 2020) that it had already availed 90 *per cent* subsidy for installation of its 100 kWp off-grid plant (SPV) in September 2012, this being the maximum limit under the scheme. The Ministry in its reply (September 2020), reiterated the Institute's reply and added that the project was not awarded to: (i) SECI, as it was established as a company only in November 2013 and did not have any installation in the

¹⁸ A channel partner is a company that partners with an agency to provide some service or technology. Agni Power and Electronics Pvt. Limited, Kolkata was one of the empaneled channel partners accredited by the Ministry of New and Renewable Energy for Off-Grid and Decentralised Solar Applications.

¹⁹ Through the empanelled channel partner

²⁰ (10kWp x 10) x 1000W x ₹ 190 [(revised benchmark cost (₹ /Wp)] = ₹ 190 lakh

²¹ ₹ 193.00 lakh – ₹ 57.00 lakh = ₹ 136.00 lakh

²² Dated 30 October 2012

North-East region, and (ii) SNA, as the project was required to be set up urgently, the SNA²³ had very few projects and it would take longer for DPR preparation and execution.

The reply is not tenable because: (i) the guidelines had been amended in October 2012, making available 90 *per cent* subsidy, up to 100 kWp *per system*, for Educational Institutions; thus, the reply of the Institute that it had already availed the maximum subsidy limit, is not acceptable (ii) SECI was established as a company in September 2011, i.e., well before the award of the said SPV project (iii) the Institute should have approached the SNA, in order to avail of the maximum available subsidy, which was not done.

Thus, not engaging either the State Nodal Agency or the Solar Energy Corporation of India for implementation of the SPV project resulted in non-availing of maximum subsidy and consequent avoidable expenditure of ₹ 1.14 crore.

Banaras Hindu University, Varanasi

3.2.4 Due to non-compliance of MoF guidelines for investment of GPF/CPF contribution, BHU incurred a loss of ₹ 5.55 crore.

Non-Investment of GPF/CPF Contributions as per Ministry of Finance guidelines issued in March 2015 whereby pattern of investment is to be followed by Non-Government Provident Funds, Superannuation Funds and Gratuity Funds.

The Department of Financial Services, Ministry of Finance (MoF), vide its notification dated 2nd March 2015 laid down the guidelines for the pattern of investments to be followed by Non-Government Provident Funds (GPF), Superannuation Funds (SF) and Gratuity Funds (GF) from 1 April 2015. According to this guideline²⁴, an Institute can deposit GPF/SF/GF in Term/Fixed Deposits Receipts issued by scheduled commercial banks. These deposits should not be for less than one year in duration, and the scheduled commercial banks must meet conditions of (i) continuous profitability for immediately preceding three years; (ii) maintaining a minimum Capital to Risk Weighted Assets Ratio of nine *per cent* (iii) having net non-performing assets of not more than two *per cent* of the net advances, and (iv) having a minimum net worth of not less than ₹ 200 crore.

The Banaras Hindu University, Varanasi (BHU), an autonomous body under Ministry of Education maintains separate GPF/CPF Funds. Audit observed that (January 2020) during the

²³ Assam Energy Development Agency

²⁴ As per Category (ii) (d) of the guidelines.

period 2015-16 to 2019-20, BHU made an investment of ₹ 966.31 crore (**Annexure-I**) in various instruments.

In this regard, audit observed the following:

- Out of the total investment of ₹ 966.31 crore of GPF/SF/GF, the Investment Committee of BHU approved the investment of ₹ 237.07 crore in different mutual funds and non-banking financial companies. This was in contravention of MoF guidelines issued in March 2015 which stated that an Institute can deposit GPF/SF/GF in Term/Fixed Deposits Receipts issued by scheduled commercial banks.
- Investment Committee of BHU approved (November 2015) the investment of ₹ 5.00 crore in Fixed Deposit with Deewan Housing Finance Ltd²⁵ (DHFL) for a period of five years (upto November 2020). This was also in contravention MoF guidelines which stated that an Institute can deposit GPF/SF/GF in Term/Fixed Deposits Receipts issued by scheduled commercial banks only. In 2019 when the financial position of DHFL deteriorated, BHU applied (November 2019) to DHFL for premature redemption of the invested amount. However, the application for redemption was declined (December 2019). In December 2019, the Reserve Bank of India started insolvency resolution process and called (December 2019) the creditors of DHFL to submit their claims. BHU submitted its claim of ₹ 7.21 crore (₹ five crore+Principal amount and ₹ 2.21 crore as interest), which was admitted by the Administrator. Audit observed that BHU recovered only ₹ 1.66 crore as on date and remaining ₹ 5.55 crore is still pending.

In response, BHU in its reply stated (February 2021) that a claim of ₹ 7.21 crore has been submitted and admitted by Administrator. Further, for recovery of the remaining amount, BHU stated that the Standing Counsel of BHU's opinion has been sought.

Thus, BHU violated the guidelines of MoF issued for investment of GPF/CPF funds and invested ₹ 237.07 crore in different mutual funds and non-banking financial companies instead of scheduled commercial banks. The erroneous decision of the Investment Committee has caused a probable loss of ₹ 5.55 crore (₹ 7.21 crore–₹ 1.66 crore) to the GPF/CPF Corpus.

The matter was reported (July 2021) to the Ministry, their reply is awaited (November 2021).

²⁵ A housing finance company.

Indian Institutes of Management

3.2.5 Unauthorised payment of Faculty Development Allowance to Teaching staff- ₹ 5.49 crore

Indian Institutes of Management paid financial incentives in excess of the Cumulative Professional Development Allowance to faculty, without obtaining approval from the Ministry of Education for the period from 2014-15 to 2019-20 resulting in unauthorised expenditure of ₹ 5.49 crore.

Cumulative Professional Development Allowance (CPDA) was introduced (18 August 2009) by the Ministry of Education (MoE), Government of India. This entailed payment of Rupees three lakh for every block period of three years (rupee one lakh per year) to every member of the faculty of all centrally funded technical Institutions (IITs, IISc, IIMs, NITs etc.). CPDA was to be reimbursable, based on the expenses for participating in both national and international conferences, paying membership fee of various professional bodies and for contingent expenses²⁶ of these faculty.

While reviewing the Indian Institutes of Management (IIMs), audit noticed some deviations from the aforesaid orders regarding payment of CPDA as detailed below:

- Indian Institutes of Management (IIMs), Tiruchirapalli and Kashipur paid an allowance named Faculty Development Allowance (FDA) from their internal revenue, which was in addition to payment of CPDA.
- IIM Lucknow and IIM Indore paid FDA in lieu of CPDA but the allowance was not restricted to Rupees one lakh *per annum*.
- In IIM Kolkata, FDA of ₹ 75,000/- was paid along with reimbursement of charges incurred on International/Domestic Conferences exceeding Rupees one lakh *per annum* by a large margin.

All these payments by the IIMs to their faculty were made without the approval of Government of India, resulting in an unauthorised payment of ₹ 5.49 crore for the period from 2014-15 to 2019-20 as detailed in the **Table 8**.

²⁶ Para 8(3) of M.H.R.D. letter F. No.23-1/2008-TS.II dated 18.08.2009.

Table 8: Details of unauthorised payment of Faculty Development Allowance*(Amount in ₹)*

Sl. No.	Name of Indian Institute of Management	No. of employees paid excess FDA	Excess FDA Paid	Period involved
1.	Tiruchirapalli	41	96,91,166	2014-15 to 2018-19*
2.	Kolkata	60	353,71,013	2015-16 to 2019-20
3.	Indore	3	1,28,982	2017-18 to 2019-20**
4.	Kashipur	41	84,42,550	2014-15 to 2019-20
5.	Lucknow	21	12,68,602	2017-18 to 2019-20**
	Total	166	549,02,313	

* FDA stopped from 2019-20. Out of ₹ 96.91 lakh, recovery of ₹ 40.61 lakh had been made till August 2021.

** No excess payment during 2014-15 to 2016-17.

Replies to audit observations regarding unauthorised payment of CPDA/FDA are as below:

- IIM Tiruchirapalli replied (March 2020) that the additional FDA was paid to regular faculty to attract talented faculty members, and CPDA of rupees one lakh *per annum* was not sufficient for meeting academic research activities and participating in conferences. They added that Service Regulations framed and approved by their Board of Governors (BoG) (May 2015) which included FDA, was referred to Ministry of Education²⁷ (MoE) and their comments were incorporated in the Regulations. This tantamounted to the approval of MoE. However, on directions of MoE, IIM Tiruchirapalli also stated that it had stopped FDA reimbursement from 2019-20.
- IIM Indore replied (April 2020) that its BoG had approved the payment of FDA and the amount was paid from their own internal revenue.
- IIM Kashipur stated (March 2020) that as per administrative and financial powers given to IIMs, FDA was given on reimbursement basis which is also provided in Service Rules of the Institute and that it was paid out of internal revenue generation.
- IIM Lucknow stated (June 2020) that FDA was paid as reimbursement of expenditure based on BoG approved guidelines and it was not in addition to CPDA.
- IIM Kolkata replied (January 2021) that the implementation of FDA and faculty participation in Domestic/International Conferences has been done as per approval of its BOG.

The justification provided by IIMs are not tenable, because:

²⁷ Erstwhile Ministry of Human Resource Development (MHRD).

- Before the enactment of the IIM Act, 2017, Service Regulations (SR) of IIM Tiruchirapalli were approved by its BoG, after referring those to MoE for their comments. Incorporation of Ministry's comments in SRs (which included FDA-IRG component) does not tantamount to MoE's approval for paying FDA to the faculty. After enactment of the IIM Act, 2017, powers and functions of the BoG specifically mention²⁸ that all such persons appointed on academic, administrative, technical and other posts created by the Board shall draw pay scales and allowances, as may be determined by Central Government.
- Vide para 11(9) of the IIM Act, the BoG is made accountable to Central Government in exercise of its power and discharge of its functions. As such, the contention by IIM Indore, IIM Lucknow, IIM Kashipur and IIM Kolkata is not correct as all pay scales and allowances are as determined by Central Government and not BoG.

As such the IIMs should have obtained approval of Ministry of Education for the payment of additional FDA, or to enhance the CPDA, if it was insufficient to meet the professional development expenses. This resulted in unauthorised payment of ₹ 5.49 crore for the period from 2014-15 to 2019-20, without the approval of Government of India.

On being pointed out by the audit (October 2019) in case of IIM Tiruchirapalli, Department of Higher Education (Management Division), MoE directed (October 2019) the Institute to take necessary action. In compliance with the orders of Ministry, IIM Tiruchirapalli had commenced recovery of FDA in instalments from the salary of January 2020 and the total amount thus recovered as on August 2021 was ₹ 40.61 lakh.

The draft para was issued to the Ministry of Education in September 2021. The reply with regard to other IIMs was awaited as on February 2022.

National Council of Educational Research and Training, Delhi

3.2.6 Avoidable payment of transportation charges-₹ 1.40 crore

Publication Division of National Council of Educational Research and Training paid ₹ 2.35 crore for the transportation of printing papers from its godowns to printers' premises during April 2018 to December 2021. Out of the payment made, the expenditure of ₹ 1.40 crore was avoidable, as the contract with the paper mills/suppliers provided free of cost transportation of the same to the printers premises.

²⁸ Vide proviso to para 11(2).

The Publication Division, National Council of Educational Research and Training (PD-NCERT) is entrusted with publication of textbooks and related instructional materials, primarily required for schools affiliated to the Central Board of Secondary Education (CBSE). All these books are printed by its empaneled printers at the approved schedule rates. For printing of NCERT books/journals etc., PD-NCERT procures printing papers from various paper mills/suppliers for issuing/supplying the same to its empaneled printers. Further, as indicated by PD-NCERT, PD-NCERT itself was required to maintain a buffer stock of 15 to 25 *per cent* of the total requirement of paper to meet any exigencies regarding printing.

Audit observed that during the period 2018-19 to 2020-21, PD-NCERT issued bids for the selection of paper mills/suppliers to supply paper for printing purposes. Examination of these bid documents showed that the bidders were required to quote their rate per kg of paper, inclusive of all cost, i.e., basis rates, pre-inspection charges transportation charges including loading and unloading of paper in National Institute of Education Campus, Central Warehousing Corporation, Gurugram godown or any other location of printers' premises in Delhi and NCR, applicable taxes, transit insurance, delivery charges and any other applicable charges etc. The bid document also provided that delivery, including loading/unloading of printing paper at NIE campus, NCERT godowns and any other location of the printers' premises in Delhi/NCR was to be made free of cost.

Audit observed that during the period from April 2018 to December 2021:

- PD-NCERT could arrange the supply of only 38 *per cent* of total paper requirements at the printers' location by the paper supplier/mill. This was due to insufficient storage space at printers' premises and insufficient planning on the part of NCERT.
- Though the bid documents stated that the supplier was to deliver the paper directly to the printers' premises, PD-NCERT incurred expenditure of ₹ 2.35 crore²⁹ on transportation of printing paper from NCERT godown to the printers' premises. Due to lack of space at the printers' premises, the paper suppliers/mill had offloaded their stock at the NCERT godowns and PD-NCERT had to pay to transport the paper supplied to the printers.
- Out of this, an expenditure of ₹ 1.40 crore was avoidable as PD-NCERT had failed to ensure the supply of entire quantity paper, other than the buffer stock of 25 *per cent*,

²⁹

	(₹ in lakh)
Transportation charges reimbursed to Printers	65.99
Transportation charges paid to Transporters	168.65
Total:	234.64

directly to the printers by the paper mills, and if it had resorted to the local transportation of papers only from its buffer stock to meet any exigencies. This is detailed in **Table 9**.

Table 9: Avoidable Expenditure of ₹ 1.40 crore

Sl. No.	Brief	Quantity/Amount
1.	Papers lifted from NCERT godowns by printers.	46,009.36 MT
2.	Maximum quantity of paper (buffer stock) which should be locally transported from NCERT godown.	18,576.40 MT (25% of 74305.58 MT ³⁰)
3.	Excess quantity of papers supplied from NCERT godowns.	27432.96 MT (1-2 above)
4.	Expenditure incurred on lifting of 46009.36 MT papers from NCERT godown.	₹ 234.64 lakh
5.	Avoidable expenditure on transportation of 27432.96 MT paper.	₹ 234.64 lakh X 27432.96MT/46009.36 MT = ₹ 139.90 lakh or ₹ 1.40 crore

When this was pointed out (August 2021), NCERT stated (August 2021) that printing job starts well before placement of purchase order for papers from mills to avoid delay in printing and supply of textbooks. It further stated that paper mills were unable to supply the entire quantity of paper directly to the printers due to insufficient storage space at printer's premises to accommodate the entire allotted quantity of paper at the time of supply by the mills. Paper was supplied to them after a gap of few days after creating space for it. Hence, NCERT issued papers from its store to the printers.

The reply of the NCERT itself indicates shortcomings in supply chain management of papers for printing job. Considering that the printing of books is the primary and routine function of the NCERT, it should have planned the supply order for the papers so as to minimise costs and avoid storage and local transportation of paper to the extent possible. Additionally, storage space available with the printers should have been given due consideration at the time of preparation of bid documents/selection of printers to avoid unnecessary financial burden for arranging and paying for the transportation of paper.

Thus, the expenditure aggregating ₹ 1.40 crore incurred by the NCERT was avoidable.

The matter was referred to the Ministry (October 2021); their reply is awaited (February 2022).

³⁰ Total quantity of papers issued to printers during April 2018 to December 2021.

Pondicherry University, Puducherry

3.2.7 Lack of planning led to non-construction of Multipurpose Gymnasium and cost escalation in construction of Indoor Sports Training Facility

Non-construction of Gymnasium, delayed construction of Indoor Sports Training Facility with cost escalation of ₹ 76.34 lakh, locking up of fund of ₹ 76.54 lakh with CPWD and non-receipt of sanctioned grants of ₹ 82.50 lakh from UGC.

University Grants Commission (UGC) sanctioned a grant of ₹ 65 lakh for construction of 'Indoor Sports Training Facility' (ISTF) and ₹ 100 lakh for 'Multipurpose Gymnasium' to the Pondicherry University (PU) in January 2015³¹. Subsequently, UGC released 50 *per cent* of the grant, i.e. ₹ 82.50 lakh as 1st instalment in February 2016 with the condition that the project, i.e., construction of ISTF and the gymnasium, should be completed within the Plan period (2012–17). In September 2016, UGC requested for Utilisation Certificate (UC) for the released amount.

Audit observed that:

- PU approved the estimate of ₹ 4.06 crore received from CPWD in May 2017 and paid an advance of ₹ 1.32 crore to CPWD in July 2017 without identifying a site for the proposed construction. The work was, however, cancelled (*April 2018*) as PU decided to have all its sports facility under one roof and obtain fund from Ministry of Youth Affairs and Sports under 'Khelo India Scheme' for this purpose.
- CPWD was requested to refund the advance, however, audit noticed that an amount of ₹ 76.54 lakh was still pending for refund from CPWD: thereby locking up the University funds to that extent from July 2017.

In June 2018, UGC again requested PU to send the UC and Statement of Expenditure within 10 days failing which the University would be required to refund the entire 1st instalment of ₹ 82.50 lakh along with simple interest³² for the period from February 2016 till the date of refund. This was reiterated in September 2019 and October 2019. Under these circumstances, PU entrusted the work of construction of only ISTF to a Project Management Consultant-M/s Uttar Pradesh Rajkiya Nirman Nigam Ltd. (UPRNN) in March 2019 and paid an advance of ₹ 50 lakh with directions to UPRNN to complete the project early. UPRNN proposed a detailed estimate of ₹ 74.42 lakh (December 2019) for Package 1 (Foundation

³¹ Under its scheme of "Development of Sports Infrastructure and Equipment for the XIIth Plan period".

³² @ 10 *per cent*.

and Pre-Engineered Building structure) and ₹ 73.80 lakh (August 2020) for Package 2 (balance works like flooring, electrical and other finishing and change rooms with toilets). It was however, noted that Package 1 and 2 works were completed at a cost of ₹ 141.34 lakh in January and August 2021 respectively, at less than the estimated cost. With respect to these works, Audit observed that:

- Rule 137 of GFR and CVC guidelines provide that a group of works which forms one project, shall be considered as one work. However, PU had split the single work of construction of ISTF into two packages to avoid taking the approval for construction from UGC³³.
- As per UGC Scheme guidelines, expenditure was to be incurred within the plan period (March 2017). Failure of PU to complete the construction of ISTF in time resulted in cost escalation of ₹ 76.34 lakh³⁴.
- Against the UGC condition that any extra amount expended on the construction should be borne from their own funds, PU diverted ₹ 26.61 lakh from the capital grant sanctioned by UGC for campus development for 2021-22 for funding the extra expenditure.
- As per the original scheme approved by UGC, PU had to construct a Multi-Purpose Gymnasium at a cost of ₹ 100.00 lakh, for which 50 *per cent* (₹ 50.00 lakh)³⁵ was also released. As PU had not constructed the gymnasium, ₹ 50.00 lakh was required to be refunded along with interest @ 10 *per cent*. This would result in estimated excess expenditure of ₹ 75.00 lakh to the University.
- Due to non-adherence of UGC guidelines, PU could not avail the sanctioned balance amount of ₹ 82.50 lakh and it had diverted funds allocated towards Construction of Multi-purpose Gymnasium for Construction of ISTF.

Thus, poor planning, non-adherence to the UGC guidelines/GFR and inordinate delay³⁶ in commencing the construction activities had resulted in cost escalation of ₹ 76.34 lakh on construction of ISTF, forfeiture of sanctioned grants from UGC to an extent of ₹ 82.50 lakh,

³³ As per, 'Guidelines for General Development Assistance to Central Universities, State Universities and Institutions Deemed to be Universities during XII Plan Period', 'Proposals for construction/renovation/repair costing more than ₹ 75 lakh will be sent to UGC for examination by the Standing Authority'.

³⁴ [(Package 1: ₹ 6979840 + package 2: ₹ 7153858)-(original estimate)] ₹ 14133698-₹ 6500000 = ₹ 7633698

³⁵ ₹ 82.50 lakh was released on February 2016 including ₹ 32.50 lakh for ISTF.

³⁶ Non-entrustment of work to CPWD as per original plan and entrusting the work to a newly selected PMC by calling tenders.

locking up of ₹ 76.54 lakh and refund of ₹ 75.00 lakh, besides depriving the benefit of the ISTF and gymnasium to the students for four years.

The matter was reported to the Management/Ministry (February 2021) and their reply is awaited.

Aligarh Muslim University, Aligarh

3.2.8 Short realisation of lease rent -₹ 79.31 lakh

Aligarh Muslim University failed to adopt the uniform rates of rent to banks operating in their premises, resulting in short realisation of rent from banks amounting to ₹ 79.31 lakh during the period from 2014-15 to 2019-20.

Rule 229(iv) of General Financial Rules, 2017, (GFR) states that all autonomous organisations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self sufficiency. Further, Rule 229(ix)(f) and (g) regarding peer review of autonomous organisations states that Ministry shall put in place a system of external or internal peer review of autonomous organisations and should focus, inter alia, on; whether user charges including overhead/institutional charges/management fee in respect of sponsored projects, wherever the output or benefit of services are utilised by others, are levied at appropriate rates and the scope for maximising internal resources generation in the organisation is realised so that the dependence upon Government budgetary support is minimised.

A) Scrutiny of records of the Estate Department of Aligarh Muslim University, Aligarh (AMU) revealed (October 2019) that three banks³⁷ were running from the premises of AMU. AMU has provided office accommodations to these banks on lease and realises lease rent from them.

With regard to renewal of rent rates, audit observed the rent was renewed for all the three banks between 2016-17 and a Committee constituted by Executive Council fixed the lease rent for the three banks, as shown in **Table 10**.

³⁷ State Bank of India (SBI), Canara Bank and Allahabad Bank

Table 10: Details of lease rent fixed by the Committee*(Amount in ₹)*

Bank	Renewed on	Renewal period	Rate	Rate per sq. meter
Canara Bank	13.01.2016	28.02.2014 for the next 10 years	₹ 20,000.00 per month @ ₹ 250 per sq.mt. with increase of 20 per cent after five years	₹ 250.00
Allahabad Bank	15.01.2017	01.06.2011 for the next 15 years	₹ 13,624.00 per month @ ₹ 43.05 per sq. meter with increase of 20 per cent after every five years	₹ 43.05
SBI	09.05.2017	20.02.2015 for the next 15 years	₹ 35,000.00 per month @ ₹ 107.89 per sq. meter which would be increased not more than 25 per cent after every five years	₹ 107.89

As can be seen from the table above, the rates adopted for different banks were different during the same period, though banks were given office accommodation³⁸ within the same AMU premises. Also, the dates of renewal of the lease agreement were within one and a half years; however, audit observed there was a wide variation in the rates, between ₹ 43.05 per sq. meter to ₹ 250.00 per sq. meter, fixed for the three banks by the Executive Council of AMU. Even the fixing of 1st lease rate on 13 January 2016 between Canara Bank and AMU was higher than the lease rate decided later in 2017 between AMU and SBI/Allahabad Banks. Had AMU fixed the lease rent with SBI and Allahabad Bank at the same rate fixed for Canara @ ₹ 250.00 per sq. meter, AMU would have earned extra lease rent amounting to ₹ 79.31 lakh during the period from April 2014 to March 2020 (**Annexure-II**).

B) Office memorandum³⁹ dated 21/07/2015 of Directorate of Estates (DoE), Ministry of Housing and Urban Poverty Affairs, Government of India (GoI), stated that the licence fee/rent to be recovered from service department/entities like banks will be ₹ 585.00 per square meter per month for the period from 01 April 2014 to 31 March 2017.

It is noticed that that the renewal of lease agreements of Canara Bank, Allahabad Bank and State Bank of India were signed on 13 January 2016, 15 January 2017 and 09 May 2017 respectively. The rates of lease rent signed with the three banks is much lower than the rates specified by DoE on 21 July 2015. Audit observed that the rates specified by DoE were not adopted by the Committee constituted by Executive Council of AMU as AMU claimed that these rates were not directly applicable to CABs. Had the DoE rates been adopted by the

³⁸ SBI-₹ 107.89 per sq. meter (February 2015 to March 2020) (09.05.2017) Canara Bank – ₹ 250.00 per sq. meter (April 2014 to March 2020) (13.01.2016) Allahabad Bank – ₹ 43.05 per sq. meter (April 2014 to March 2020) (15.01.2017)

³⁹ 18015/I/2010-POL.III dated 21 July 2015

Committee, AMU would have earned ₹ 2.54 crore⁴⁰ (**Annexure-III**) more rent during the period from 2014-15 to 2019-20.

Thus, AMU failed to adopt the uniform rate of rent to banks operating in their premises, resulting in short realisation of rent from three banks amounting to ₹ 79.31 lakh⁴¹ during the period from 2014-15 to 2019-20. Also, the rates prescribed by DoE on 21 July 2015 were also not adopted by AMU. As such, it failed to maximise its revenue generation potential by means of lease rent.

In response to the draft paragraph, AMU stated (April 2022) that AMU has let out its premises to public sector banks for several years/decades and executed lease agreements and is under contractual obligation to honor its terms and condition. It further stated that even on expiry of the lease agreement, the same could not be renewed on an exorbitantly high rent since the PSU bank renting out the premises are also under Govt. of India guidelines/CVC guidelines which hold them accountable in the event of sudden spurt in the rate of rent. Moreover, the lease agreements are of bilateral nature and the rate of rent chargeable is as mutually agreed upon and cannot be unilaterally fixed, disregarding the past and present rate of rent for the premises let out to public sector banks.

The reply of AMU is not acceptable because the AMU had applied the different rate of rent to different banks for the accommodation let out in same premises. Even the agreement executed one year later includes a lower rate of rent than the one signed earlier. Further, rents fixed by AMU are much lesser than rates prescribed by DOE, M/o HUPA, Gol.

The draft para was forwarded (March 2022) to the Ministry; their reply is awaited till date.

Recommendation

AMU had implemented the OM⁴² of Directorate of Estate which is in respect of the rates/license fee for residential accommodations. In a similar manner, it might consider adopting the rates fixed by Director of Estates for license fee/rent to be recovered from service department/entities like banks⁴³ also.

⁴⁰ Difference of rates of lease agreement signed and DoE 2015 rates is ₹ 1.14 crore for SBI, ₹ 19.30 lakh for Canara bank and ₹ 1.21 crore for Allahabad Bank.

⁴¹ (i) Difference of lease rent for five years from 2014-15 to 2019-20 of Canara Bank @ ₹ 250 per sq. meter and SBI @ 107.89 per sq. meter is ₹ 35.57 lakh (ii) Difference of lease rent for five years from 2014-15 to 2019-20 of Canara Bank @ ₹ 250 per sq. meter and Allahabad Bank @ 43.05 per sq. meter is ₹ 43.74 lakh.

⁴² No. 18015/1/2010/Pol.III dated 19.07.2017

⁴³ OM no. 18015/1/2017/Pol.III dated 21.07.2015

3.3 Ministry of Health and Family Welfare

Indian Council of Medical Research

National Institute of Cholera and Enteric Diseases, Kolkata

3.3.1 Irregular grant of promotions with retrospective effect

Irregular grant of promotions with retrospective effect to scientists under the Flexible Complementing Scheme led to irregular payment amounting to ₹ 2.07 crore.

The Indian Council of Medical Research (ICMR), an autonomous body under the Ministry of Health and Family Welfare, substantially financed from Government of India (GoI) grants, formulated its Health Research Scientists Cadre Rules, 2007. In these Rules, it made a provision for the promotion of Scientists on the basis of Flexible Complementing Scheme (FCS)⁴⁴, in accordance with the criteria prescribed for such promotions by GoI⁴⁵.

Test check of fourteen (14) cases of promotions of scientists, who were availing the FCS, at the National Institute of Cholera and Enteric Diseases (NICED), Kolkata (an institute under the ICMR), revealed that the Institute had granted promotions in higher grades⁴⁶ during February 2009 to February 2019, by ante-dating the effective date of promotions by six months to 34 months, from the date of promotion orders. These promotions were in contravention of the aforementioned instructions of DoPT, which stipulated that such promotions would be effective from a prospective date, after the same had been approved by the competent authority.

This resulted in irregular payment of salary and arrears, by NICED, Kolkata, to its Scientists, amounting to ₹ 2.07 crore⁴⁷, in the fourteen (14) test-checked cases (**Annexure-IV**).

NICED, Kolkata, in its reply (November 2020) stated that, at present, the DoPT instructions, regarding *in-situ* promotions under FCS, are being fully complied with and that no retrospective promotion had been granted to the scientists of the Institute during 2019-20. The Institute did not, however, offer any comment on the cases of promotions granted earlier to 2019-20, with retrospective effect, as pointed out in audit.

⁴⁴ FCS is an *in-situ* promotion scheme for scientists, for which the specified criteria are proven merit and record of research. It is applicable to scientists and technologists holding group A scientific posts, engaged in scientific activities and services, in scientific and technology departments.

⁴⁵ vide DoPT Office Memorandum dated 9 November, 1998, as amended from time to time.

⁴⁶ Ranging from Grade Pay: ₹ 5400 to Grade Pay: ₹ 8900.

⁴⁷ Basic Pay and Dearness Allowance only

In its further reply (16.12.2021), the Institute stated that FCS assessments, for promotions of scientists posted at various Institutes/Centres of ICMR, are made at ICMR Headquarters, New Delhi, and that the matter had been referred for a policy decision at Headquarter level, as the issue is not restricted to one Institute alone.

A reference is invited to a Para on irregular ante-dating of promotions, in regard to scientists posted at ICMR Headquarters and its three Centres, located in Delhi/NCR, which had been highlighted in Para 11.5 of the C&AG's Compliance Audit Report No. 12 of 2017. In its Action Taken Note (ATN), on the above issue, the Ministry had been requested to review similar cases in the light of the audit findings and to take corrective measures to ensure that similar cases did not arise in future. However, the existence of irregular promotions in the cases mentioned above indicated that necessary corrective measures have not yet been taken by the Ministry.

Recommendation

Since cases of promotions with effect from retrospective dates, in violation of DoPT orders, have been noticed in other centres of ICMR (Para 11.5 of CAG Report No. 12 of 2017) also, the Ministry should review all cases of retrospective promotion, fix responsibility and effect recoveries from the beneficiaries of such irregular action.

3.4 Ministry of Youth Affairs and Sports and Ministry of Education

National Institute of Technical Teachers' Training and Research Bhopal, Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior and Lakshmi Bai National Institute of Physical Education, Gwalior

3.4.1 Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines

Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines issued in March 2015 whereby pattern of investment is to be followed by Non-Government Provident Funds, Superannuation Funds and Gratuity Funds from 1 April 2015.

The Department of Financial Services, Ministry of Finance (MoF)⁴⁸ laid down guidelines (2015) for the pattern of investment to be followed by Non-Government Provident Funds (GPF), Superannuation Funds and Gratuity Funds from 1 April 2015. According to this guideline, the pattern of investment to be followed by these Funds shall be as follows:

⁴⁸ Vide its notification dated 2 March 2015.

1. Government Securities and Related Investment	45–50 <i>per cent</i>
2. Debt Instrument and Related Investment	35–45 <i>per cent</i>
3. Short Term Debt Instrument and Related Investment	Up to five <i>per cent</i>
4. Equities and Related Investment	5–15 <i>per cent</i>
5. Asset Backed, Trust Structured and Miscellaneous Investment	Up to five <i>per cent</i>

Further, the pattern of investment also provided that regarding Debt Instruments and Related Investments (point 2 above), an Institute can deposit funds in Term/Fixed Deposits Receipts (FDRs) issued by scheduled commercial banks. These deposits should not be for less than one year in duration, and the scheduled commercial banks must meet conditions of (a) continuous profitability for immediately preceding three years; (b) maintaining a minimum Capital to Risk Weighted Assets Ratio of nine *per cent* (c) have net non-performing assets of not more than four *per cent* of the net advances, and (d) have a minimum net worth of not less than ₹ 200 crore.

Audit observed that three Autonomous Bodies (ABs) under the Ministry of Education (MoE) and Ministry of Youth Affairs and Sports (MoYAS)-National Institute of Technical Teachers' Training and Research Bhopal (NITTTR, MoE), Atal Bihari Vajpayee-Indian Institute of Information Technology and Management, Gwalior (ABIIITM, MoE) and Lakshmibai National Institute of Physical Education, Gwalior (LNIPE, MoYAS) managed their own General Provident Funds/Contributory Provident Funds (GPF/CPF) based on decisions taken in their Finance Committees. It was seen that these ABs deducted the GPF/CPF contributions from the salary of their employees every month and invested the amount in fixed deposits receipts (FDRs) of scheduled commercial banks, instead of investing these deductions in the instruments specified in the pattern of Investment prescribed by MoF.

Audit observed that from 2015-16 to 2019-20, all the three ABs invested the GPF/CPF contributions only in Bank FDRs. Investments in bank FDRs earned lower rate of interest in comparison to interest paid⁴⁹ to the employees of these three ABs on their GPF/CPF deposits. This is detailed in **Table 11**.

⁴⁹ The rate declared by GoI from time to time.

Table 11: Details of investment of GPF/CPF contributions in FDRs

AB	Investment in bank FDRs during the period of five years from 2015-16 to 2019-20 (in ₹ crore)	Interest Earned (in ₹ crore)	Interest paid to GPF/CPF to the employees (in ₹ crore)	Interest Loss (in ₹ lakh)
NITTTR	66.63	4.35	4.90	55.44
ABIIITM	10.59	0.41	0.45	4.12
LNIFE	30.99	2.30	2.32	1.56
Total	108.21	7.06	7.67	61.12

Further, audit observed that the loss of ₹ 61.12 lakh incurred due to less interest earned by investment in FDRs was recouped by all the three ABs from their Grants-in-Aid. However, the Grants-In-Aid is meant to be utilised for administrative/establishment and day to day expenses of ABs. The Ministry of Human Resource Development ((MHRD) now Ministry of Education (MoE)), had stated that budget of an institution can in no case be augmented to meet the shortfall between the interest liability of the AB on PF subscription and income earned on the Investment of PF. It had also clarified (2018)⁵⁰ that it was mandatory to follow the rate of interest notified by GoI for GPF/CPF subscription; however, a lower rate of interest can be paid to the contributors, depending upon the financial position of the Institute.

On being pointed out in audit, NITTTR Bhopal replied (November 2019/December 2020) that the interest payable by the Institute to the employees on GPF/CPF remains higher than the interest earned on Investment of FDRs. ABIITM Gwalior (August 2020) replied that the Institute has started the process of creation of GPF Trust and the investment of GPF fund will be made as per the Guidelines of MoF. MoE (September 2021) replied that directions to ABIITM Gwalior were issued to take immediate action towards the adherence of MoF's guidelines for GPF/CPF investments. LNIFE Gwalior (August 2021) replied that the money is required every year for payment, and it will be difficult for payment if GPF/CPF amount is invested in Government Securities for a longer period. The Ministry of Youth Affairs (September 2021) agreed to LNIFE Gwalior reply in this regard

The fact remains that all the three ABs violated MoF's guidelines related to Investment of Non-Government Provident Funds, Superannuation Funds and Gratuity Funds and diverted/utilised Grant-in-Aid Funds for recoupment of interest difference.

⁵⁰ Dated 5 July 2018

Recommendations

1. *All these Institutes should follow the pattern of investment mandated by MoF so that the grants in aid can be spent for the purpose it was sanctioned.*
2. *NITTTR Bhopal should follow its Finance Committee decision of October 2002 to invest GPF/CPF funds with other agencies as per guidelines provided by GOI.*
3. *ABIIITM Gwalior has constituted a committee in December 2019 to revise the existing Investment Policy and framed an Investment Policy in line with issued guidelines and the same needs to be adhered for future investments.*
4. *LNIPE Gwalior Memorandum of Association of 2016 which mandates the deposit of all money credited to the funds in scheduled banks needs to be amended so that it is compliant with the guidelines on Investment pattern of GPF/CPF issued by MoF.*

New Delhi
Dated: 07 October 2022



(RAJIV KUMAR PANDEY)
Director General of Audit
(Central Expenditure)

Countersigned

New Delhi
Dated: 12 October 2022



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix-I

(Referred to in Paragraph no. 1.4)

List of Central Autonomous Bodies under various Ministries

Sl. No.	Name of the CAB	Ministry	Brief Functions
1.	Indian Institute of Technology, Hyderabad	Education	Technical Education and research
2.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad	Agriculture	To instill managerial and technical skills to provide support and service to farmers and fishermen.
3.	All India Institute of Medical Sciences, Mangalagiri, Andhra Pradesh	Health	Higher Medical Education and Hospital service
4.	Maulana Azad National Urdu University, Hyderabad	Education	Higher Education
5.	Mahatma Gandhi National Council of Rural Education (National Council for Rural Institutes), Hyderabad	Education	To usher in rural change and inclusive growth as a catalyst organisation
6.	National Institute for the Empowerment of persons with Intellectual Disabilities, Secunderabad (Divyangjan) formerly Known as National Institute for the Handicapped	Social Justice	Dedicated to provide quality services to Persons with Intellectual Disabilities (Divyangjan) in the National interest.
7.	National Institute of Rural Development and Panchayati Raj, Hyderabad	Rural Development	Premier national centre of excellence in rural development and Panchayati Raj
8.	National Institute of Technology, Warangal	Education	Technical Education
9.	National Institute of Plant Health Management, Telangana	Agriculture	To enhance the knowledge of the farmers on Plant Health Management
10.	National Institute of Technology, Tadepallidudem, Andhra Pradesh	Education	Technical Education
11.	National Sanskrit University (Rashtriya Sanskrit Vidyapeeth), Tirupati	Education	Higher Education
12.	National Institute of Pharmaceuticals Education and Research, Hyderabad	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
13.	Salarjung Museum Board, Hyderabad	Culture	Set up to manage the Salar jung museum efficiently and to plan, promote, organise and implement programmes for the development of the museum.
14.	School of Planning and Architecture, Vijaywada.	Education	Higher Education
15.	The English and Foreign Languages University, Hyderabad	Education	Higher Education
16.	Indian Institute of Information Technology (IIIT), Tirupati, Chittoor, Andhra Pradesh	Education	Technical Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
17.	Indian Institute of Management, Visakhapatnam	Education	Higher Management Education
18.	University of Hyderabad, Hyderabad	Education	Higher Education
19.	Indian Institute of Information Technology, Design and Manufacturing (IITDM), Kurnool, Andhra Pradesh	Education	Technical Education
20.	Indian Institutes of Science Education and Research (IISER), Tirupati, Andhra Pradesh	Education	Research in area of Science and provide quality science education
21.	Indian Institute of Technology, Tirupati, Andhra Pradesh	Education	Technical Education and research
22.	All India Institute of Medical Sciences, Bhubaneswar, Odisha	Health	Higher Medical Education and Hospital Service
23.	Central University of Orissa, Koraput, Odisha	Education	Higher Education
24.	Indian Institute of Technology (IIT), Bhubaneswar, Odisha	Education	Technical Education and Research
25.	National Institute of Technology, Rourkela, Odisha	Education	Technical Education
26.	Indian Institutes of Science Education and Research (IISER), Bhubaneswar, Odisha	Education	Research in area of Science and provide quality science education
27.	Indian Institute of Management (IIM), Sambalpur, Odisha	Education	Higher Management Education
28.	Swami Vivekananda National Institute of Rehabilitation Training and Research, Cuttack, Odisha	Social Justice	Provides medical rehabilitation for the Persons with Locomotor Disabilities.
29.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	Culture	To undertake undergraduate, postgraduate and doctoral programmes in Buddhist and Himalayan studies/may also establish and maintain feeder schools.
30.	National Institute of Technology (NIT), Arunachal Pradesh	Education	Technical Education
31.	North-Eastern Regional Institute of Science and Technology, Nirjuli, Itanagar, Arunachal Pradesh	Education	Technical Education
32.	North Eastern Institute of Folk Medicine, Arunachal Pradesh	AYUSH	Education and research in the fields of Ayurveda, Yoga and Naturopathy, Unani, Siddha, and Homoeopathy.
33.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh	Education	Higher Education
34.	Centre for Buddhist Cultural Studies, Tawang Monastery School, Arunachal Pradesh	Culture	To provide education in Buddhist philosophies, culture and art and to promote research in different aspects of Buddhism, preserve ancient Buddhist manuscripts, digitize ancient Buddhist texts

Sl. No.	Name of the CAB	Ministry	Brief Functions
35.	Gontse Gaden Rabgyel Ling Monastery Monastic School, Bomdila (Buddhist Culture Preservation Society), Arunachal Pradesh	Culture	To preserve, promote and disseminate the Buddhist Cultural heritage of India, in general and the Tawang and West Kameng Districts of Arunachal Pradesh in Particular
36.	All India Institute of Medical Sciences, Patna	Health	Higher Medical Education and Hospital Service
37.	Central University of South Bihar, Gaya	Education	Higher Education
38.	Dr. Rajendra Prasad Central Agricultural University, Pusa	Agriculture	Development of agriculture and for the advancement of learning and pursuit of research in agriculture and allied sciences
39.	Indian Institute of Technology, Patna	Education	Technical Education and research
40.	National Institute of Technology, Patna	Education	Technical Education
41.	Nav Nalanda Mahavira, Nalanda, Bihar	Culture	Centre of Higher Studies in Pali and Buddhism along the lines of ancient Nalanda Mahavihara
42.	Indian Institute of Management, Bodh Gaya	Education	Higher Management Education
43.	Nalanda University, Rajgir, Bihar	External Affairs	It is established as a International University to emulate the ancient university of Nalanda, which functioned between the 5th and 13th centuries.
44.	National Institute of Pharmaceuticals Education and Research, Hajipur	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
45.	Mahatma Gandhi Central University, Motihari, Bihar	Education	Higher Education
46.	Central University of Jharkhand, Ranchi	Education	Higher Education
47.	Indian Institute of Management, Ranchi	Education	Higher Management Education
48.	Indian Institute Technology (Indian School of Mines), Dhanbad	Education	Technical Education and research
49.	National Institute of Foundry and Forge Technology, Dhanbad	Education	Technical Education
50.	Indian Institute of Information Technology (IIIT), Ranchi	Education	Technical Education
51.	National Institute of Technology, Jamshedpur	Education	Technical Education
52.	Allahabad University, Allahabad	Education	Higher Education
53.	All India Institute of Medical Sciences, Gorakhpur	Health	Higher Medical Education and Hospital services
54.	Aligarh Muslim University, Aligarh	Education	Higher Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
55.	Babasaheb Bhimarao Ambedkar University, Lucknow	Education	Higher Education
56.	Banaras Hindu University, Varanasi	Education	Higher Education
57.	Board of Apprenticeship Training (NR), Kanpur	Education	Technical Education
58.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi	Culture	Higher education institute in the field of Tibetan Buddhist studies
59.	Indian Institute of Information Technology, Allahabad	Education	Technical Education
60.	Indian Institute of Management, Lucknow	Education	Higher Management Education
61.	Indian Institute of Technology (IIT-BHU), Varanasi	Education	Technical Education and research
62.	Indian Institute of Technology, Kanpur	Education	Technical Education and research
63.	Kendriya Hindi Shikshan Mandal, Agra	Education	Advancing the Pan Indian norms of Hindi and its promotion and propagation
64.	Motilal Nehru National Institute of Technology, Allahabad	Education	Technical Education
65.	National Institute of Open Schooling, Noida.	Education	Open Schooling system
66.	National Institute of Pharmaceuticals Education and Research, Raebareli	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
67.	Rani Lakshmi Bai Central Agricultural University, Jhansi	Agriculture	Impart education in different branches of agriculture and allied sciences and undertake research in agriculture
68.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad	AYUSH	Development of pharmacopoeias and formularies as well as acting as Central Drug Testing cum Appellate Laboratory for Indian systems of Medicine and Homoeopathy
69.	Indian Institute of Information Technology (IIIT), Lucknow	Education	Technical Education
70.	Navodaya Vidyalaya Samiti, Noida	Education	Establish pace-setting institutions specifically for rural children
71.	V.V. Giri National Labour Institute, Noida	Labour	Labour Research, Training and Education
72.	All India Institute of Medical Sciences, Raebareli	Health	Higher Medical Education and Hospital services
73.	All India Institute of Medical Sciences, Rishikesh	Health	Higher Medical Education and Hospital Services
74.	Indian Institute of Technology, Roorkee	Education	Technical Education and research
75.	Indian Institute of Management, Kashipur	Education	Higher Management Education
76.	Hemwati Nandan Bahuguna Garhwal University, Uttarakhand	Education	Higher Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
77.	National Institute of Technology (NIT), Pauri, Uttarakhand	Education	Technical Education
78.	National Institute of Visually Handicapped, Dehradun	Social Justice	Training centre for the blind
79.	The Gurukula Kangri Vishwavidyalaya, Haridwar	Education	Higher Education
80.	All India Institute of Medical Sciences, Rajkot	Health	Higher Medical Education and Hospital services
81.	Central University of Gujarat, Gandhinagar	Education	Higher Education
82.	Indian Institute of Management, Ahmedabad	Education	Higher Management Education
83.	Indian Institute of Technology, Gandhinagar	Education	Technical Education and research
84.	National Institute of Pharmaceuticals Education and Research, Ahmedabad	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
85.	Sardar Vallabhbhai National Institute of Technology, Surat	Education	Technical Education
86.	Indian Institute of Information Technology (IIIT), Vadodara	Education	Technical Education
87.	Indian Institute of Information Technology (IIIT), Surat	Education	Technical Education
88.	Rashtriya Raksha University, Gujarat	Home Affairs	Higher Education
89.	Institute of Teaching and Research in Ayurveda, Jamnagar	AYUSH	It is the first university to offer education and training in the field of Ayurveda across the world
90.	All India Institute of Medical Sciences, Jodhpur	Health	Higher Medical Education and Hospital service
91.	Central University of Rajasthan, Kishangarh (Ajmer)	Education	Higher Education
92.	Indian Institute of Management (IIM), Udaipur	Education	Higher Management Education
93.	Indian Institute of Technology (IIT), Rajasthan, Jodhpur	Education	Technical Education and Research
94.	Malviya National Institute of Technology, Jaipur	Education	Technical Education
95.	Indian Institute of Information Technology (IIIT), Kota	Education	Technical Education
96.	National Institute of Ayurveda, Jaipur	AYUSH	Promote the growth and development of Ayurveda
97.	Animal Welfare Board of India, Ballabgarh	Fisheries, Animal Husbandry and Dairying	Statutory advisory body on Animal Welfare Laws and for promotion of animal welfare in the country
98.	Central University of Haryana, Narnaul/Mahendergarh	Education	Higher Education
99.	Indian Institute of Management, Rohtak	Education	Higher Management Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
100.	National Institute of Technology, Kurukshetra	Education	Technical Education
101.	National Horticulture Board, Gurgaon	Agriculture	To improve integrated development of Horticulture industry and to help in coordinating, sustaining the production and processing of fruits and vegetables.
102.	Indian Institute of Information Technology (IIIT), Sonapat	Education	Technical Education
103.	All India Institute of Medical Sciences, Bilaspur, Himachal Pradesh	Health	Higher Medical Education and Hospital services
104.	Central University of Himachal Pradesh, Dharamshala	Education	Higher Education
105.	Indian Institute of Advanced Studies, Shimla	Education	Higher Education
106.	Library of Tibetan Works and Archives, Dharamshala	Culture	To provide comprehensive Tibetan cultural resources and to promote an environment that encourages research and an exchange of knowledge between scholars and students.
107.	Indian Institute of Technology, Mandi, Himachal Pradesh	Education	Technical Education and research
108.	Indian Institute of Management, Sirmaur, Himachal Pradesh	Education	Higher Management Education
109.	National Institute of Technology, Hamirpur, Himachal Pradesh	Education	Technical Education
110.	Indian Institute of Information Technology (IIIT), Una, Himachal Pradesh	Education	Technical Education
111.	Central University of Kashmir, Srinagar	Education	Higher Education
112.	Central University of Jammu, Jammu	Education	Higher Education
113.	National Institute of Technology, Hazratbal, Srinagar	Education	Technical Education
114.	Indian Institute of Technology (IIT), Jammu	Education	Technical Education
115.	Indian Institute of Management (IIM), Jammu	Education	Higher Management Education
116.	All India Institute of Medical Sciences, Bathinda, Punjab	Health	Higher Medical Education and Hospital services
117.	All India Institute of Medical Sciences, Awantipora (J&K)	Health	Higher Medical Education and Hospital services
118.	All India Institute of Medical Sciences, Vijaypura (J&K)	Health	Higher Medical Education and Hospital services
119.	Central University of Punjab, Bhatinda, Punjab	Education	Higher Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
120.	Chandigarh Building and Other Construction Workers' Welfare Board, Chandigarh	Home Affairs	To regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures
121.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	Education	Technical Education
122.	Indian Institute of Science Education and Research, Mohali	Education	Research in area of Science and provide quality science education
123.	Indian Institute of Technology (IIT), Ropar, Punjab	Education	Technical Education and research
124.	National Institute of Technical Teachers Training and Research, Chandigarh	Education	Institute for teacher training and improving quality of entire gamut of Technical Education System.
125.	National Institute of Pharmaceuticals Education and Research, Mohali	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
126.	National Institute of Sowa-Rigpa (NISR), Leh	AYUSH	Institute for preservation, promotion and development of Sowa-Rigpa as a model Institute for evolving high standards of teaching, training, research and patient care and also to invoke scientific outlook to the knowledge of Sowa-Rigpa System of Medicine.
127.	Post Graduate Institute of Medical Education and Research, Chandigarh	Health	Higher Medical Education and Hospital services
128.	Sant Longowal Institute of Engineering and Technology, Bathinda	Education	Technical Education
129.	Indian Institute of Management (IIM), Amritsar	Education	Higher Management Education
130.	Jallianwala Bagh National Memorial Trust, Amritsar	Culture	Jallianwala Bagh is a public garden in Amritsar in Punjab and houses a memorial of national importance by the Government of India, to commemorate the massacre by British occupying forces of peaceful celebrators including unarmed women and children, on the occasion of the Punjabi New Year on April 13, 1919. The memorial is managed by the Jallianwala Bagh National Memorial Trust
131.	Chandigarh Commission for Protection of Child Rights, Chandigarh	Women and Child Development	Ensuring the protection of children against all forms of abuse and violation of child rights

Sl. No.	Name of the CAB	Ministry	Brief Functions
132.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Chandigarh	Environment, Forest and Climate Change	To undertake activities related to compensatory afforestation, management and conservation of forest and wildlife in the State.
133.	Central University of Karnataka, Kalaburgi	Education	Higher Education
134.	Indian Institute of Management, Bangalore	Education	Higher Management Education
135.	Indian Institute of Science, Bangalore	Education	Higher Education
136.	National Institute of Mental Health and Neuro Sciences, Bangalore	Health	It is multidisciplinary institute for patient care, academic pursuit and cutting edge research in the field of mental health and neurosciences.
137.	National Institute of Technology, Surathkal, Karnataka	Education	Technical Education
138.	Indian Institute of Information Technology, Dharwad	Education	Technical Education
139.	Indian Institute of Technology (IIT), Dharwad	Education	Technical Education and research
140.	National Institute of Unani Medicine, Bangalore	AYUSH	Working as a model of post graduate, teaching, training and research in Unani System of Medicine.
141.	All India Institute of Medical Sciences, Bhopal	Health	Higher Medical Education and Hospital services
142.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior	Education	Technical Education
143.	Dr. Hari Singh Gour, Vishwavidyalaya, Sagar, Madhya Pradesh	Education	Higher Education
144.	Indian Institute of Management, Indore	Education	Higher Management Education
145.	Indian Institute of Technology, Indore	Education	Technical Education and research
146.	Indian Institute of Science Education And Research(IISER), Bhopal	Education	Research in area of Science and provide quality science education
147.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	Culture	It is an anthropology museum to present an integrated story of the evolution of man and culture with special reference to India.
148.	Indira Gandhi National Tribal University, Amarkantak, Madhya Pradesh	Education	Higher Education
149.	Lakshmibai National Institute of Physical Education, Gwalior	Youth Affairs and Sports	The institute promotes excellence in sports and physical education with its vast range of courses under UG, PG, PGDM, and Ph.D. categories
150.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain, Madhya Pradesh	Education	Higher Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
151.	Maulana Azad National Institute of Technology, Bhopal	Education	Technical Education
152.	National Judicial Academy, Bhopal	Law and Justice	To organise trainings to aid the judges in their judging role and in performance of court administration work.
153.	National Institute of Technical Teachers Training and Research, Bhopal	Education	Institute for teacher training and improving quality of entire gamut of Technical Education System.
154.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore, Bhopal	Social Justice	It is a National Institute working in the area of mental health rehabilitation
155.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalpur	Education	established to foster the research and development activities in the areas of IT enabled design and manufacturing and Design of IT system
156.	School of Planning and Architecture, Bhopal	Education	Institute of specialising in education and research in the field of Urban Planning, Architecture and Design
157.	Indian Institute of Information Technology, Bhopal	Education	Technical Education
158.	All India Institute of Medical Sciences, Raipur	Health	Higher Medical Education and Hospital services
159.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)	Education	Higher Education
160.	Indian Institute of Management (IIM), Raipur	Education	Higher Management Education
161.	Indian Institute of Technology (IIT), Bhilai	Education	Technical Education and research
162.	National Institute of Technology, Raipur	Education	Technical Education
163.	Manipur University, Imphal	Education	Higher Education
164.	National Institute of Technology (NIT), Manipur, Langol, Manipur	Education	Technical Education
165.	Regional Institute of Medical Institute of Medical Sciences, Lamphelpat, Manipur	Health	It is an institution of regional importance catering to the needs of the North Eastern Region in the field of medical education by providing undergraduate and post graduate courses, bringing together in one place the educational facilities for the training of personnel in all important branches of medical specialties.
166.	Indian Institute of Information Technology (IIIT), Manipur	Education	Technical Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
167.	National Sports University, Manipur	Youth Affairs and Sports	It is the first Central University to be set up in India in 2018 to focus on sports education and produce top athletes, sports scientists, and physical educationists.
168.	National Institute of Technology (NIT), Meghalaya	Education	Technical Education
169.	North-Eastern Hill University, Shillong	Education	Higher Education
170.	North-Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong	Health	It is an educational institute that imparts postgraduate medical training and undergraduate medical training and also a working hospital that provides inexpensive medical care to patients.
171.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong	AYUSH	Set up to provide health care to the people of NE Region and Sikkim under Ayurveda and Homoeopathy systems of medicine; to promote and popularize Ayurveda and Homoeopathy and to create awareness among the general masses regarding the importance, effectiveness and potentials of Ayurveda and Homoeopathy, the expansion of health care facilities, improvement in the doctor-population ratio and RandD on bio-resources in the North East region.
172.	Rajiv Gandhi Indian Institute of Management, Shillong	Education	Higher Management Education
173.	National Institute of Technology (NIT), Mizoram	Education	Technical Education
174.	Mizoram University, Aizwal	Education	Higher Education
175.	Nagaland University, Kohima	Education	Higher Education
176.	National Institute of Technology (NIT), Nagaland	Education	Technical Education
177.	North-East Zone Cultural Centre, Dimapur	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts
178.	National Institute of Technology (NIT), Sikkim	Education	Technical Education
179.	Sikkim University, Gangtok	Education	Higher Education
180.	Board of Apprenticeship Training, Chennai	Education	Prime objective to utilise fully the facilities available in industry for imparting practical training with a view to meeting the requirements of skilled manpower for industry.

Sl. No.	Name of the CAB	Ministry	Brief Functions
181.	Central Council for Research in Siddha	AYUSH	It is working towards the scientific validation of Siddha System of Medicine through clinical research, drug research, medicinal plants research, fundamental research, literary research and documentation.
182.	Central Institute of Classical Tamil, Chennai	Education	Carrying out higher research Classical Tamil at international levels not to be found elsewhere globally
183.	Central University of Tamilnadu, Thiruvavur	Education	Higher Education
184.	Coastal Aquaculture Authority	Fisheries, Animal Husbandry and Dairying	Regulating the activities connected with coastal aquaculture in coastal areas and matters connected therewith or incidental thereto
185.	Pondicherry University, Puducherry	Education	Higher Education
186.	Gandhigram Rural Institute, Gandhigram, Tamil Nadu	Health	Providing knowledge support to rural sector to usher in a self reliant, self sufficient and self governed society
187.	Indian Institute of Technology, Madras	Education	Technical Education and research
188.	Indian Institute of Management, Tiruchirapalli	Education	Higher Management Education
189.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram	Education	An Institute of National Importance Specialised in IT Enabled Design and Manufacturing
190.	Jawarlal Institute of PGIMER, Puduchery	Health	An Institute of National Importance and a tertiary care referral hospital.
191.	National Institute of Siddha, Chennai	AYUSH	It is one of the eight national institutes established across nation, for training and research in "Indian Systems of Medicine and Homoeopathy education"
192.	National Institute of Technical Teachers Training and Research, Chennai	Education	Set up to address the current challenges in the field of Technical Education and fulfill the evolving needs and expectations of the changing world by renewing the principles of the Teaching Learning process and to anchor teaching in the quality culture of the Technical Institutions and articulate pedagogical competence to satisfy the demand for "Lifelong Learning".
193.	National Institute of Technology, Tiruchirapally	Education	Technical Education
194.	National Institute of Technology (NIT), Karaikal, Puducherry	Education	Technical Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
195.	National Institute of Empowerment of Persons with Multiple Disabilities, Chennai	Social Justice	To serve as a national resource center for empowerment of persons with Multiple Disabilities
196.	Rajiv Gandhi National Institute of Youth Development (RGNIYD), Sriperumbudur, Chennai	Youth Affairs and Sports	To be at the centre of excellence for youth development of India
197.	National Instructional Media Institute, Chennai	Skill Development	To make available well prepared instructional material for the use of the trainees and trainers for securing overall improvement in the standard of training imparted in Industrial Training Institutes (ITIs), short term skill development courses and also for Industries and establishments implementing the Apprenticeship training programme.
198.	Indian Institute of Information Technology (IIIT), Srirangam, Trichy	Education	Technical Education
199.	Central University of Kerala, Kasargod	Education	Higher Education
200.	Coconut Development Board	Agriculture	For the integrated development of coconut cultivation and industry in the country with focus on productivity increase and product diversification.
201.	Indian Institute of Science Education And Research (IISER), Trivandrum	Education	Research in area of Science and provide quality science education
202.	Indian Institute of Management, Kozhikode	Education	Higher Management Education
203.	Indian Institute of Information Technology (IIIT), Kottayam	Education	Technical Education
204.	Indian Institute of Technology (IIT), Palakkad	Education	Technical Education and research
205.	National Institute of Technology, Calicut	Education	Technical Education
206.	National Institute of Technology, Agartala	Education	Technical Education
207.	Tripura University	Education	Higher Education
208.	All India Institute of Ayurveda	AYUSH	Its vision is to be an Outstanding Center of Excellence for Ayurveda Tertiary Health Care and set highest standards of Education, Research and Patient Care through Ayurveda for the benefit of humanity.
209.	All India Institute of Medical Sciences, New Delhi	Health	Higher Medical Education and Hospital services
210.	Council for Advancement of People's Action and Rural Technology, New Delhi.	Rural Development	To interface between the government and NGOs that seek to improve the quality of life in India's rural areas.

Sl. No.	Name of the CAB	Ministry	Brief Functions
211.	Central Adoption Resource Authority, New Delhi	Women and Child Development	Nodal body for adoption of Indian children and is mandated to monitor and regulate in-country and inter-country adoptions
212.	Central Council for Research in Homoeopathy, New Delhi	AYUSH	Research in Homoeopathy
213.	Central Council for Research in Ayurvedic Sciences, New Delhi	AYUSH	Research in Ayurvedic Sciences
214.	Central Council for Research in Unani Medicine, New Delhi	AYUSH	Research in Unani Medicine
215.	Central Medical Service Society, New Delhi	Health	Set up to procure high quality health sector goods in a transparent and cost-effective manner in line with the directives of the Government of India and ensure timely and uninterrupted supply of health sector goods and services.
216.	Central Waqf Council, New Delhi	Minority Affairs	An Advisory Body to the Central Government on matters concerning the working of the Waqf Boards
217.	Employees Provident Fund Organisation, New Delhi	Labour	Social security organisation aiming to extend universal coverage and ensuring seamless and uninterrupted service delivery to its stakeholders through state-of-the-art technology.
218.	Employees State Insurance Corporation, New Delhi	Labour	To provide for certain benefits to Employees in case of sickness, maternity and employment injury
219.	Food Safety and Standards Authority of India	Health	Statutory body for food safety and regulation in India
220.	Indian Council of Medical Research, New Delhi	Health	Apex body for formulation, coordination and promotion of biomedical research
221.	Indian Sign Language Research and Training Centre, New Delhi	Social Justice	To promote the use of Indian Sign Language as educational mode for deaf students at primary, secondary and higher education levels
222.	Morarji Desai National Institute of Yoga, New Delhi	AYUSH	Yoga Education and Training
223.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	Social Justice	Statutory body for development of Persons with Disability
224.	National Commission for Protection of Child Rights, New Delhi	Women and Child Development	Statutory body for Protection of Child Rights

Sl. No.	Name of the CAB	Ministry	Brief Functions
225.	National Commission for Backward Classes, New Delhi	Social Justice	Constitutional body for Backward Classes
226.	National Commission for Women, New Delhi	Women and Child Development	Statutory body for welfare of Women
227.	National Institute of Health and Family Welfare, New Delhi	Health	An apex technical institute for the promotion of health and family welfare programmes in the country
228.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi	Social Justice	Institute for the physically disabled
229.	Rashtriya Mahila Kosh, New Delhi	Women and Child Development	Organisation for socio-economic empowerment of women.
230.	Rehabilitation Council of India, New Delhi	Social Justice	Its mandate is to regulate and monitor services given to persons with disability, to standardise syllabi and to maintain a Central Rehabilitation Register of all qualified professionals and personnel working in the field of Rehabilitation and Special Education.
231.	All India Council for Technical Education, New Delhi	Education	Technical Education
232.	Central Tibetan Schools Administration, New Delhi	Education	Established with the objective to establish, manage and assist schools in India for the education of Tibetan Children living in India while preserving and promoting their culture and heritage.
233.	Centre for Cultural Resources and Training, New Delhi	Culture	The Centre for Cultural Resources and Training is one of the premier institutions working in the field of linking education with culture.
234.	Delhi Public Library, New Delhi	Culture	Provides free library services to the children, and adults irrespective of any distinction of sex, caste, creed, and religion. It also looks recreational needs to harness the latent potential of the members of the public by providing a suitable platform for socio-cultural activities.
235.	Central Sanskrit University (Earlier known as Rashtriya Sanskrit Sansthan), New Delhi	Education	Higher Education
236.	Delhi University	Education	Higher Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
237.	Indian Council for Cultural Relations, New Delhi	External Affairs	Formulation and implementation of policies and programmes relating to India's external cultural relations.
238.	Indian Council of Historical Research, New Delhi	Education	To promote and give directions to historical research.
239.	Indian Council of Social Sciences Research, New Delhi	Education	National body for overseeing research in the social sciences in India.
240.	Indian Council of World Affairs, New Delhi	External Affairs	External affair matters
241.	Indian Institute of Technology, Delhi	Education	Technical Education and Research
242.	Indira Gandhi National Center for the Arts, New Delhi	Culture	Promotion of art and culture
243.	Indira Gandhi National Open University (IGNOU), New Delhi	Education	Higher Education
244.	Jamia Milia Islamia, New Delhi	Education	Higher Education
245.	Jawaharlal Nehru University, New Delhi	Education	Higher Education
246.	Kendriya Vidyalaya Sangathan, New Delhi	Education	School education
247.	Shastri Indo-Canadian Institute	Education	Improvement of Indo Canadian relations
248.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi	Education	Higher education
249.	Lalit Kala Akademi, New Delhi	Culture	To encourage and promote study and research in the fields of creative arts such as painting, sculpture and graphics etc
250.	National Book Trust, New Delhi	Education	Publishing and promotion of books
251.	National Commission for Minorities Educational Institutions, New Delhi	Education	Minorities welfare
252.	National Council for Promotion of Urdu Language, New Delhi	Education	Promotion of Urdu language
253.	National Council for Teachers Education, New Delhi	Education	Oversee standards, procedures and processes in Teacher education
254.	National Council of Educational Research and Training, New Delhi	Education	To frame common system of school education
255.	National Education Society for Tribal Students, New Delhi	Tribal Affairs	Set up with the aim of providing high-quality education to all the tribal students across the country in their own specific environment.
256.	National Dope Testing Laboratory, New Delhi	Youth Affairs and Sports	Dope Testing in Sports in India
257.	National Human Rights Commission, New Delhi	Home Affairs	Human rights watchdog

Sl. No.	Name of the CAB	Ministry	Brief Functions
258.	National Institute/University of Educational Planning and Administration, New Delhi	Education	Premier organisation dealing with capacity building and research in planning and management of education
259.	National School of Drama, New Delhi	Culture	Theatre training institution
260.	National Sports Development Fund (NSDF)	Youth Affairs and Sports	Sports development
261.	Nehru Memorial Museum and Library, New Delhi	Culture	Museum and Library
262.	Nehru Yuva Kendra Sangathan, New Delhi	Youth Affairs and Sports	Set up with the objective of providing rural youth avenues to take part in the process of nation building as well providing opportunities for the development of their personality and skills.
263.	National Institute of Technology (NIT), Delhi	Education	Technical Education
264.	National Testing Agency, New Delhi	Education	To conduct entrance examinations for educational institutions
265.	Prasar Bharati, New Delhi	Information and Broadcasting	National broadcaster
266.	Press Council of India, New Delhi	Information and Broadcasting	Self-regulatory watchdog of the press
267.	Sahitya Akademi, New Delhi	Culture	Promotion of literature in Indian languages
268.	Sangeet Natak Akademi, New Delhi	Culture	Apex body in the field of performing arts
269.	School of Planning and Architecture, New Delhi	Education	Higher education in the fields of planning and architecture
270.	Sports Authority of India, New Delhi	Youth Affairs and Sports	Development of sports in India
271.	University Grants Commission, New Delhi	Education	Higher Education
272.	International Buddhist Confederation, New Delhi	Culture	To provide common platform for the global Buddhist community
273.	National Council for Vocational Education and Training (formerly National Skill Development Agency, New Delhi)	Skill Development	An overarching skills regulator
274.	South Asian University, New Delhi	External Affairs	Higher education
275.	Indian Centre for Migration, New Delhi	External Affairs	A research think-tank to Ministry of External Affairs
276.	Land Ports Authority of India, New Delhi	Home Affairs	Build and operate land ports on India's borders
277.	National Anti-Doping Agency, New Delhi	Youth Affairs and Sports	For promoting, coordinating, and monitoring the doping control program in sports in India
278.	Asiatic Society, Kolkata	Culture	Library and museum

Sl. No.	Name of the CAB	Ministry	Brief Functions
279.	All India Institute of Medical Sciences, Kalyani	Health	Higher Medical Education and Hospital services
280.	Board of Practical Training (Eastern Region), Kolkata	Education	To facilitate the freshly passed out graduates and diploma holders in engineering technology for acquiring practical training in Industries / Organisations
281.	Chittaranjan National Cancer Institute, Kolkata	Health	Cancer Hospital and Research Institute
282.	Ghani Khan Chaudhary Institute of Engineering and Technology (GKCIET), Kolkata	Education	Technical Education
283.	Indian Institute of Management, Kolkata	Education	Higher Management Education
284.	Indian Institute of Science Education and Research, Kolkata	Education	Research in area of Science and provide quality science education
285.	Indian Institute of Technology, Kharagpur	Education	Technical Education and research
286.	Indian Museum, Kolkata	Culture	The Indian Museum is the largest and oldest museum in India and has rare collections of antiques, armour and ornaments, fossils, skeletons, mummies, and Mughal paintings.
287.	Municipal Council, Port Blair, Andaman and Nicobar Islands	Home Affairs	Municipal Council
288.	National Council of Science Museum, Kolkata	Culture	Science museum
289.	National Institute of Homoeopathy, Kolkata	AYUSH	To conduct higher education in Homoeopathy
290.	National Institute of Technology, Durgapur	Education	Technical Education
291.	National Institute of Technical Teachers Training and Research, Kolkata	Education	Training to teachers
292.	National Institute of Pharmaceuticals Education and Research, Kolkata	Chemicals and Fertilisers	Higher education and research in the field of pharmaceuticals
293.	Raja Ram Mohan Roy Library Foundation, Kolkata	Culture	It is the nodal agency of the Government of India to support public library services and systems and promote public library movement in the country.
294.	Vishva Bharati, Santiniketan, West Bengal	Education	Higher Education
295.	Building and Other Construction Workers' Welfare Board, Port Blair	Home Affairs	Welfare of construction worker
296.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata	Culture	Centre for research and learning
297.	Indian Institute of Information Technology (IIIT), Kalyani	Education	Technical Education

Sl. No.	Name of the CAB	Ministry	Brief Functions
298.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah	Education	Technical Education
299.	Victoria Memorial Hall, Kolkata	Culture	The Victoria Memorial Hall is India's largest and one of its oldest museum libraries.
300.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Andaman and Nicobar	Environment, Forest and Climate Change	To undertake activities related to compensatory afforestation, management and conservation of forest and wildlife in the state.
301.	Assam University, Silchar	Education	Higher Education
302.	All India Institute of Medical Sciences, Guwahati	Health	Higher Medical Education and Hospital services
303.	Central Institute of Technology, Kokrajhar	Education	Technical Education
304.	Indian Institute of Technology, Guwahati	Education	Technical Education and research
305.	National Institute of Technology, Silchar	Education	Technical Education
306.	National Institute of Pharmaceuticals Education and Research, Guwahati	Chemicals and Fertilisers	Higher education, research and development in pharmaceutical sciences.
307.	Indian Institute of Information Technology (IIIT), Guwahati	Education	Technical Education
308.	Tezpur University, Tezpur	Education	Higher Education
309.	All India Institute of Medical Sciences, Nagpur	Health	Higher Medical Education and Hospital services
310.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai	Social Justice	To deal with the various aspects of rehabilitation of the Hearing Handicapped, various undergraduate and post graduate courses are being offered
311.	Board of Apprenticeship Training, Mumbai	Education	Prime objective to utilise fully the facilities available in industry for imparting practical training with a view to meeting the requirements of skilled manpower for industry.
312.	Central Board of Workers Education, Nagpur (Dattopant Thengadi National Board for Workers Education and Development)	Labour	To implement the Workers Education Scheme
313.	Haj Committee of India, Mumbai	Minority Affairs	Manages the Haj work in coordination with Ministry of External Affairs, Ministry of Civil Aviation, Haj Committee of India (HCoI) and Consulate General of India (CGI), Jeddah, Kingdom of Saudi Arabia.
314.	Indian Institute of Science Education and Research, Pune	Education	Research in area of Science and provide quality science education
315.	Indian Institute of Technology, Mumbai	Education	Technical Education and research

Sl. No.	Name of the CAB	Ministry	Brief Functions
316.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha	Education	Higher Education
317.	Indian Institute of Information Technology (IIIT), Nagpur	Education	Technical Education
318.	Indian Institute of Information Technology (IIIT), Pune	Education	Technical Education
319.	Indian Institute of Management (IIM), Nagpur	Education	Higher Management Education
320.	National Institute of Technology (NIT), Goa	Education	Technical Education
321.	National Institute of Industrial Engineering, Mumbai	Education	Technical Education
322.	Visvesvaraya National Institute of Technology, Nagpur	Education	Technical Education
323.	Indian Institute of Technology (IIT), Goa	Education	Technical Education
324.	Central Zoo Authority, New Delhi	Environment, Forest and Climate Change	The Central Zoo Authority (CZA) is the body of the government of India responsible for oversight of zoos.
325.	Council of Scientific and Industrial Research, New Delhi	Science and Technology	It was established in 1942 to promote scientific knowledge and boost industrialisation and economic growth and is now one of the largest publicly funded RandD organisations in the world.
326.	National Bio-diversity Authority, Chennai	Environment, Forest and Climate Change	The NBA is a Statutory body and that performs facilitative, regulatory and advisory function for Government of India on issue of conservation, sustainable use of biological resource and fair equitable sharing of benefits of use.
327.	National Tiger Conservation Authority, New Delhi	Environment, Forest and Climate Change	It is a statutory body under the Ministry of Environment, Forests and Climate Change constituted for strengthening tiger conservation.
328.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Delhi	Environment, Forest and Climate Change	Afforestation
329.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram, Kerala	Science and Technology	Medical education
330.	Technology Development Board, New Delhi	Science and Technology	Set up to provide financial assistance to Indian industrial concerns and other agencies, attempting development and commercial application of indigenous technology, or adapting imported technology to wider domestic applications.

Sl. No.	Name of the CAB	Ministry	Brief Functions
331.	Wild Life Institute of India, Dehradun	Environment, Forest and Climate Change	Established in 1982, Wildlife Institute of India (WII) is an internationally acclaimed Institution, which offers training program, academic courses and advisory in wildlife research and management. The Institute is actively engaged in research across the breadth of the country on biodiversity related issues.
332.	Science and Engineering Research Board, New Delhi	Science and Technology	Science and Engineering Research
333.	Regional Centre for Biotechnology, Faridabad	Science and Technology	The primary focus is to provide world class education, training and conduct innovative research at the interface of multiple disciplines to create high quality human resource in disciplinary and interdisciplinary areas of biotechnology in a globally competitive research milieu.
334.	Indian Council of Agricultural Research, New Delhi	Agriculture	Central body for Agricultural Research
335.	Central Agricultural University, Imphal	Agriculture	Agricultural Education and Research
336.	National Centre for Cold-Chain Development, New Delhi	Agriculture	Set up to work in close collaboration with industry and other stake holders to promote and develop integrated cold-chain in India for perishable food and vegetables and other perishable allied agri – commodities to reduce wastages and improve the gains to farmers and consumers substantially.
337.	National Cooperative Development Corporation, New Delhi	Agriculture	Cooperative Development
338.	Protection of Plant Varieties and Farmers Rights Authority, New Delhi	Agriculture	Protection of Plant Varieties and Farmers Rights
339.	Bureau of Indian Standards, New Delhi	Consumer Affairs	Standardisation, marking and quality certification of goods
340.	Warehousing Development and Regulatory Authority, New Delhi	Food Processing	Development and regulation of warehouses,
341.	Betwa River Board, Jhansi, Uttar Pradesh	Jal Shakti	Board to manage Multipurpose project on river Betwa
342.	Brahmaputra Board, Guwahati	Jal Shakti	Planning and integrated implementation of measures for the control of flood and bank erosion in Brahmaputra and Barak Valley and for matters connected therewith.

Sl. No.	Name of the CAB	Ministry	Brief Functions
343.	Narmada Control Authority, Vijay Nagar, Indore, Madhya Pradesh	Jal Shakti	The Narmada Control Authority has been setup under the final orders and decision of the Narmada Water Disputes Tribunal as a machinery for implementation of its directions and decision.
344.	National Mission For Clean Ganga, New Delhi	Jal Shakti	Reducing the pollution of the river Ganga.
345.	National Water Development Agency, New Delhi	Jal Shakti	To carry out the water balance and other studies on a scientific and realistic basis for optimum utilisation of water resources.
346.	Godavari River Management Board, Hyderabad	Jal Shakti	Administration, regulation, maintenance and operation of projects.
347.	Krishna Management Board, Hyderabad	Jal Shakti	Administration, regulation, maintenance and operation of projects
348.	Central Tribal University of Andhra Pradesh (CTUAP), Vizianararam	Education	Higher Education
349.	Central University of Andhra Pradesh, Anantapuramu	Education	Higher Education
350.	Indian Institute of Information Technology (IIIT), Bhagalpur	Education	Technical Education
351.	Indian Institute of Information Technology (IIIT), Raichur, Karnataka	Education	Technical Education
352.	All India Institute of Medical Sciences, Bibinagar, Hyderabad	Health	Higher Medical Education and Hospital services
353.	All India Institute of Medical Sciences, Deoghar	Health	Higher Medical Education and Hospital services
354.	Veterinary Council of India, New Delhi	Fisheries, Animal Husbandry and Dairying	regulates veterinary practice in India
355.	National Institute for Orthopaedically Handicapped, Kolkata	Social Justice	Benefit of Orthopaedically Handicapped person
356.	National Institute of Naturopathy, Pune	AYUSH	Naturopathy Education
357.	Dental Council of India, New Delhi	Health	Regulate Dental Education
358.	Indian Nursing Council, New Delhi	Health	Regulate Nursing Education
359.	National Medical Commission	Health	Regulate medical profession
360.	National Board of Examinations, Delhi	Health	Standardising postgraduate medical education.
361.	Pharmacy Council of India, New Delhi	Health	To regulate the profession of pharmacy and to make better provision for the regulation of the profession and practice of pharmacy and for that purpose to constitute Pharmacy Councils.

Sl. No.	Name of the CAB	Ministry	Brief Functions
362.	National Council of Homoeopathy	AYUSH	Higher Education in Homoeopathy
363.	Central Council For Research In Yoga And Naturopathy, New Delhi	Health	Promote Yoga and Naturopathy Education
364.	Indian Council of Philosophical Research, New Delhi	Education	Education and research in Philosophy.
365.	National Council for promotion of Sindhi Language, New Delhi	Education	promotion of Sindhi Language
366.	Centre for Studies in Civilisation, New Delhi	Education	Research in history, philosophy etc
367.	Auroville Foundation, Auroville	Education	The Auroville Foundation undertakes research, education and service activities and has units which contribute to making Auroville a self-supporting township.
368.	State Legal Service Authority, UT Chandigarh	Law and Justice	provide free Legal Services to the weaker sections of the society
369.	Central Board Of Secondary Education, New Delhi	Education	Regulate School education
370.	National Bal Bhavan Society, New Delhi	Education	Development of children in the age group of 5 to 16 years
371.	Rashtriya Ayurveda Vidyapeeth, New Delhi	AYUSH	Ayurveda Education
372.	Central Council of Indian Medicine, New Delhi	AYUSH	It is one of the Professional councils under University Grants Commission (UGC) to monitor higher education in Indian systems of medicine, including Ayurveda, Siddha, Unani and Sowa-Rigpa.
373.	East Zone Cultural Centre, Kolkata	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts.
374.	South Central Zone Cultural Centre, Nagpur	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts.
375.	Gandhi Smriti And Darshan Samiti, New Delhi	Culture	The basic aim and objective of the Samiti are to propagate the life, mission and thought of Mahatma Gandhi through various socio-educational and cultural programmes.
376.	National Culture Fund, New Delhi	Culture	National Culture Fund encourages and invites participation and collaboration In Furthering The cause of preserving the rich and varied intangible heritage of our country.
377.	National Museum Institute of Art Conservation and Museology, New Delhi	Culture	One of the leading centres in the country for training and research in the field of art and cultural heritage.

Sl. No.	Name of the CAB	Ministry	Brief Functions
378.	Tibet House, New Delhi	Culture	The Tibet House was founded in 1965 by His Holiness the Dalai Lama to preserve and disseminate the unique cultural heritage of Tibet and to provide a centre for Tibetan and Buddhist studies. It has since widened its horizons.
379.	West Zone Cultural Centre, Udaipur	Culture	Preserve the Cultural heritage
380.	Central Institute of Buddhist Studies, Leh	Culture	The mission of the Central Institute of Buddhist Studies lies in developing the personality of the students by instilling in them the values of Buddhist philosophy, literature and arts.
381.	North Zone Cultural Centre, Patiala	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts
382.	Kalakshetra Foundation, Chennai	Culture	It is an arts and cultural academy dedicated to the preservation of traditional values in Indian art and crafts, especially in the field of Bharatanatyam dance and Gandharvaveda music.
383.	South Zone Cultural Centre, Thanjavur	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts
384.	Allahabad Museum Society, Allahabad	Culture	To organise, undertake, conduct, encourage and promote study and research in the field of museum development.
385.	Khuda Bakhsh Oriental Public Library, Patna	Culture	It is the world's largest and best collections of Islamic, Sanskrit, Persian, Urdu, Hindi and Kashmiri manuscripts and art
386.	North Central Zone Cultural Centre, Allahabad	Culture	To preserve, innovate and promote the projection and dissemination of the arts and crafts
387.	Rampur Raza Library Board, Rampur	Culture	Preservation and protection of invaluable collection of manuscripts, paintings and rare books and promotion of learning and creating awareness among the young scholars.
388.	Lakshadweep Building Development Board, Kavaratti	Environment, Forest and Climate Change	Plan the development of Lakshwadeep.
389.	Darga Khwaja Saheb, Ajmer	Minority Affairs	Sufi tomb management
390.	State Legal Service Authority, UT Lakshadweep	Law and Justice	Implement Legal Services Programmes

Sl. No.	Name of the CAB	Ministry	Brief Functions
391.	District Legal Service Authority, UT Chandigarh	Law and Justice	Implement Legal Services Programmes
392.	National Legal Service Authority, New Delhi	Law and Justice	Legal Aid, Advice and Services
393.	Centre for Railway Information Systems (CRIS), New Delhi	Railways	Develops and manages the Information Technology applications of the Indian Railways
394.	Rail Land Development Authority, New Delhi	Railways	Development of vacant Railway Land for commercial use for the purpose of generating revenue by non-tariff measures.
395.	Himalayan Mountaineering Institute, Darjeeling	Defence	Centre of excellence in the field of mountaineering.
396.	National Institute of Mountaineering and Sports, Dirang, Arunachal Pradesh	Defence	Offer training across land, air and water
397.	Nehru Institute of Mountaineering, Uttarkashi	Defence	Introduce and initiate young men, women and school children to the mountains and nature through its various Mountaineering and Adventure courses.
398.	Jawahar Institute of Mountaineering and Winter Sports, Jammu and Kashmir	Defence	To expose the youth to nature, kindling the spirit of adventure, develop personality, character, courage and confidence through adventure sports.
399.	Aeronautical Development Agency (ADA), Bengaluru	Defence	Co-ordinated management of full range activities leading to development of advance technology flight vehicles and promoting development of a national base in Aeronautics
400.	Telecom Regulatory Authority, New Delhi	Communications	Create and nurture conditions for growth of telecommunications in the country in a manner and at a pace which will enable India to play a leading role in emerging global information society.
401.	Unique Identification Authority of India (UIDAI), New Delhi	Electronic and IT	Aadhaar enrolment, authentication and related operation and management.
402.	Securities and Exchange Board of India (SEBI), Mumbai	Finance, Department of Financial Services	Protection of investors' interests and regulation of securities market.
403.	New Mangalore Port Authority, Mangaluru, Karnataka	Ports, Shipping and Waterways	Handles bulk, liquid chemicals, hazardous cargoes, crude and POL products, heavy lifts, machinery.

Sl. No.	Name of the CAB	Ministry	Brief Functions
404.	Cochin Port Authority, Kochi, Kerala	Ports, Shipping and Waterways	Port activities including services for environmental conservation.
405.	Chennai Port Authority, Chennai	Ports, Shipping and Waterways	Port operations with State-of-the-Art technologies.
406.	V.O. Chidambaranar Port Authority, Thoothukudi, Tamil Nadu	Ports, Shipping and Waterways	Port services with State of the Art technologies
407.	Coir Board, Kochi, Kerala	Micro, Small and Medium Enterprises	Promotes exports, regulate production, fixation of grade standard of coir yarn and coir products technological and economic research etc.
408.	Spices Board, Kochi, Kerala	Commerce and Industry	Develop, promote and regulate export of spices
409.	Marine Products Export Development Authority, Kochi, Kerala	Commerce and Industry	Nodal agency for the holistic development of seafood industry.
410.	The Insurance Regulatory and Development Authority of India, Hyderabad	Finance, Department of Financial Services	Protection of policyholders' interest, orderly growth of insurance industry, ensures fair and transparent conduct in financial markets dealing with Insurance.
411.	Indian Maritime University, Chennai	Ports, Shipping and Waterways	Facilitate and promotes maritime studies and related training and research.
412.	Rubber Board, Kottayam, Kerala	Commerce and Industry	Promotion and development of Rubber Industry
413.	National Institute of Design, Ahmedabad	Commerce and Industry	Ensures the expansion in the number of quality design professionals and faculty.
414.	Oil Industry Development Board, Noida, Uttar Pradesh	Petroleum and Natural Gas	Provides financial assistance for development of Oil Industry.
415.	Tea Board India, Kolkata	Commerce and Industry	Overall development of the tea industry
416.	Coal Mines Provident Fund Organisation, Dhanbad, Jharkhand	Coal	Administers the Coal Mines Provident Fund and Miscellaneous Provision Act, 1948 and different schemes framed there under.
417.	Bureau of Energy Efficiency, New Delhi	Power	Creates awareness and disseminates information on energy efficiency and conservation
418.	National Power Training Institute (NPTI), Faridabad	Power	Imparts training in all segments of the power sector i.e. generation, transmission and distribution.
419.	Petroleum and Natural Gas Regulatory Board, New Delhi	Petroleum and Natural Gas	Facilitation of investments flow into the basic infrastructure for efficient transportation/distribution of petroleum/ petroleum products and natural gas at minimum cost and high level of protection of consumer interests.

Sl. No.	Name of the CAB	Ministry	Brief Functions
420.	Rajiv Gandhi Institute of Petroleum Technology, Amethi, Uttar Pradesh	Petroleum and Natural Gas	Energy related educational and RandD activities
421.	Central Electricity Regulatory Commission, New Delhi	Power	Regulates tariff of generating companies, determines tariff for inter-State transmission of electricity, issues transmission licenses, adjudicates upon disputes involving generating companies or transmission licensee, etc.
422.	Joint Electricity Regulatory Commission, Gurugram	Power	Consolidates the laws relating to generation, transmission, distribution, trading and use of electricity
423.	Insolvency and Bankruptcy Board of India, New Delhi	Corporate Affairs	Promotes the development and regulates the practices of, insolvency professionals, insolvency professional agencies, information utilities in furtherance of the purposes of the Insolvency and Bankruptcy Code, 2016.
424.	Competition Commission of India, New Delhi	Corporate Affairs	Works to eliminate practices adversely affecting competition, promoting competition, protecting consumers' interests and ensures freedom of trade
425.	Pension Fund Regulatory Development Authority (PFRDA), New Delhi	Finance, Department of Financial Services	Regulator for promotion and development of an organised pension system to serve the old age income needs of people on a sustainable basis.
426.	National Institute of Fashion Technology, New Delhi	Textiles	Provides learning of highest standards in fashion including technology, design and management.
427.	Textiles Committee, Mumbai	Textiles	Ensure the quality of textiles and textile machinery both for internal consumption and export purposes.
428.	Agricultural and processed Food Products Export Development Authority, New Delhi	Commerce and Industry	Providing financial assistance/development of the industries relating to scheduled products for exports, registration of persons as exporters, etc.
429.	Export Inspection Council and Export Inspection Agencies, New Delhi	Commerce and Industry	Notifies commodities subjected to quality control, inspection prior to export, establishes standards of quality for such notified commodities, etc.
430.	Footwear Design and Development Institute, Noida, Uttar Pradesh	Commerce and Industry	Imparts skills to promote growth of footwear and allied industry in the country.

Sl. No.	Name of the CAB	Ministry	Brief Functions
431.	National Institute of Design, Madhya Pradesh	Commerce and Industry	Imparts education to create design professionals, works as repository of design knowledge, experience and information on products, systems, materials, design and production processes related to traditional as well as modern technologies.
432.	National Institute of Design, Haryana	Commerce and Industry	Design learning and delivering solutions to the emerging needs of people integrated with digital and cutting edge technologies.
433.	National Financial Reporting Authority, New Delhi	Corporate Affairs	Recommends accounting/auditing policies/standards to be adopted by companies, monitors/enforce compliance with accounting standards/auditing standards; oversees the quality of service of the professions associated with ensuring compliance with such standards etc.
434.	Investor Education Protection Fund Authority, New Delhi	Corporate Affairs	Administers the Investor Education Protection Fund, makes refunds of shares/unclaimed dividends etc. to investors and promotes awareness among investors.
435.	NATRIP Implementation Society, Gurugram	Commerce and Industry	The project aims at creating core global competencies in automotive sector in India by facilitating seamless integration of Indian Automotive industry with the world.
436.	Central Silk Board, Bengaluru	Textiles	RandD, maintenance of four tier silkworm seed production network, providing leadership, standardising quality parameters etc.
437.	Coffee Board, Bengaluru	Commerce and Industry	Promotion of sale and increasing the consumption in India and elsewhere of the coffee produced in India and matters related thereto.
438.	Tobacco Board, Guntur, Andhra Pradesh	Commerce and Industry	Regulates the production and curing of Tobacco with regard to the demand in India and abroad.
439.	Vishakhapatnam Port Trust, Visakhapatnam, Andhra Pradesh	Ports, Shipping and Waterways	Port activities.
440.	National Institute of Design, Andhra Pradesh	Commerce and Industry	The National Institute of Design, Andhra Pradesh is a design school in Guntur District, India

Sl. No.	Name of the CAB	Ministry	Brief Functions
441.	Delhi Development Authority, New Delhi	Housing and Urban Affairs	Responsible for planning, development and construction of Housing Projects, Commercial Lands, Land Management, Land Disposal, Land Pooling and Land Costing in Delhi
442.	Airport Economics Regulatory Authority of India, New Delhi	Civil Aviation	Determines the tariff for the aeronautical service, development fees in respect of major airports; etc.
443.	National Capital Region Planning Board, New Delhi	Housing and Urban Affairs	Promotion of balanced and harmonised development of the Region.
444.	National Industrial Corridor Development and Implementation Trust, New Delhi	Housing and Urban Affairs	Coordination and unified development of all the five industrial corridors in the country.
445.	Rajghat Samadhi Committee, New Delhi	Housing and Urban Affairs	Administers the affairs of the Samadhi.
446.	Delhi Urban Art Commission, New Delhi	Housing and Urban Affairs	Advises the Central Government in the matter of preserving, developing and maintaining the aesthetic quality of urban and environmental design within Delhi.
447.	Rajiv Gandhi National Aviation University, Fursat Ganj, U.P.	Civil Aviation	Promotes aviation studies, teaching, training and related research.
448.	Indian Road Congress, New Delhi	Road Transport and Highways	National Forum for sharing of knowledge related with road sector.
449.	Calcutta Dock Labour Board, Kolkata	Ports, Shipping and Waterways	Port activities
450.	Syama Prasad Mookerjee Port, Kolkata	Ports, Shipping and Waterways	Port activities
451.	Paradip Port Trust, Paradip	Ports, Shipping and Waterways	Port activities
452.	National Jute Board, Kolkata	Textiles	To compete and increase the global share of Indian jute goods consumption.
453.	National Institute of Design, Assam	Commerce and Industry	to provide Design Education and has the mandate to award the Bachelor's degree in Design (B.Des).
454.	Khadi and Village Industries Commission, Mumbai	Micro, Small and Medium Enterprises	Planning, promotion, organisation and implementation of programs for the development of Khadi and other village industries in the rural areas
455.	Deendayal Port Trust, Gujarat	Ports, Shipping and Waterways	Port activities
456.	Jawaharlal Nehru Port Trust, Mumbai	Ports, Shipping and Waterways	Port activities
457.	Mormugao Port Trust, Goa	Ports, Shipping and Waterways	Port activities

Sl. No.	Name of the CAB	Ministry	Brief Functions
458.	Mumbai Port Trust, Mumbai	Ports, Shipping and Waterways	Port activities
459.	Mumbai Port Trust Pension Fund Trust, Mumbai	Ports, Shipping and Waterways	Institution of a Provident Fund for all Mumbai Port employees.
460.	Tariff Authority of Major Ports, Mumbai	Ports, Shipping and Waterways	Prescribing the rates for services provided and facilities extended by Major Ports
461.	Seamens Provident Fund Organisation, Mumbai	Ports, Shipping and Waterways	Provident Fund for seamen
462.	Stressed Assets Stabilisation Fund (SASF), Mumbai	Ports, Shipping and Waterways	Special Purpose Vehicle Trust for acquiring stressed and non-performing assets of erstwhile IDBI
463.	N.E.I.A.Trust, Mumbai	Commerce and Industry	Credit risk cover for projects and other high-value exports
464.	Madras Special Economic Zone, Chennai	Commerce and Industry	Special Economic Zone for business and trade activities
465.	Cochin Special Economic Zone, Kerala	Commerce and Industry	Special Economic Zone for business and trade activities
466.	Noida Special Economic Zone, Uttar Pradesh	Commerce and Industry	Special Economic Zone for business and trade activities
467.	SEEPZ- Special Economic Zone, Mumbai	Commerce and Industry	Special Economic Zone for business and trade activities
468.	Visakhapatnam Special Economic Zone, Visakhapatnam	Commerce and Industry	Special Economic Zone for business and trade activities
469.	Falta Special Economic Zone, Kolkata	Commerce and Industry	Special Economic Zone for business and trade activities
470.	KA Special Economic Zone, Gandhidham	Commerce and Industry	Special Economic Zone for business and trade activities

Appendix-II

(Referred to in Paragraph no. 1.5(b))

List of Central Autonomous Bodies under various Ministries who submitted accounts after a delay of over three months

Sl. No.	Name of CABs	Date of Submission	Delay (in months)
1.	Mahatma Gandhi National Council of Rural Education (National Council for Rural Institutes, Hyderabad)	2-Nov-21	4
2.	National Sanskrit University (Rashtriya Sanskrit Vidyapeeth), Tirupati	15-Nov-21	4
3.	Salarjung Museum Board, Hyderabad	1-Nov-21	4
4.	Indian Institute of Information Technology (IIIT), Tirupati, Chittoor, Andhra Pradesh	11-Jan-22	6
5.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	10-Dec-21	5
6.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh	29-Nov-21	4
7.	Nav Nalanda Mahavira, Nalanda, Bihar	20-Dec-21	5
8.	Mahatma Gandhi Central University, Motihari, Bihar	17-Dec-21	5
9.	Indian Institute of Information Technology (IIIT), Ranchi	17-Nov-21	4
10.	Allahabad University, Allahabad	14-Oct-21	3
11.	All India Institute of Medical Sciences, Gorakhpur	12-Oct-21	3
12.	Babasaheb Bhimarao Ambedkar University, Lucknow	13-Jan-22	6
13.	Indian Institute of Information Technology, Allahabad	29-Dec-21	5
14.	Kendriya Hindi Shikshan Mandal, Agra	7-Oct-21	3
15.	National Institute of Open Schooling, Noida	18-Nov-21	4
16.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad	7-Feb-22	7
17.	Indian Institute of Information Technology (IIIT), Lucknow	18-Nov-21	4
18.	Hemwati Nandan Bahuguna Garhwal University, Uttarakhand	21-Oct-21	3
19.	National Institute of Technology (NIT), Pauri, Uttarakhand	27-Oct-21	3

Sl. No.	Name of CABs	Date of Submission	Delay (in months)
20.	The Gurukula Kangri Vishwavidyalaya, Haridwar	9-Dec-21	5
21.	All India Institute of Medical Sciences, Rajkot	12-Oct-21	3
22.	Indian Institute of Information Technology (IIIT), Kota	31-Dec-21	5
23.	Central University of Himachal Pradesh, Dharamshala	6-Oct-21	3
24.	Indian Institute of Advanced Studies, Shimla	17-Nov-21	4
25.	Indian Institute of Technology, Mandi, Himachal Pradesh	7-Oct-21	3
26.	Indian Institute of Information Technology (IIIT), Una, Himachal Pradesh	14-Dec-21	5
27.	Indian Institute of Science Education and Research, Mohali	20-Oct-21	3
28.	National Institute of Sowa-Rigpa (NISR), Leh	8-Nov-21	4
29.	Chandigarh Commission for Protection of Child Rights, Chandigarh	7-Dec-21	5
30.	All India Institute of Medical Sciences, Bhopal	20-Jan-22	6
31.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior	23-Nov-21	4
32.	Dr. Hari Singh Gour Vishwavidyalaya, Sagar, Madhya Pradesh	17-Dec-21	5
33.	Lakshmibai National Institute of Physical Education, Gwalior	8-Oct-21	3
34.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain, Madhya Pradesh	11-Nov-21	4
35.	National Judicial Academy, Bhopal	17-Dec-21	5
36.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore, Bhopal	18-Nov-21	4
37.	Manipur University, Imphal	28-Jan-22	6
38.	National Institute of Technology (NIT) Manipur, Langol, Manipur	12-Oct-21	3
39.	Regional Institute of Medical Sciences, Lamphelpat, Manipur	19-Jan-22	6
40.	National Sports University, Manipur	3-Feb-22	7
41.	Rajiv Gandhi Indian Institute of Management, Shillong	8-Nov-21	4
42.	Mizoram University, Aizwal	17-Feb-22	7

Sl. No.	Name of CABs	Date of Submission	Delay (in months)
43.	Nagaland University, Kohima	1-Feb-22	7
44.	National Institute of Technology (NIT), Nagaland	15-Nov-21	4
45.	North-East Zone Cultural Centre, Dimapur	21-Jan-22	6
46.	Coastal Aquaculture Authority, Chennai	28-Mar-22	8
47.	Pondicherry University, Puducherry	4-Oct-21	3
48.	National Institute of Empowerment of Persons with Multiple Disabilities, Chennai	8-Nov-21	4
49.	Rajiv Gandhi National Institute of Youth Development (RGNIYD), Sriperumbudur, Chennai	9-Mar-22	8
50.	Indian Institute of Information Technology (IIIT), Srirangam, Trichy	31-Mar-22	8
51.	Central University of Kerala, Kasargod	20-Oct-21	3
52.	National Institute of Technology, Calicut	22-Nov-21	4
53.	Central Adoption Resource Authority, New Delhi	11-Nov-21	4
54.	Central Medical Service Society, New Delhi	8-Oct-21	3
55.	Employees Provident Fund Organisation, New Delhi	8-Oct-21	3
56.	Food Safety and Standards Authority of India, New Delhi	18-Nov-21	4
57.	Indian Council of Medical Research, New Delhi	4-Oct-21	3
58.	National Institute of Health and Family Welfare, New Delhi	21-Oct-21	3
59.	Delhi University, New Delhi	29-Oct-21	3
60.	Indian Council for Cultural Relations, New Delhi	20-Dec-21	5
61.	Indian Council of Social Sciences Research, New Delhi	15-Nov-21	4
62.	Shastri Indo-Canadian Institute, New Delhi	4-Oct-21	3
63.	National Council for Promotion of Urdu Language	22-Nov-21	4
64.	National Institute/University of Educational Planning and Administration, New Delhi	15-Dec-21	5
65.	Nehru Yuva Kendra Sangathan, New Delhi	21-Feb-22	7
66.	National Institute of Technology (NIT), Delhi	11-Nov-21	4
67.	National Testing Agency	25-Oct-21	3
68.	Prasar Bharati	10-Oct-21	3
69.	Indian Centre for Migration	22-Oct-21	3
70.	Indian Museum, Kolkata	24-Nov-21	4

Sl. No.	Name of CABs	Date of Submission	Delay (in months)
71.	National Institute of Technology, Durgapur	4-Oct-21	3
72.	Raja Ram Mohan Roy Library Foundation, Kolkata	15-Dec-21	5
73.	Vishva Bharati , Santiniketan, West Bengal	3-Nov-21	4
74.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata	1-Feb-22	7
75.	Indian Institute of Informatrion Technology (IIIT), Kalyani	3-Dec-21	5
76.	National Institute of Technology, Silchar	1-Nov-21	4
77.	Central Board of Workers Education, Nagpur (Dattopant Thengadi National Board for Workers' Education and Development)	20-Oct-21	3
78.	Indian Institute of Information Technology (IIIT), Nagpur	4-Oct-21	3
79.	Indian Institute of Technology (IIT), Goa	1-Dec-21	5
80.	National Tiger Conservation Authority	6-Dec-21	5
81.	Sree Chitra Tirunal Institute of Medical Sciences and Technology	11-Oct-21	3
82.	Betwa River Board	12-Oct-21	3
83.	Brahmaputra Board	18-Oct-21	3
84.	Indian Institute of Information Technology (IIIT), Bhagalpur	15-Dec-21	5
85.	All India Institute of Medical Sciences, Bibinagar, Hyderabad	24-Jan-22	6
86.	Veterinary Council of India, New Delhi	31-Jan-22	6
87.	National Institute for Orthopaedically Handicapped, Kolkata	29-Oct-21	3
88.	National Council of Homoeopathy, New Delhi	8-Oct-21	3
89.	Indian Council of Philosophical Research, New Delhi	14-Oct-21	3
90.	National Bal Bhavan Society, New Delhi	6-Dec-21	5
91.	Rashtriya Ayurveda Vidyapeeth, New Delhi	22-Oct-21	3
92.	Central Council of Indian Medicine, New Delhi	2-Feb-22	7
93.	East Zone Cultural Centre, Kolkata	2-Nov-21	4
94.	South Central Zone Cultural Centre, Nagpur	4-Jan-22	6
95.	Gandhi Smriti And Darshan Samiti, New Delhi	25-Oct-21	3
96.	National Culture Fund, New Delhi	6-Jan-22	6

Sl. No.	Name of CABs	Date of Submission	Delay (in months)
97.	National Museum Institute of Art Conservation and Museology, New Delhi	15-Dec-21	5
98.	Tibet House, New Delhi	13-Jan-22	6
99.	Kalakshetra Foundation, Chennai	11-Oct-21	3
100.	North Central Zone Cultural Centre, Allahabad	22-Oct-21	3
101.	Darga Khwaja Saheb, Ajmer	2-Feb-22	7
102.	Rail Land Development Authority, New Delhi	18-Oct-21	3
103.	Aeronautical Development Agency (ADA), Bengaluru	11-Jan-22	6
104.	Indian Maritime University, Chennai	25-Oct-21	3
105.	National Power Training Institute (NPTI), Faridabad, Haryana	7-Jan-22	6
106.	Rajiv Gandhi Institute of Petroleum Technology, Amethi, Uttar Pradesh	7-Mar-22	8
107.	Insolvency and Bankruptcy Board of India, New Delhi	11-Oct-21	3
108.	Footwear Design and Development Institute, Noida, Uttar Pradesh	10-Nov-21	4
109.	National Institute of Design Madhya Pradesh	22-Oct-21	3
110.	Central Silk Board, Bengaluru	20-Dec-21	5
111.	Coffee Board, Bengaluru	18-Nov-21	4
112.	Vishakhapatnam Port Trust, Vishakhapatnam	3-Nov-21	4
113.	Delhi Urban Art Commission, New Delhi	4-Oct-21	3
114.	Rajiv Gandhi National Aviation University, Fursat Ganj, U.P.	4-Mar-22	8
115.	National Jute Board, Kolkata	17-Feb-22	7
116.	National Institute of Design, Assam	16-Mar-22	8
117.	Seamens Provident Fund Organisation, Mumbai	15-Mar-22	8
118.	N.E.I.A.Trust, Mumbai	8-Oct-21	3
119.	Madras SEZ, Chennai	22-Nov-21	4

**List of Autonomous Bodies whose accounts for 2020-21 had not been received as of
31.3.2022**

Sl. No.	Name of CABs
1.	Central University of South Bihar, Gaya
2.	Central University of Jharkhand
3.	Indian Institute of Information Technology (IIIT), Surat
4.	Rashtriya Rakhsha University, Gujarat
5.	Central University of Haryana, Narnaul/Mahendergarh
6.	Indian Institute of Information Technology (IIIT), Sonipat
7.	All India Institute of Medical Sciences, Awantipora (J&K)
8.	All India Institute of Medical Sciences, Vijaypura (J&K)
9.	Chandigarh Building and Other Cons Workers' Welfare Board, Chandigarh
10.	Jallianwala Bagh National Memorial Trust, Amritsar
11.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Chandigarh
12.	Indian Institute of Information Technology (IIIT), Manipur
13.	Central Institute of Classical Tamil, Chennai
14.	Gandhigram Rural Institute, Gandhigram, Tamil Nadu
15.	National Commission for Backward Classes, New Delhi
16.	Rashtriya Mahila Kosh, New Delhi
17.	Indira Gandhi National Center for the Arts, New Delhi
18.	Sangeet Natak Akademi, New Delhi
19.	International Bhuddhist Confederation, New Delhi
20.	National Skill Development Agency, New Delhi
21.	National Anti Doping Agency, New Delhi
22.	Municipal Council, Port Blair, Andaman and Nicobar Islands
23.	Building and Other Construction Workers' Welfare Board, Port Blair
24.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Andaman and Nicobar
25.	Indian Institute of Information Technology (IIIT), Pune
26.	National Institute of Technology (NIT), Goa
27.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), New Delhi
28.	Central Agricultural University, Imphal
29.	National Centre for Cold-Change Development, New Delhi
30.	Godavari River Management Board, Hyderabad

Sl. No.	Name of CABs
31.	Krishna Management Board, Hyderabad
32.	Central Tribunal University of Andhra Pradesh (CTUAP), Vizianararam
33.	Central University of Andhra Pradesh, Anantapuramu
34.	Indian Institute of Information Technology (IIIT), Raichur
35.	All India Institute of Medical Sciences, Deoghar
36.	National Council for Promotion of Sindhi Language, New Delhi
37.	Centre for Studies in Civilisation, New Delhi
38.	Auroville Foundation, Auroville
39.	South Zone Cultural Centre, Thanjavur
40.	Lakshadweep Building Development Board, Kavaratti
41.	State Legal Service Authority, UT, Lakshadweep
42.	Coal Mines Provident Fund Organisation
43.	Textiles Committee
44.	National Institute of Design, Haryana
45.	National Financial Reporting Authority, New Delhi
46.	Investor Education Protection Fund Authority, New Delhi
47.	NATRIP Implementation Society, Gurugram
48.	National Institute of Design, Andhra Pradesh
49.	Indian Road Congress, New Delhi

Appendix-III**(Referred to in Paragraph no. 1.5(c))****List of Central Autonomous Bodies who have not submitted their accounts for the year 2019-20 and 2020-21 within 9 months**

Sl. No.	Name of AB
1.	Central University of Jharkhand
2.	Indian Institute of Information Technology (IIIT), Surat
3.	Central University of Haryana, Narnaul/Mahendergarh
4.	Indian Institute of Information Technology (IIIT), Sonipat
5.	AIIMS Awantipora (J&K)
6.	AIIMS Vijaypura (J&K)
7.	Chandigarh Building and Other Cons Workers' Welfare Board, Chandigarh
8.	Jallianwala Bagh National Memorial Trust, Amritsar
9.	State CAMPA, Chandigarh
10.	Indian Institute of Information Technology (IIIT), Manipur
11.	Central Institute of Classical Tamil, Chennai
12.	National Commission for Backward Classes, New Delhi
13.	Rashtriya Mahila Kosh
14.	Sangeet Natak Akademi, New Delhi
15.	National Skill Development Agency, New Delhi
16.	Municipal Council, Port Blair, Andaman and Nicobar Islands
17.	Building and Other Construction Workers' Welfare Board, Port Blair
18.	State CAMPA, Andaman and Nicobar
19.	Indian Institute of Information Technology (IIIT), Pune
20.	Compensatory Afforestation Fund Management and Planning Authority
21.	Godavari River Management Board
22.	Krishna Management Board
23.	Central Tribunal University of Andhra Pradesh (CTUAP), Vizianararam
24.	Central University of Andhra Pradesh, Anantapuramu
25.	Indian Institute of Information Technology (IIIT), Raichur
26.	Auroville Foundation, Auroville
27.	State Legal Service Authority, UT, Lakshadweep

Appendix-IV

(Referred to in Paragraph no. 1.6)

Arrear in submission of accounts for the period upto 2020-21

Sl. No.	Name of Autonomous Bodies	Due since	Delay in Year(s)
1.	Central University of South Bihar, Gaya	2020-21	1
2.	Central University of Jharkhand, Ranchi	2020-21	1
3.	Indian Institute of Information Technology (IIT), Surat	2020-21	1
4.	Rashtriya Rakhsha University, Gandhinagar, Gujarat	2020-21	1
5.	Central University of Haryana, Narnaul/Mahendergarh	2020-21	1
6.	Indian Institute of Information Technology (IIIT), Sonipat	2020-21	1
7.	All India Institute of Medical Sciences, Awantipora (J&K)	2019-20	2
8.	All India Institute of Medical Sciences, Vijayapura (J&K)	2020-21	1
9.	Chandigarh Building and Other Cons Workers' Welfare Board, Chandigarh	2018-19	3
10.	Jallianwala Bagh National Memorial Trust, Amritsar	2018-19	3
11.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Chandigarh	2018-19	3
12.	Indian Institute of Information Technology (IIIT), Manipur	2018-19	3
13.	Central Institute of Classical Tamil, Chennai	2020-21	1
14.	Gandhigram Rural Institute, Gandhigram, Tamil Nadu	2020-21	1
15.	National Commission for Backward Classes, New Delhi	2020-21	1
16.	Rashtriya Mahila Kosh, New Delhi	2019-20	2
17.	Indira Gandhi National Centre for the Arts, New Delhi	2020-21	1
18.	Sangeet Natak Akademi, New Delhi	2020-21	1
19.	International Buddhist Confederation, New Delhi	2020-21	1
20.	National Skill Development Agency, New Delhi	2020-21	1
21.	National Anti-Doping Agency, New Delhi	2020-21	1
22.	Municipal Council, Port Blair, Andaman and Nicobar Islands	2020-21	1
23.	Building and Other Construction Workers' Welfare Board, Port Blair	2019-20	2
24.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Andaman and Nicobar	2018-19	3
25.	Indian Institute of Information Technology (IIIT), Pune	2020-21	1
26.	National Institute of Technology (NIT), Goa	2020-21	1
27.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), New Delhi	2018-19	3

Sl. No.	Name of Autonomous Bodies	Due since	Delay in Year(s)
28.	Central Agricultural University, Imphal	2020-21	1
29.	National Centre for Cold-Change Development, New Delhi	2020-21	1
30.	Godavari River Management Board, Hyderabad	2020-21	1
31.	Krishna Management Board, Hyderabad	2020-21	1
32.	Central Tribal University of Andhra Pradesh (CTUAP), Vizianararam	2019-20	2
33.	Central University of Andhra Pradesh, Anantapuramu	2019-20	2
34.	Indian Institute of Information Technology (IIIT), Raichur	2020-21	1
35.	All India Institute of Medical Sciences, Deoghar	2020-21	1
36.	National Council for Promotion of Sindhi Language, New Delhi	2020-21	1
37.	Centre for Studies in Civilisation, New Delhi	2020-21	1
38.	Auroville Foundation, Auroville	2020-21	1
39.	South Zone Cultural Centre, Thanjavur	2020-21	1
40.	Lakshadweep Building Development Board, Kavaratti	2020-21	1
41.	State Legal Service Authority, UT, Lakshadweep	2019-20	2
42.	Coal Mines Provident Fund Organisation, Dhanbad, Jharkhand	2020-21	1
43.	Textiles Committee, Mumbai	2017-18	4
44.	National Institute of Design, Haryana	2020-21	1
45.	National Financial Reporting Authority, New Delhi	2018-19	3
46.	Investor Education Protection Fund Authority, New Delhi	2020-21	1
47.	NATRIP Implementation Society, Gurugram	2020-21	1
48.	National Institute of Design, Andhra Pradesh	2020-21	1
49.	Indian Road Congress, New Delhi	2013-14	8

Appendix-V

(Referred to in Paragraph no. 1.7)

List of Autonomous Bodies in respect of which audited accounts has not been presented to the Parliament up to due date

(As of 31 March 2022)

Sl. No.	Name of Autonomous Body
For the Year 2012-13	
Ministry of Culture	
1.	Tibet House, New Delhi
For the Year 2013-14	
Ministry of Culture	
1.	International Buddhist Confederation, New Delhi
2.	Tibet House, New Delhi
For the Year 2014-15	
Ministry of Culture	
1.	International Buddhist Confederation, New Delhi
2.	Tibet House, New Delhi
For the Year 2015-16	
Ministry of Culture	
1.	International Buddhist Confederation, New Delhi
2.	Tibet House, New Delhi
3.	Library of Tibetan Work and Archives, Dharamshala
For the Year 2018-19	
Ministry of AYUSH	
1.	Central Council for Research in Ayurvedic Science, New Delhi
2.	Central Council for Research in Unani Medicine, New Delhi
3.	Rashtriya Ayurveda Vidyapeeth, New Delhi
4.	Central Council for Homoeopathy (National Commission for Homoeopathy), New Delhi
5.	Central Council for Research in Yoga and Naturopathy, New Delhi
6.	Central Council for Indian Medicine, New Delhi
7.	Central Council for Research in Homoeopathy, New Delhi
8.	All India Institute of Ayurveda, New Delhi

Sl. No.	Name of Autonomous Body
Ministry of Culture	
9.	Nav Nalanda Mahavihar, Nalanda
Ministry of Education	
10.	National Institute of Open Schooling, Noida
Ministry of Environment, Forest and Climate Change	
11.	National Bio-Diversity Authority, Chennai
Ministry of Health and Family Welfare	
12.	Indian Council for Medical Research, New Delhi
13.	National Institute of Health and Family Welfare, New Delhi
14.	All India Institute of Medical Sciences, New Delhi
15.	Food Safety and Standards Authority of India, New Delhi
16.	Central Medical Service Society, New Delhi
Ministry of Jal Shakti	
17.	Krishna River Management Board, Hyderabad
Ministry of Labour and Employment	
18.	Employees' Provident Fund Organisation, New Delhi
19.	Employees' State Insurance Commission, New Delhi
Ministry of Law and Justice/Department of Legal Affairs	
20.	Chandigarh Commission for Protection of Child Rights, Chandigarh
For the Year 2019-20	
Ministry of AYUSH	
1.	Central Council for Research in Ayurvedic Science, New Delhi
2.	Central Council for Research in Unani Medicine, New Delhi
3.	Rashtriya Ayurveda Vidyapeeth, New Delhi
4.	Central Council for Homoeopathy (National Commission for Homoeopathy), New Delhi
5.	Central Council for Research in Yoga and Naturopathy, New Delhi
6.	Central Council for Indian Medicine, New Delhi
7.	Central Council for Research in Homoeopathy, New Delhi
8.	Morarji Desai National Institute of Yoga, New Delhi
9.	All India Institute of Ayurveda, New Delhi
Ministry of Culture	
10.	Indira Gandhi National Centre for the Arts, New Delhi
11.	Nav Nalanda Mahavihar, Nalanda
12.	Kalakshetra Foundation, Chennai
13.	South Zone Cultural Centre, Thanjavur

Sl. No.	Name of Autonomous Body
Ministry of Education	
a) Department of Higher Education	
14.	Rajiv Gandhi University, Doimukh
15.	Indian Institute of Management, Ranchi
16.	Indian Institute of Management, Indore
17.	Central University of South Bihar, Patna
18.	Mahatma Gandhi Central University of Bihar, Motihari
19.	Puducherry University, Puducherry
20.	National Institute of Technology, Tiruchirapally
b) Department of School Education and Literacy	
21.	National Council of Teacher Education, New Delhi
Ministry of Environment, Forest and Climate Change	
22.	Wildlife Institute of India, Dehradun
23.	National Bio-Diversity Authority, Chennai
Ministry of Fisheries, Animal Husbandry and Dairying	
24.	Animal Welfare Board of India, Ballabgarh, Haryana
Ministry of Health and Family Welfare	
25.	Dental Council of India, New Delhi
26.	Indian Nursing Council, New Delhi
27.	Pharmacy Council of India, New Delhi
28.	Indian Council for Medical Research, New Delhi
29.	National Institute of Health and Family Welfare, New Delhi
30.	All India Institute of Medical Sciences, New Delhi
31.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi
32.	National Medical Commission, New Delhi
33.	Food Safety and Standards Authority of India, New Delhi
34.	Central Medical Service Society, New Delhi
35.	All India Institute of Medical Sciences, Bilaspur
36.	All India Institute of Medical Sciences, Bathinda
Ministry of Jal Shakti	
37.	Betwa River Board, Jhansi, Uttar Pradesh
38.	Narmada Control Authority, Indore, Madhya Pradesh
39.	Brahmaputra Board, Guwahati

Sl. No.	Name of Autonomous Body
Ministry of Labour and Employment	
40.	Employees' Provident Fund Organisation, New Delhi
41.	Employees' State Insurance Commission, New Delhi
Ministry of Rural Development	
42.	Council for Advancement of People's Action and Technology (CAPART), New Delhi

Appendix-VI

(Referred to in Paragraph no. 1.7)

Delay by Autonomous Bodies in presentation of audited accounts to Parliament

(As of 31 March 2022)

For the year 2018-19 (due date of presentation – 31 December 2019)

Sl. No.	Name of Autonomous Body	Delay in months nths
Ministry of Agriculture and Farmers' Welfare		
1.	Protection of Plant Varieties and Farmers' Right Authority, New Delhi	2
2.	Indian Council of Agricultural Research, New Delhi	2
Ministry of AYUSH		
3.	Central Council for Research in Ayurvedic Science, New Delhi	2
4.	Central Council for Research in Unani Medicine, New Delhi	1
5.	Rashtriya Ayurveda Vidyapeeth, New Delhi	1
6.	Central Council for Homoeopathy (National Commission for Homoeopathy), New Delhi	1
7.	Central Council for Research in Yoga and Naturopathy, New Delhi	1
8.	Central Council for Indian Medicine, New Delhi	1
9.	Central Council for Research in Homoeopathy, New Delhi	1
10.	All India Institute of Ayurveda, New Delhi	8
Ministry of Consumer Affairs		
11.	Bureau of Indian Standards, New Delhi	3
Ministry of Culture		
12.	Gandhi Smriti and Darshan Samiti, New Delhi	3
13.	West Zone Cultural Centre, Udaipur	3
14.	Central Institute of Buddhist Studies, Choglamsar, Ladakh	14
15.	National Council of Science Museum, Kolkata	3
16.	Khuda Baksh Oriental Public Library, Patna	3
17.	Kalakshetra Foundation, Chennai	1
Ministry of Education/Dept. of Higher Education		
18.	Jamia Millia Islamia, New Delhi	1
19.	National Book Trust, New Delhi	2
20.	Indian Institute of Technology, Ropar	3
21.	Sant Longowal Institute of Engineering and Technology, Sangrur	1
22.	Central University of Jammu, Trikuta Nagar	3

Sl. No.	Name of Autonomous Body	Delay in months nths
23.	Board of Practical Training (Eastern Region), Kolkata	2
24.	Central Institute of Technology, Kokrajhar	3
25.	Ghani Khan Chaudhary Institute of Engineering and Technology, Malda	3
26.	Indian Institute of Management, Kolkata	9
27.	Indian Institute of Science, Education and Research, Kolkata	3
28.	Indian Institute of Technology, Guwahati	3
29.	Indian Institute of Technology (ISM), Dhanbad	3
30.	Indian Institute of Management, Ranchi	9
31.	School of Planning and Architecture, Vijayawada	9
32.	Indian Institute of Management, Vishakhapatnam	2
33.	Indian Institute of Technology, Bhubaneswar	19
34.	Central University of South Bihar, Patna	3
35.	Mahatma Gandhi Central University of Bihar, Motihari	3
36.	Board of Apprenticeship Training (Western Region), Mumbai	1
37.	Board of Apprenticeship Training, Chennai	1
38.	Indian Institute of Management, Tiruchirapalli	2
39.	Board of Apprenticeship Training (Northern Region), Kanpur	1
40.	Indian Institute of Management, Kashipur	13
41.	Motilal Nehru National Institute of Technology, Allahabad	3
42.	Nagaland University, Dimapur, Nagaland	3
43.	Tripura University, Agartala, Tripura	3
44.	Indian Institute of Science, Bangalore	13
45.	Indian Institute of Technology, Hyderabad	1
46.	Indian Institute of Science Education and Research, Pune	3
47.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram	3
48.	Indian Institute of Technology, Madras	1
Ministry of Education (Department of School Education and Literacy)		
49.	Central Tibetan Schools Administration, New Delhi	1
Ministry of Health and Family Welfare		
50.	Indian Council for Medical Research, New Delhi	2
51.	National Institute of Health and Family welfare, New Delhi	2
52.	All India Institute of Medical Sciences, New Delhi	2

Sl. No.	Name of Autonomous Body	Delay in months nths
53.	Food Safety and Standards Authority of India, New Delhi	2
54.	Central Medical Service Society, New Delhi	15
55.	Chittaranjan National Cancer Institute, Kolkata	2
56.	All India Institute of Medical Sciences, Bhubaneswar	2
Ministry of Jal Shakti		
57.	Betwa River Board, Jhansi, Uttar Pradesh	2
58.	National Mission for Clean Ganga, New Delhi	9
59.	National Water Development Agency, New Delhi	14
60.	Narmada Control Authority, Indore, Madhya Pradesh	3
61.	Brahmaputra Board, Guwahati	1
Ministry of Labour and Employment		
62.	Employees' Provident Fund Organisation, New Delhi	13
63.	Employees' State Insurance Commission, New Delhi	1
Ministry of Rural Development		
64.	Council for Advancement of People's Action and Technology (CAPART), New Delhi	1
Ministry of Social Justice and Empowerment		
65.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	3
66.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi	2
67.	Rehabilitation Council of India, New Delhi	13
68.	Indian Sign Language Research and Training Centre (ISLRTC), New Delhi	2
69.	National Institute for the Empowerment of Persons with Intellectual Disabilities, Secunderabad	13
70.	Swami Vivekanand National Institute of Rehabilitation Training and Research, Olatpur, Cuttack	13

For the year 2019-20 (due date of presentation – 31 December 2020)

Sl No.	Name of Autonomous Body	Delay in Months
Ministry of Agriculture and Farmers' Welfare		
1.	Protection of Plant Variety and Farmers' Right Authority, New Delhi	1
2.	Indian Council of Agricultural Research, New Delhi	1
Ministry of AYUSH		
3.	Central Council for Research in Ayurvedic Science, New Delhi	2
4.	Central Council for Research in Unani Medicine, New Delhi	1
5.	Rashtriya Ayurveda Vidyapeeth, New Delhi	2
6.	Central Council for Homoeopathy (National Commission for Homoeopathy), New Delhi	
7.	Central Council for Research in Yoga and Naturopathy, New Delhi	1
8.	Central Council for Indian Medicine, New Delhi	7
9.	Central Council for Research in Homoeopathy, New Delhi	1
10.	Morarji Desai National Institute of Yoga, New Delhi	1
11.	All India Institute of Ayurveda, New Delhi	7
Ministry of Consumer Affairs		
12.	Bureau of Indian Standards, New Delhi	3
13.	Warehousing Development and Regulatory Authority, New Delhi	1
Ministry of Communication and Information Technology		
14.	Telecom Regulatory Authority of India, New Delhi	1
15.	Telecom Regulatory Authority of India – CPF, New Delhi	1
Ministry of Education (Department of Higher Education)		
16.	Board of Practical Training (Eastern Region), Kolkata	1
Ministry of Food Processing Industries		
17.	National Cooperative Development Corporation, New Delhi	2
Ministry of Health and Family Welfare		
18.	Dental Council of India, New Delhi	2
19.	Indian Nursing Council, New Delhi	2
20.	Pharmacy Council of India, New Delhi	2
21.	Indian Council for Medical Research, New Delhi	7
22.	National Institute of Health and Family welfare, New Delhi	7
23.	All India Institute of Medical Sciences, New Delhi	1

SI No.	Name of Autonomous Body	Delay in Months
24.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi	2
25.	National Medical commission, New Delhi	
26.	Food Safety and Standards Authority of India, New Delhi	8
27.	Central Medical Service Society, New Delhi	6
Ministry of Jal Shakti		
28.	National Mission for Clean Ganga, New Delhi	7
29.	Betwa River Board, Jhansi, Uttar Pradesh	11
30.	National Water Development Authority, New Delhi	11
31.	Narmada Control Authority, Indore, Madhya Pradesh	12
32.	Brahmaputra Board, Guwahati	7
Ministry of Labor and Employment		
33.	Employees' Provident Fund Organisation, New Delhi	
34.	Employees' State Insurance Commission, New Delhi	1
Ministry of Rural Development		
35.	Council for Advancement of People's Action and Technology (CAPART), New Delhi	15
Ministry of Social Justice and Empowerment		
36.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities (The National Trust), New Delhi	8
37.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan) (PDUNIPPD), New Delhi	8
38.	Rehabilitation Council of India (RCI), New Delhi	7
39.	Indian Sign Language Research and Training Centre (ISLRTC), New Delhi	8
40.	National Commission for Backward Classes, New Delhi	15
Ministry of Minority Affairs		
41.	Central Waqf Council, New Delhi	2
Ministry of Women and Child Development		
42.	Central Adoption Resource Authority (CARA), New Delhi	7
43.	National Commission for Protection of Child Rights (NCPCR), New Delhi	7
44.	National Commission for Women (NCW), New Delhi	2

Appendix-VII
(Referred to in Paragraph no. 2.1(i))

List of Autonomous Bodies where internal audit was not conducted

During the year 2019-2020

Sl. No.	Name of Ministry/Autonomous Body
Ministry of Agriculture and Farmers Welfare	
1.	Indian Council of Agricultural Research, New Delhi
2.	Protection of Plant Variety and Farmers Right Authority, New Delhi
3.	Rani Lakshmi Bai Central Agricultural University, Jhansi
4.	Central Agricultural University, Imphal
Ministry of AYUSH	
5.	Central Council for Research in Ayurvedic Science, New Delhi
6.	Central council for Research in Unani Medicine, New Delhi
7.	Central Council for Homoeopathy, New Delhi
8.	Central Council for Research in Yoga and Naturopathy, New Delhi
9.	Central Council for Indian Medicine, New Delhi
10.	Central council for Research in Homoeopathy, New Delhi
11.	Morarji Desai National Institute of Yoga, New Delhi
12.	Rashtriya Ayurveda Vidyapeeth, New Delhi
13.	All India Institute of Ayurveda, New Delhi
14.	Pharmacopoeia Commission for Indian Medicine and Homoeopathy, Ghaziabad
15.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
16.	National Institute of Homoeopathy (NIH), Kolkata
17.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
18.	National Institute of Ayurveda, Jaipur
19.	Central Council for Research in Siddha, Chennai
20.	National Institute of Siddha, Chennai
21.	National Institute of Unani Medicines, Bangalore
Ministry of Culture	
22.	National Cultural Fund (NCF), New Delhi
23.	Nehru Memorial Museum and Library (NMML), New Delhi
24.	Sangeet Natak Akademi (SNA), New Delhi
25.	Rampur Raza Library, Rampur
26.	North East Zone Cultural Centre, Dimapur
27.	Library of Tibetan Works and Archives, Dharamshala

Sl. No.	Name of Ministry/Autonomous Body
28.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
29.	Eastern Zonal Cultural Centre (EZCC), Kolkata
30.	Indian Museum (IM), Kolkata
31.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
32.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
33.	The Asiatic Society, Kolkata
34.	Victoria Memorial Hall (VMH), Kolkata
35.	South Central Zone for Cultural Centre, Nagpur
Ministry of Education	
36.	University Grant Commission, New Delhi
37.	Indian Council for Historical Research, New Delhi
38.	Indian Council of Social Science Research, New Delhi
39.	National Bal Bhawan, New Delhi
40.	National Book Trust, New Delhi
41.	National Council of Educational Research and Training, New Delhi
42.	National Commission for Minority Educational Institutions, New Delhi
43.	National Council for Promotion of Sindhi Language, New Delhi
44.	National Institute of Educational Planning and Administration, New Delhi
45.	National Institute of Technology, Delhi
46.	Central Sanskrit University, New Delhi
47.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
48.	University of Delhi, New Delhi
49.	National Council for Teacher Education, New Delhi
50.	Indian Institute of Technology (BHU), Varanasi
51.	Indian Institute of Information Technology, Lucknow
52.	Indian Institute of Technology, Kanpur
53.	National Institute of Technology, Uttarakhand
54.	Indian Institute of Information Technology, Prayagraj
55.	Banaras Hindu University, Varanasi
56.	University of Allahabad, Prayagraj
57.	Motilal Nehru National Institute of Technology, Prayagraj
58.	Aligarh Muslim University, Aligarh
59.	Babasaheb Bhimrao Ambedkar University, Lucknow
60.	Indian Institute of Management, Shillong

Sl. No.	Name of Ministry/Autonomous Body
61.	Nagaland University, Nagaland
62.	National Institute of Technology, Nagaland
63.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
64.	Indian Institute of Science Education and Research, Mohali
65.	Indian Institute of Technology, Ropar
66.	Central University of Himachal Pradesh, Dharamshala
67.	Indian Institute of Technology, Mandi
68.	Indian Institute of Information Technology, Una, Himachal Pradesh
69.	National Institute of Technology, Kurukshetra
70.	Indian Institute of Information Technology, Sonapat
71.	Central University of Jammu, Jammu
72.	Central University of Kashmir, Srinagar
73.	Indian Institute of Technology, Jammu
74.	National Institute of Technology, Hazratbal, Srinagar
75.	Assam University, Assam
76.	Central Institute of Technology (CIT), Kokrajhar, Assam
77.	Indian Institute of Management (IIM), Kolkata
78.	Indian Institute of Information Technology (IIIT), Guwahati
79.	Indian Institute of Information Technology (IIIT), Kalyani
80.	National Institute of Technology (NIT), Durgapur
81.	Tezpur University (TU), Assam
82.	Indian Institute of Technology, Bombay
83.	Viswesvaraya National Institute of Technology, Nagpur
84.	National Institute of Technology (NIT), Arunachal Pradesh
85.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
86.	Rajiv Gandhi University (RGU), Arunachal Pradesh
87.	National Sanskrit University, Tirupati
88.	University of Hyderabad, Hyderabad
89.	National Institute of Technology, Warangal
90.	The English and Foreign Languages University, Hyderabad
91.	Maulana Azad National Urdu University, Hyderabad
92.	Indian Institute of Technology, Tirupati
93.	School of Planning and Architecture, Vijayawada
94.	Indian Institute of Information Technology (IIIT), Chittoor

Sl. No.	Name of Ministry/Autonomous Body
95.	Indian Institute of Science Education and Research, Tirupati
96.	National Institute of Technology Andhra Pradesh, Tadepalligudem
97.	Malaviya National Institute of Technology, Jaipur
98.	Indian Institute of Information Technology, Kota
99.	Central University of Rajasthan, Bandar Sindri, Kishangarh, Ajmer
100.	Auroville Foundation, Tamil Nadu
101.	Indian Institute of Information Technology, Trichy
102.	National Institute of Technical Teachers Training and Research, Chennai
103.	National Institute of Technology, Trichy
104.	National Institute of Technology, Calicut
105.	Central University of Kerala, Kasaragod
106.	Central University of Karnataka (CUK), Gulbarga
107.	Indian Institute of Information Technology (IIIT), Dharwad
108.	Indian Institute of Technology (IIT), Dharwad
109.	Indian Institute of Information Technology (IIIT), Raichur
110.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
111.	Indian Institute of Engineering Science and Technology (IIEST), Shibpur
112.	Indian Institute of Science Education and Research (IISER), Kolkata
113.	National Institute of Technology (NIT), Silchar
114.	National Institute of Technical Teachers' Training and Research (NITTTR), Kolkata
115.	Visva-Bharati, Shantiniketan
116.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
117.	Maulana Azad National Institute of Technology (MANIT), Bhopal
118.	Indian Institute of Information Technology (IIIT), Bhopal
119.	Manipur University, Imphal
120.	National Institute of Technology (NIT), Manipur
Ministry of External Affairs	
121.	Indian Council for Cultural relations (ICCR), New Delhi
122.	Indian Council of World Affairs (ICWA), New Delhi
123.	South Asian University (SAU), New Delhi
Ministry of Fisheries', Animal Husbandry and Dairying	
124.	Veterinary Council of India, New Delhi
125.	Animal Welfare Board of India, Ballabgarh
126.	Coastal Aquaculture Authority, Chennai

Sl. No.	Name of Ministry/Autonomous Body
Ministry of Health and Family Welfare	
127.	Dental Council of India, New Delhi
128.	Indian Nursing Council, New Delhi
129.	Pharmacy Council of India, New Delhi
130.	Indian Council for Medical Research, New Delhi
131.	National Institute of Health and Family Welfare, New Delhi
132.	All India Institute of Medical Science, New Delhi
133.	National Medical Commission, New Delhi
134.	Food Safety Standards Authority of India, New Delhi
135.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
136.	All India Institute of Medical Science, Vijaypur
137.	All India Institute of Medical Sciences, Bathinda
138.	All India Institute of Medical Sciences, Bilaspur
139.	All India Institute of Medical Sciences (AIIMS), Guwahati
140.	All India Institute of Medical Sciences (AIIMS), Kalyani
141.	Chittaranjan National Cancer Institute (CNCI), Kolkata
142.	All India Institute of Medical Sciences, Nagpur
143.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
144.	All India Institute of Medical Sciences, Mangalgi
145.	All India Institute of Medical Sciences, Bibinagar
146.	All India Institute of Medical Sciences, Jodhpur
147.	All India Institute of Medical Sciences, Raipur
148.	Regional Institute of Medical Sciences, Lamphelat, Manipur
149.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
Ministry of Home Affairs	
150.	Land Ports Authority of India (LPAI), New Delhi
151.	National Human Rights Commission (NHRC), New Delhi
152.	Port Blair, Municipal Council (PBMCI), Port Blair
Ministry of Information and Broadcasting	
153.	Prasar Bharati, New Delhi
154.	Press Council of India, New Delhi
Ministry of Jal Shakti	
155.	Narmada Control Authority, Indore
156.	Krishna River Management Board, Hyderabad

Sl. No.	Name of Ministry/Autonomous Body
157.	Godavari River Management Board, Hyderabad
158.	National Water Development Agency, New Delhi
159.	Betwa River Board, Jhansi
160.	National Mission for Clean Ganga, New Delhi
Ministry of Labour and Employment	
161.	Employees State Insurance Corporation, New Delhi
162.	Employees Provident Fund Organisation, New Delhi
163.	Dattopant Thengdi National Board for Workers' Education and Development Nagpur, Nagpur
Ministry of Law and Justice	
164.	National Legal Services Authority, New Delhi
165.	State Legal Services Authority, Chandigarh
166.	District Legal Services Authority, Chandigarh
Ministry of Minority Affairs	
167.	Central Waqf Council, New Delhi
168.	Haj Committee of India, Mumbai
Department of Empowerment of Persons with Disabilities	
169.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
170.	Rehabilitation Council of India, New Delhi
Ministry of Women and Child Development	
171.	National Commission for Protection of Child Rights, New Delhi
172.	National Commission for Women, New Delhi
Ministry of Chemicals and Fertilisers	
173.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
174.	National Institute of Pharmaceutical Education and Research (NIPER), Guwahati
175.	National Institute of Pharmaceutical Education and Research (NIPER), Kolkata
176.	National Institute of Pharmaceutical Education and Research, Hyderabad
Ministry of Social Justice and Empowerment	
177.	National Institute for Locomotor Disabilities (NILD), Kolkata
178.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore
Ministry of Skill Development and Entrepreneurship	
179.	National Instructional Media Institute, Chennai
Ministry of Youth Affairs and Sports	
180.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Tamil Nadu

Sl. No.	Name of Ministry/Autonomous Body
181.	National Sports University, Manipur
Ministry of Environment Forest and Climate Change	
182.	Wildlife Institute of India, Dehradun
183.	National Biodiversity Authority, Chennai
184.	Central Zoo Authority, New Delhi
185.	National Tiger Conservation Authority, New Delhi
Department of Science and Technology	
186.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
187.	Technology Development Board, New Delhi
188.	Science and Engineering Research Board, New Delhi
Department of Biotechnology	
189.	Regional Centre for Biotechnology, Faridabad

During the year 2020-2021

Sl No.	Name of Ministry/Autonomous Body
Ministry of Agriculture and Farmers' Welfare	
1.	Indian Council of Agricultural Research, New Delhi
2.	Protection of Plant Variety and Farmers' Right Authority, New Delhi
3.	Rani Lakshmi Bai Central Agricultural University, Jhansi
4.	Coconut Development Board, Kochi
Ministry of AYUSH	
5.	Central Council for Research in Ayurvedic Science, New Delhi
6.	Central council for Research in Unani Medicine, New Delhi
7.	National Commission for Homoeopathy, New Delhi
8.	Central Council for Indian Medicine, New Delhi
9.	Central Council for Research in Yoga and Naturopathy, New Delhi
10.	Central council for Research in Homoeopathy, New Delhi
11.	Morarji Desai National Institute of Yoga, New Delhi
12.	Rashtriya Ayurveda Vidyapeeth, New Delhi
13.	All India Institute of Ayurveda, New Delhi
14.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
15.	National Institute of Sowa Rigpa, Leh
16.	National Institute of Homoeopathy (NIH), Kolkata
17.	National Institute of Naturopathy, Pune
18.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
19.	National Institute of Ayurveda, Jaipur

SI No.	Name of Ministry/Autonomous Body
20.	National Institute of Siddha, Chennai
21.	National Institute of Unani Medicine, Bangalore
Ministry of Consumer Affairs, Food and Public Distribution	
22.	Bureau of Indian Standards, Delhi
Ministry of Culture	
23.	Nehru Memorial Museum and Library (NMML), New Delhi
24.	National Cultural Fund (NCF), New Delhi
25.	Rampur Raza Library, Rampur
26.	North East Zone Cultural Centre, Dimapur
27.	Library of Tibetan Works and Archives, Dharamshala
28.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
29.	Eastern Zonal Cultural Centre (EZCC), Kolkata
30.	Indian Museum, Kolkata
31.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
32.	National Council of Science Museums (NCSM), Kolkata
33.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
34.	The Asiatic Society, Kolkata
35.	Victoria Memorial Hall (VMH), Kolkata
36.	South Central Zone for Cultural Centre, Nagpur
37.	South Zone Cultural Centre, Thanjavur
Ministry of Education	
38.	Indian Council for Historical Research, New Delhi
39.	Shri Lal Bahadur Shastri National Sanskrit University, New Delhi
40.	Central Sanskrit University, New Delhi
41.	National Council of Educational Research and Training, New Delhi
42.	Indian Council of Social Science Research, New Delhi
43.	Indira Gandhi National Open University, New Delhi
44.	National Council for Teacher Education, New Delhi
45.	National Institute of Technology, Delhi
46.	National Bal Bhawan, New Delhi
47.	National Institute of Educational Planning and Administration, New Delhi
48.	University of Delhi, New Delhi
49.	Indian Institute of Technology (BHU), Varanasi
50.	Indian Institute of Information Technology, Lucknow
51.	Indian Institute of Technology, Kanpur
52.	National Institute of Technology, Uttarakhand
53.	Banaras Hindu University, Varanasi
54.	Aligarh Muslim University, Aligarh
55.	Kendriya Hindi Shikshan Mandal, Agra

Sl No.	Name of Ministry/Autonomous Body
56.	Indian Institute of Management, Shillong
57.	Nagaland University, Nagaland
58.	National Institute of Technology, Nagaland
59.	Central University of Punjab, Bathinda
60.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
61.	Indian Institute of Science Education and Research, Mohali
62.	Central University of Himachal Pradesh, Dharamshala
63.	National Institute of Technology, Hamirpur
64.	Indian Institute of Technology, Mandi
65.	Indian Institute of Information Technology, Una, Himachal Pradesh
66.	National Institute of Technology, Kurukshetra
67.	Indian Institute of Information Technology, Sonapat
68.	Central University of Jammu, Jammu
69.	National Institute of Technology, Hazratbal, Srinagar
70.	Assam University, Assam
71.	Central Institute of Technology (CIT), Kokrajhar, Assam
72.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
73.	Indian Institute of Engineering Science and Technology (IEST), Shibpur
74.	Indian Institute of Management (IIM), Kolkata
75.	Indian Institute of Technology (IIT), Kharagpur
76.	Indian Institute of Information Technology (IIIT), Guwahati
77.	Indian Institute of Information Technology (IIIT), Kalyani
78.	Indian Institute of Science Education and Research (IISER), Kolkata
79.	Indian Institute of Technology (IIT), Guwahati
80.	National Institute of Technology (NIT), Durgapur
81.	National Institute of Technology (NIT), Silchar
82.	National Institute of Technical Teachers' Training and Research (NITTTR), Kolkata
83.	Tezpur University, Assam
84.	Visva Bharati, Shantiniketan
85.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
86.	Indian Institute of Information Technology, Nagpur
87.	Viswesvaraya National Institute of Technology, Nagpur
88.	Indian Institute of Science, Education and Research, Pune
89.	National Institute of Industrial Engineering, Mumbai
90.	Board of Apprenticeship Training (WR), Mumbai
91.	Indian Institute of Information Technology, Pune
92.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
93.	Rajiv Gandhi University (RGU), Arunachal Pradesh

Sl No.	Name of Ministry/Autonomous Body
94.	University of Hyderabad, Hyderabad
95.	National Institute of Technology, Warangal
96.	The English and Foreign Languages University, Hyderabad
97.	Maulana Azad National Urdu University, Hyderabad
98.	Indian Institute of Technology, Tirupati
99.	School of Planning and Architecture, Vijayawada
100.	Indian Institute of Science Education and Research, Tirupati
101.	National Institute of Technology Andhra Pradesh, Tadepalligudem
102.	Malaviya National Institute of Technology, Jaipur
103.	Indian Institute of Information Technology, Kota
104.	Central University of Rajasthan, Bandar Sindri, Kishangarh, Ajmer
105.	Central University of Tamilnadu, Thiruvavur
106.	Indian Institute of Information Technology, Trichy
107.	National Institute of Technology, Trichy
108.	Pondicherry University, Puducherry
109.	National Institute of Technology, Calicut
110.	Central University of Kerala, Kasaragod
111.	Auroville Foundation, Tamil Nadu
112.	Central Institute of Classical Tamil, Chennai
113.	Gandhigram Rural Institute, Tamil Nadu
114.	Indian Institute of Science (IISc), Bangalore
115.	Central University of Karnataka (CUK), Gulbarga
116.	Indian Institute of Information Technology (IIIT), Dharwad
117.	Indian Institute of Technology (IIT), Dharwad
118.	Maulana Azad National Institute of Technology (MANIT), Bhopal
119.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
120.	National Institute of Technology, Mizoram
121.	Manipur University, Imphal
122.	National Institute of Technology, Manipur
123.	Tripura University, Agartala
Ministry of External Affairs	
124.	India Centre for Migration (ICM), New Delhi
125.	South Asian University (SAU), New Delhi
126.	Indian Council for Cultural relations (ICCR), New Delhi
127.	Indian Council of World Affairs (ICWA), New Delhi
Ministry of Fisheries, Animal Husbandry and Dairying	
128.	Veterinary Council of India, New Delhi

Sl No.	Name of Ministry/Autonomous Body
129.	Animal Welfare Board of India, Ballabgarh
130.	Coastal Aquaculture Authority, Chennai
Ministry of Health and Family Welfare	
131.	Dental Council of India, New Delhi
132.	Indian Nursing Council, New Delhi
133.	All India Institute of Medical Science, New Delhi
134.	Indian Council for Medical Research, New Delhi
135.	Pharmacy Council of India, New Delhi
136.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi
137.	National Institute of Health and Family Welfare, New Delhi
138.	National Medical Commission, New Delhi
139.	Food Safety Standards Authority of India, New Delhi
140.	Central Medical Services Society, New Delhi
141.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
142.	All India Institute of Medical Sciences (AIIMS), Raebareli
143.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
144.	All India Institute of Medical Science, Vijaypur
145.	All India Institute of Medical Sciences, Bilaspur
146.	Post Graduate Institute of Medical Education and Research, Chandigarh
147.	All India Institute of Medical Sciences (AIIMS), Guwahati
148.	All India Institute of Medical Sciences (AIIMS), Kalyani
149.	Chittaranjan National Cancer Institute (CNCI), Kolkata
150.	All India Institute of Medical Sciences, Nagpur
151.	All India Institute of Medical Sciences, Mangalgi
152.	All India Institute of Medical Sciences, Bibinagar
153.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
154.	All India Institute of Medical Sciences (AIIMS), Raipur (Chhattisgarh)
155.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
Ministry of Home Affairs	
156.	Land Ports Authority of India (LPAI), New Delhi
157.	National Human Rights Commission (NHRC), New Delhi
Ministry of Information and Broadcasting	
158.	Prasar Bharati, New Delhi
159.	Press Council of India, New Delhi
Ministry of Jal Shakti	
160.	Narmada Control Authority, Indore
161.	Krishna River Management Board, Hyderabad
162.	Godavari River Management Board, Hyderabad

SI No.	Name of Ministry/Autonomous Body
163.	National Water Development Agency, New Delhi
164.	Betwa River Board, Jhansi
165.	National Mission for Clean Ganga, New Delhi
Ministry of Labour and Employment	
166.	Employees State Insurance Corporation, New Delhi
167.	Employees Provident Fund Organisation, New Delhi
168.	Dattopant Thengdi National Board for Workers' Education and Development, Nagpur
Ministry of Law and Justice	
169.	National Legal Services Authority, New Delhi
170.	District Legal Services Authority, Chandigarh
Ministry of Tribal Affairs	
171.	National Education Society for Tribal Students, New Delhi
Ministry of Minority Affairs	
172.	Central Waqf Council, New Delhi
173.	Haj Committee of India, Mumbai
Department of Empowerment of Persons with Disabilities	
174.	Indian Sign Language Research and Training Centre, New Delhi
175.	Rehabilitation Council of India, New Delhi
176.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
177.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi
Ministry of Women and Child Development	
178.	National Commission for Protection of Child Rights, New Delhi
179.	National Commission for Women, New Delhi
Ministry of Chemicals and Fertilisers	
180.	National Institute of Pharmaceutical Education and Research (NIPER), Mohali
181.	National Institute of Pharmaceutical Education and Research (NIPER), Guwahati
182.	National Institute of Pharmaceutical Education and Research, Hyderabad
Ministry of Social Justice and Empowerment	
183.	National Institute for Locomotor Disabilities (NILD), Kolkata
184.	Ali Yavar Jung National Institute of Speech and Hearing Disabilities (Divyangjan), Mumbai
Ministry of Rural Development	
185.	National Institute of Rural Development and Panchayati Raj, Hyderabad
Ministry of Skill Development and Entrepreneurship	
186.	National Instructional Media Institute, Chennai

Sl No.	Name of Ministry/Autonomous Body
Ministry of Youth Affairs and Sports	
187.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Tamil Nadu
188.	Lakshmibai National Institute of Physical Education (LNIFE), Gwalior
189.	National Sports University, Manipur
Ministry of Environment Forest and Climate Change	
190.	Wildlife Institute of India, Dehradun
191.	National Biodiversity Authority, Chennai
192.	Central Zoo Authority, New Delhi
193.	National Tiger Conservation Authority, New Delhi
Department of Science and Technology	
194.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
195.	Technology Development Board, New Delhi
196.	Science and Engineering Research Board, New Delhi
Department of Biotechnology	
197.	Regional Centre for Biotechnology, Faridabad
Department of Scientific and Industrial Research	
198.	Council of Scientific and Industrial Research, New Delhi

Appendix-VIII
(Referred to in Paragraph no. 2.1(ii))

List of Autonomous Bodies where physical verification of fixed assets was not conducted

During the year 2019-2020

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
1.	Central Council for Research in Ayurvedic Science, New Delhi
2.	Central Council for Research in Homoeopathy, New Delhi
3.	National Institute of Homoeopathy (NIH), Kolkata
4.	National Institute of Unani Medicines, Bangalore
	Ministry of Agriculture and Farmers' Welfare
5.	Indian Council of Agricultural Research, New Delhi
6.	Central Agricultural University, Imphal
	Ministry of Culture
7.	Centre for Cultural Resources and Training (CCRT), New Delhi
8.	International Buddhist Confederation (IBC), New Delhi
9.	Lalit Kala Akademi (LKA), New Delhi
10.	National Museum Institute (NMI), New Delhi
11.	Sangeet Natak Akademi (SNA), New Delhi
12.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
13.	Rampur Raza Library, Rampur
14.	North East Zone Cultural Centre, Dimapur
15.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
16.	Indian Museum (IM), Kolkata
17.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
18.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
19.	The Asiatic Society, Kolkata
20.	Victoria Memorial Hall (VMH), Kolkata
21.	Indira Gandhi Rashtriya Manav Sangrhalaya (IGRMS), Bhopal
	Ministry of Education
22.	All India Council for Technical Education, New Delhi
23.	Central Board of Secondary Examination, New Delhi
24.	Indian Council for Historical Research, New Delhi
25.	National Council of Educational Research and Training, New Delhi
26.	National Institute of Educational Planning and Administration, New Delhi

Sl. No.	Name of Ministry/Autonomous Body
27.	National Institute of Technology, Delhi
28.	Central Sanskrit University, New Delhi
29.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha
30.	University of Delhi, New Delhi
31.	University Grant Commission, New Delhi
32.	National Council for Teacher Education, New Delhi
33.	Indian Institute of Technology, Delhi
34.	Babasaheb Bhimrao Ambedkar University, Lucknow
35.	Indian Institute of Management, Lucknow
36.	Indian Institute of Technology, Roorkee
37.	Indian Institute of Management, Kashipur
38.	Indian Institute of Information Technology, Lucknow
39.	Kendriya Hindi Shikshan Mandal, Agra
40.	Aligarh Muslim University, Aligarh
41.	North Eastern Hill University, Shillong
42.	Nagaland University, Nagaland
43.	National Institute of Technology, Nagaland
44.	Central University of Punjab, Bathinda
45.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
46.	Indian Institute of Science Education and Research, Mohali
47.	Indian Institute of Technology, Ropar
48.	Sant Longowal Institute of Engineering and Technology, Sangrur
49.	Indian Institute of Management, Sirmaur
50.	Indian Institute of Management, Rohtak
51.	Indian Institute of Information Technology, Sonapat
52.	National Institute of Technical Teachers Training and Research, Chandigarh
53.	Central University of Jammu, Jammu
54.	Central University of Kashmir, Srinagar
55.	Indian Institute of Technology, Jammu
56.	National Institute of Technology, Hazratbal, Srinagar
57.	Assam University, Assam
58.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
59.	Indian Institute of Engineering Science and Technology (IEST), Shibpur
60.	Indian Institute of Management (IIM), Kolkata

Sl. No.	Name of Ministry/Autonomous Body
61.	Indian Institute of Technology (IIT), Kharagpur
62.	Indian Institute of Information Technology (IIIT), Kalyani
63.	Indian Institute of Science Education and Research (IISER), Kolkata
64.	Indian Institute of Technology (IIT), Guwahati
65.	Central Institute of Technology (CIT), Kokrajhar, Assam
66.	National Institute of Technology (NIT), Durgapur
67.	National Institute of Technology (NIT), Silchar
68.	Visva Bharati, Shantiniketan
69.	Mahatma Gandhi Antar Rashtriya Hindi Vishwavidyalaya, Wardha
70.	National Institute of Technology (NIT) Arunachal Pradesh
71.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
72.	Rajiv Gandhi University (RGU), Arunachal Pradesh
73.	National Institute of Technology, Warangal
74.	National Sanskrit University, Tirupati
75.	University of Hyderabad, Hyderabad
76.	Maulana Azad National Urdu University, Hyderabad
77.	Indian Institute of Technology, Hyderabad
78.	Indian Institute of Technology, Tirupati
79.	Indian Institute of Information Technology, Chittoor (IIIT Chittoor)
80.	National Institute of Technology Andhra Pradesh, Tadepalligudem
81.	Indian Institute of Information Technology, Surat
82.	Indian Institute of Technology, Gandhinagar
83.	Indian Institute of Information Technology, Vadodara
84.	Sardar Vallabh bhai National Institute of Technology(SVNIT), Surat
85.	Malaviya National Institute of Technology, Jaipur
86.	Central University of Rajasthan, Bandar Sindri, Kishangarh, Ajmer
87.	Indian Institute of Information Technology, Trichy
88.	National Institute of Technical Teachers Training and Research, Chennai
89.	National Institute of Technology, Trichy
90.	Pondicherry University, Puducherry
91.	National Institute of Technology, Calicut
92.	Indian Institute of Technology, Palakkad
93.	Central University of Kerala, Kasaragod
94.	Indian Institute of Management, Kozhikode

Sl. No.	Name of Ministry/Autonomous Body
95.	Indian Institute of Science (IISc), Bangalore
96.	Central University of Karnataka (CUK), Gulbarga
97.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
98.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
99.	Maulana Azad National Institute of Technology (MANIT), Bhopal
100.	Indian Institute of Information Technology (IIIT), Bhopal
101.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management (ABV-IIITM), Gwalior
102.	Manipur University, Imphal
103.	National Institute of Technology, Agartala
	Ministry of External Affairs
104.	India Centre for Migration (ICM), New Delhi
105.	South Asian University (SAU), New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
106.	Veterinary Council of India, New Delhi
	Ministry of Health and Family Welfare
107.	Food Safety and Standards Authority of India, New Delhi
108.	All India Institute of Medical Sciences, New Delhi
109.	National Medical Commission, New Delhi
110.	Indian Council for Medical Research, New Delhi
111.	All India Institute of Medical Sciences (AIIMS), Raebareli
112.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
113.	All India Institute of Medical Science, Vijaypur
114.	All India Institute of Medical Sciences, Bathinda
115.	All India Institute of Medical Sciences, Bilaspur
116.	Post Graduate Institute of Medical Education and Research, Chandigarh
117.	All India Institute of Medical Sciences (AIIMS), Guwahati
118.	All India Institute of Medical Sciences (AIIMS), Kalyani
119.	Chittaranjan National Cancer Institute (CNCI), Kolkata
120.	All India Institute of Medical Sciences, Nagpur
121.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
122.	NIMHANS, Bangalore
123.	All India Institute of Medical Sciences (AIIMS), Raipur (Chhattisgarh)

Sl. No.	Name of Ministry/Autonomous Body
124.	Regional Institute of Medical Sciences, Lamphepat, Manipur
	Ministry of Home Affairs
125.	National Human Rights Commission (NHRC), New Delhi
126.	Chandigarh Commission for Protection of Child Rights, Chandigarh
127.	Port Blair, Municipal Council (P BMC), Port Blair
	Ministry of Information and Broadcasting
128.	Prasar Bharati, New Delhi
129.	Press Council of India, New Delhi
	Ministry of Jal Shakti
130.	Narmada Control Authority, Indore
131.	Krishna River Management Board, Hyderabad
132.	Godavari River Management Board, Hyderabad
133.	National Water Development Agency, New Delhi
134.	National Mission for Clean Ganga, New Delhi
	Ministry of Law and Justice
135.	National Legal Services Authority, New Delhi
	Ministry of Women and Child Development
136.	Central Adoption Resource Authority, New Delhi
	Department of Empowerment of Persons with Disabilities
137.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi
	Ministry of Chemicals and Fertilisers
138.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
	Ministry of Labour and Employment
139.	Dattopant Thengdi National Board for Workers Education and Development, Nagpur
	Ministry of Minority Affairs
140.	Haj Committee of India, Mumbai
	Ministry of Urban Development
141.	Lakshadweep Building Development Board, Kavaratti
	Ministry of Social Justice and Empowerment
142.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore
	Ministry of Youth Affairs and Sports
143.	National Sports University, Manipur

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Environment Forest and Climate Change
144.	Wildlife Institute of India, Dehradun
145.	National Tiger Conservation Authority, New Delhi
	Department of Science and Technology
146.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
	Department of Biotechnology
147.	Regional Centre for Biotechnology, Faridabad
	Department of Scientific and Industrial Research
148.	Council of Scientific and Industrial Research, New Delhi

During the year 2020-21

Sl No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
1.	Central council for Research in Homoeopathy, New Delhi
2.	National Commission for Homoeopathy, New Delhi
3.	Central Council for Research in Ayurvedic Science, New Delhi
4.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
5.	National Institute of Unani Medicines, Bangalore
	Ministry of Culture
6.	Delhi Public Library (DPL), New Delhi
7.	Nehru Memorial Museum and Library (NMML), New Delhi
8.	National School of Drama (NSD), New Delhi
9.	Lalit Kala Akademi (LKA), New Delhi
10.	National Museum Institute (NMI), New Delhi
11.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
12.	Rampur Raza Library, Rampur
13.	North East Zone Cultural Centre, Dimapur
14.	Indian Museum, Kolkata
15.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
16.	The Asiatic Society, Kolkata
17.	Victoria Memorial Hall (VMH), Kolkata
18.	South Zone Cultural Centre, Thanjavur

Sl No.	Name of Ministry/Autonomous Body
Ministry of Education	
19.	University Grant Commission, New Delhi
20.	Central Sanskrit University, New Delhi
21.	National Council of Educational Research and Training
22.	Indira Gandhi National Open University, New Delhi
23.	National Institute of Technology, Delhi
24.	National Institute of Educational Planning and Administration, New Delhi
25.	University of Delhi, New Delhi
26.	Indian Institute of Management, Lucknow
27.	Indian Institute of Management, Kashipur
28.	Indian Institute of Information Technology, Lucknow
29.	Kendriya Hindi Shikshan Mandal, Agra
30.	Banaras Hindu University, Varanasi
31.	North Eastern Hill University, Shillong
32.	Nagaland University, Nagaland
33.	National Institute of Technology, Nagaland
34.	Central University of Punjab, Bathinda
35.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
36.	Indian Institute of Science Education and Research, Mohali
37.	Indian Institute of Technology, Ropar
38.	Sant Longowal Institute of Engineering and Technology, Sangrur
39.	Indian Institute of Technology, Mandi
40.	Indian Institute of Management, Sirmaur
41.	National Institute of Technology, Kurukshetra
42.	Indian Institute of Information Technology, Sonapat
43.	Central University of Jammu, Jammu
44.	Central University of Kashmir, Srinagar
45.	Indian Institute of Technology, Jammu
46.	National Institute of Technology, Hazratbal, Srinagar
47.	Assam University, Assam
48.	Central Institute of Technology (CIT), Kokrajhar, Assam
49.	Indian Institute of Management (IIM), Kolkata
50.	Indian Institute of Technology (IIT), Kharagpur
51.	Indian Institute of Information Technology (IIIT), Kalyani

SI No.	Name of Ministry/Autonomous Body
52.	Indian Institute of Science Education and Research (IISER), Kolkata
53.	Indian Institute of Technology (IIT), Guwahati
54.	National Institute of Technology (NIT), Durgapur
55.	National Institute of Technology (NIT), Silchar
56.	Visva-Bharati, Shantiniketan
57.	Mahatma Gandhi Antar rashtriya Hindi Vishwavidyalaya, Wardha
58.	Indian Institute of Technology, Bombay
59.	National Institute of Industrial Engineering, Mumbai
60.	National Institute of Technology (NIT) Arunachal Pradesh
61.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
62.	National Institute of Technology (NIT), Warangal
63.	Maulana Azad National Urdu University, Hyderabad
64.	Indian Institute of Technology, Hyderabad
65.	Indian Institute of Technology, Tirupati
66.	India Institute of Information Technology, Design and Manufacturing, Kurnool
67.	Indian Institute of Information Technology, Vadodara
68.	Indian Institute of Technology, Gandhinagar
69.	Malaviya National Institute of Technology (MNIT), Jaipur
70.	Central University of Rajasthan, Bandar Sindri, Kishangarh, Ajmer
71.	Indian Institute of Management, Udaipur
72.	Indian Institute of Information Technology, Trichy
73.	National Institute of Technology, Trichy
74.	Auroville Foundation, Tamil Nadu
75.	Central Institute of Classical Tamil, Chennai
76.	Gandhigram Rural Institute, Tamil Nadu
77.	National Institute of Technology, Calicut
78.	Indian Institute of Science (IISc), Bangalore
79.	Central University of Karnataka (CUK), Gulbarga
80.	Indian Institute of Information Technology (IIIT), Dharwad
81.	Indian Institute of Technology (IIT), Indore
82.	Indian Institute of Management (IIM), Indore
83.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
84.	Maulana Azad National Institute of Technology (MANIT), Bhopal

Sl No.	Name of Ministry/Autonomous Body
85.	School of Planning and Architecture (SPA), Bhopal
86.	Indian Institute of Technology, Bhilai
87.	Mizoram University, Mizoram
88.	National Institute of Technology, Mizoram
89.	Manipur University, Imphal
90.	National Institute of Technology, Agartala
Ministry of External Affairs	
91.	Indian Council for Cultural relations (ICCR), New Delhi
Ministry of Fisheries, Animal Husbandry and Dairying	
92.	Veterinary Council of India, New Delhi
Ministry of Health and Family Welfare	
93.	Food Safety and Standards Authority of India, New Delhi
94.	National Medical Commission, New Delhi
95.	Indian Council for Medical Research, New Delhi
96.	All India Institute of Medical Sciences (AIIMS), Raebareli
97.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
98.	All India Institute of Medical Science, Vijaypur
99.	All India Institute of Medical Sciences, Bathinda
100.	All India Institute of Medical Sciences, Bilaspur
101.	Post Graduate Institute of Medical Education and Research, Chandigarh
102.	All India Institute of Medical Sciences (AIIMS), Guwahati
103.	All India Institute of Medical Sciences (AIIMS), Kalyani
104.	Chittaranjan National Cancer Institute (CNCI), Kolkata
105.	All India Institute of Medical Sciences, Nagpur
106.	All India Institute of Medical Sciences, Mangalgi
107.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
108.	NIMHANS, Bangalore
109.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
110.	All India Institute Medical Sciences (AIIMS), Rajkot
Ministry of Information and Broadcasting	
111.	Prasar Bharati, New Delhi
112.	Press Council of India, New Delhi
Ministry of Jal Shakti	
113.	National Mission for Clean Ganga, New Delhi

Sl No.	Name of Ministry/Autonomous Body
114.	Narmada Control Authority, Indore
115.	Krishna River Management Board, Hyderabad
Ministry of Labour and Employment	
116.	Employees' State Insurance Corporation, New Delhi
117.	Dattopant Thengdi National Board for Workers' Education and Development Nagpur
Ministry of Law and Justice	
118.	National Legal Services Authority, New Delhi
Ministry of Tribal Affairs	
119.	National Education Society for Tribal Students, New Delhi
Ministry of Women and Child Development	
120.	Central Adoption Resource Authority, New Delhi
121.	National Commission for Women, New Delhi
Department of Empowerment of Persons with Disabilities	
122.	Rehabilitation Council of India, New Delhi
123.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi (The National Trust)
124.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi
Ministry of Minority Affairs	
125.	Haj Committee of India, Mumbai
Ministry of Youth Affairs and Sports	
126.	National Sports University, Manipur
Ministry of Environment Forest and Climate Change	
127.	Wildlife Institute of India, Dehradun
Department of Scientific and Industrial Research	
128.	Council of Scientific and Industrial Research, New Delhi
Ministry of Chemicals and Fertilisers	
129.	National Institute of Pharmaceutical Educational and Research (NIPER), Ahmedabad

Appendix-IX
(Referred to in Paragraph no. 2.1(iii))

List of Autonomous Bodies where physical verification of inventories was not conducted

During the year 2019-20

Sl No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
1.	All India Institute of Ayurveda, New Delhi
2.	Central Council for Research in Ayurvedic Science, New Delhi
3.	Central council for Research in Homoeopathy, New Delhi
4.	National Institute of Homoeopathy (NIH), Kolkata
5.	National Institute of Unani Medicines, Bangalore
	Ministry of Agriculture and Farmers' Welfare
6.	Indian Council of Agricultural Research, New Delhi
7.	Central Agricultural University, Imphal
	Ministry of Consumer Affairs, Food and Public Distribution
8.	Bureau of Indian Standards, Delhi
	Ministry of Culture
9.	Centre for Cultural Resources and Training (CCRT), New Delhi
10.	International Buddhist Confederation (IBC), New Delhi
11.	Lalit Kala Akademi (LKA), New Delhi
12.	National School of Drama (NSD), New Delhi
13.	Sahitya Akademi (SA), New Delhi
14.	Sangeet Natak Akademi (SNA), New Delhi
15.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
16.	Rampur Raza Library, Rampur
17.	North East Zone Cultural Centre, Dimapur
18.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
19.	Indian Museum (IM), Kolkata
20.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
21.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
22.	The Asiatic Society, Kolkata
23.	Victoria Memorial Hall (VMH), Kolkata
24.	Indira Gandhi Rashtriya Manav Sangrhalaya (IGRMS), Bhopal
	Ministry of Education
25.	All India Council for Technical Education, New Delhi
26.	Indian Council for Historical Research, New Delhi
27.	National Council of Educational Research and Training, New Delhi

Sl No.	Name of Ministry/Autonomous Body
28.	National Institute of Educational Planning and Administration, New Delhi
29.	Central Board of Secondary Examination, New Delhi
30.	National Council for Teacher Education, New Delhi
31.	University of Delhi, New Delhi
32.	Central Sanskrit University, New Delhi
33.	Babasaheb Bhimrao Ambedkar University, Lucknow
34.	National Institute of Technology, Uttarakhand
35.	Indian Institute of Information Technology, Lucknow
36.	Kendriya Hindi Shikshan Mandal, Agra
37.	North Eastern Hill University, Shillong
38.	Nagaland University, Nagaland
39.	National Institute of Technology, Nagaland
40.	Central University of Punjab, Bathinda
41.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
42.	Indian Institute of Science Education and Research, Mohali
43.	Indian Institute of Technology, Ropar
44.	Sant Longowal Institute of Engineering and Technology, Sangrur
45.	Indian Institute of Management, Amritsar
46.	Central University of Himachal Pradesh, Dharamshala
47.	Indian Institute of Technology, Mandi
48.	Indian Institute of Information Technology, Una, Himachal Pradesh
49.	Indian Institute of Management, Rohtak
50.	National Institute of Technology, Kurukshetra
51.	Indian Institute of Information Technology, Sonapat
52.	National Institute of Technical Teachers Training and Research, Chandigarh
53.	Central University of Jammu, Jammu
54.	National Institute of Technology, Hazratbal, Srinagar
55.	Assam University, Assam
56.	Central Institute of Technology (CIT), Kokrajhar, Assam
57.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
58.	Indian Institute of Engineering Science and Technology (IEST), Shibpur
59.	Indian Institute of Management (IIM), Kolkata
60.	Indian Institute of Technology (IIT), Kharagpur
61.	Indian Institute of Information Technology (IIIT), Kalyani
62.	Indian Institute of Science Education and Research (IISER), Kolkata
63.	Indian Institute of Technology (IIT), Guwahati
64.	National Institute of Technology (NIT), Durgapur
65.	National Institute of Technology (NIT), Silchar
66.	Visva Bharati, Shantiniketan

Sl No.	Name of Ministry/Autonomous Body
67.	Indian Institute of Management, Nagpur
68.	Indian Institute of Technology, Goa
69.	Board Of Apprenticeship Training(WR), Mumbai
70.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
71.	Rajiv Gandhi University (RGU), Arunachal Pradesh
72.	National Institute of Technology, Warangal
73.	Maulana Azad National Urdu University, Hyderabad
74.	National Sanskrit University, Tirupati
75.	Indian Institute of Technology, Hyderabad
76.	Indian Institute of Technology, Tirupati
77.	Indian Institute of Information Technology (IIIT), Chittoor
78.	National Institute of Technology Andhra Pradesh, Tadepalligudem
79.	University of Hyderabad, Hyderabad
80.	Indian Institute of Information Technology, Surat
81.	Indian Institute of Technology, Gandhinagar
82.	Indian Institute of Information Technology, Vadodara
83.	Sardar Vallabh bhai National Institute of Technology (SVNIT), Surat
84.	Malaviya National Institute of Technology, Jaipur
85.	Indian Institute of Information Technology, Trichy
86.	National Institute of Technical Teachers Training and Research, Chennai
87.	National Institute of Technology, Trichy
88.	Pondicherry University, Puducherry
89.	National Institute of Technology, Calicut
90.	Indian Institute of Science Education and Research, Trivandrum
91.	Indian Institute of Technology, Palakkad
92.	Central University of Kerala, Kasaragod
93.	Central University of Karnataka (CUK), Gulbarga
94.	Indian Institute of Science (IISc), Bangalore
95.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
96.	Maulana Azad National Institute of Technology (MANIT), Bhopal
97.	Indian Institute of Information Technology (IIIT), Bhopal
98.	Manipur University, Imphal
99.	National Institute of Technology, Manipur
100.	National Institute of Technology, Agartala
	Ministry of External Affairs
101.	India Centre for Migration (ICM), New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
102.	Veterinary Council of India, New Delhi

Sl No.	Name of Ministry/Autonomous Body
	Ministry of Food Processing Industries
103.	National Cooperative Development Corporation, New Delhi
	Ministry of Health and Family Welfare
104.	All India Institute of Medical Sciences, New Delhi
105.	National Medical Commission, New Delhi
106.	Indian Council for Medical Research, New Delhi
107.	All India Institute of Medical Sciences (AIIMS), Raebareli
108.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
109.	All India Institute of Medical Science, Vijaypur
110.	All India Institute of Medical Sciences, Bathinda
111.	All India Institute of Medical Sciences, Bilaspur
112.	Post Graduate Institute of Medical Education and Research, Chandigarh
113.	All India Institute of Medical Sciences (AIIMS), Guwahati
114.	All India Institute of Medical Sciences (AIIMS), Kalyani
115.	Chittaranjan National Cancer Institute (CNCI), Kolkata
116.	All India Institute of Medical Sciences, Nagpur
117.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
118.	NIMHANS, Bangalore
119.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
	Ministry of Home Affairs
120.	National Human Rights Commission (NHRC), New Delhi
121.	Chandigarh Commission for Protection of Child Rights, Chandigarh
122.	Port Blair, Municipal Council (P BMC), Port Blair
	Ministry of Information and Broadcasting
123.	Prasar Bharati, New Delhi
124.	Press Council of India, New Delhi
	Ministry of Jal Shakti
125.	National Water Development Agency, New Delhi
126.	National Mission for Clean Ganga, New Delhi
127.	Narmada Control Authority, Indore
	Department of Empowerment of Persons with Disabilities
128.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi
	Ministry of Chemicals and Fertilisers
129.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
	Ministry of Minority Affairs
130.	Haj Committee of India, Mumbai

Sl No.	Name of Ministry/Autonomous Body
	Ministry of Urban Development
131.	Lakshadweep Building Development Board, Kavaratti
	Ministry of Social Justice and Empowerment
132.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore
	Ministry of Youth Affairs and Sports
133.	National Sports University, Manipur
	Ministry of Environment Forest and Climate Change
134.	Wildlife Institute of India, Dehradun
135.	National Tiger Conservation Authority, New Delhi
	Department of Science and Technology
136.	Sree Chitra Tirunal Institute of Medical Sciences and Technology, Thiruvananthapuram
	Department of Scientific and Industrial Research
137.	Council of Scientific and Industrial Research, New Delhi

During the year 2020-21

Sl No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
1.	All India Institute of Ayurveda, New Delhi
2.	Central Council for Research in Ayurvedic Science, New Delhi
3.	National Commission for Homoeopathy, New Delhi
4.	Central council for Research in Homoeopathy, New Delhi
5.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
	Ministry of Culture
6.	National School of Drama (NSD), New Delhi
7.	Lalit Kala Akademi (LKA), New Delhi
8.	National Museum Institute (NMI), New Delhi
9.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
10.	Rampur Raza Library, Rampur
11.	North East Zone Cultural Centre, Dimapur
12.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
13.	Library of Tibetan Works and Archives, Dharamshala
14.	Indian Museum, Kolkata
15.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
16.	The Asiatic Society, Kolkata
17.	Victoria Memorial Hall (VMH), Kolkata
18.	South Zone Cultural Centre, Thanjavur
	Ministry of Education
19.	All India Council for Technical Education, New Delhi

Sl No.	Name of Ministry/Autonomous Body
20.	Central Sanskrit University, New Delhi
21.	Indira Gandhi National Open University, New Delhi
22.	University of Delhi, New Delhi
23.	National Institute of Technology, Uttarakhand
24.	Indian Institute of Information Technology, Lucknow
25.	Kendriya Hindi Shikshan Mandal, Agra
26.	North Eastern Hill University, Shillong
27.	Nagaland University, Nagaland
28.	National Institute of Technology, Nagaland
29.	Central University of Punjab, Bathinda
30.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
31.	Indian Institute of Science Education and Research, Mohali
32.	Indian Institute of Technology, Ropar
33.	Sant Longowal Institute of Engineering and Technology, Sangrur
34.	Indian Institute of Technology, Mandi
35.	Indian Institute of Information Technology, Una, Himachal Pradesh
36.	Indian Institute of Management, Rohtak
37.	National Institute of Technology, Kurukshetra
38.	Indian Institute of Information Technology, Sonapat
39.	Central University of Jammu, Jammu
40.	NIT Srinagar, Hazratbal
41.	Assam University, Assam
42.	Central Institute of Technology (CIT), Kokrajhar, Assam
43.	Indian Institute of Management (IIM), Kolkata
44.	Indian Institute of Technology (IIT), Kharagpur
45.	Indian Institute of Information Technology (IIIT), Kalyani
46.	Indian Institute of Science Education and Research (IISER), Kolkata
47.	Indian Institute of Technology (IIT), Guwahati
48.	Visva-Bharati, Shantiniketan
49.	National Institute of Technology (NIT), Durgapur
50.	National Institute of Technology (NIT), Silchar
51.	Indian Institute of Technology, Goa
52.	Board Of Apprenticeship Training(WR), Mumbai
53.	Indian Institute of Technology, Bombay
54.	National Institute of Industrial Engineering, Mumbai
55.	Mahatma Gandhi Antar rashtriya Hindi Vishwavidyalaya, Wardha
56.	National Institute of Technology, Goa
57.	National Institute of Technology (NIT) Arunachal Pradesh
58.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh

Sl No.	Name of Ministry/Autonomous Body
59.	Rajiv Gandhi University (RGU), Arunachal Pradesh
60.	Maulana Azad National Urdu University, Hyderabad
61.	Indian Institute of Technology, Hyderabad
62.	Indian Institute of Technology, Tirupati
63.	India Institute of Information Technology, Design and Manufacturing, Kurnool
64.	Indian Institute of Information Technology, Vadodara
65.	Indian Institute of Technology, Gandhinagar
66.	Malaviya National Institute of Technology, Jaipur
67.	Indian Institute of Management, Udaipur
68.	National Institute of Technical Teachers Training and Research, Chennai
69.	Auroville Foundation, Tamil Nadu
70.	Central Institute of Classical Tamil, Chennai
71.	Gandhigram Rural Institute, Tamil Nadu
72.	National Institute of Technology, Calicut
73.	Indian Institute of Science Education and Research, Trivendrum
74.	Indian Institute of Technology, Palakkad
75.	Central University of Kerala, Kasaragod
76.	Indian Institute of Information Technology, Trichy
77.	National Institute of Technology, Trichy
78.	Indian Institute of Management (IIM), Bangalore
79.	Indian Institute of Science (IISc), Bangalore
80.	Central University of Karnataka (CUK), Gulbarga
81.	Indian Institute of Information Technology (IIIT), Dharwad
82.	Indian Institute of Technology (IIT), Dharwad
83.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
84.	Maulana Azad National Institute of Technology (MANIT), Bhopal
85.	School of Planning and Architecture (SPA), Bhopal
86.	Indian Institute of Technology (IIT), Indore
87.	Indian Institute of Technology, Bhilai
88.	Mizoram University, Mizoram
89.	National Institute of Technology, Mizoram
90.	Manipur University, Imphal
91.	National Institute of Technology, Manipur
92.	National Institute of Technology, Agartala

Sl No.	Name of Ministry/Autonomous Body
	Ministry of Fisheries, Animal Husbandry and Dairying
93.	Veterinary Council of India, New Delhi
94.	Animal Welfare Board of India, Ballabgarh, Faridabad
	Ministry of Health and Family Welfare
95.	National Medical Commission, New Delhi
96.	Indian Council for Medical Research, New Delhi
97.	Central Medical Services Society, New Delhi
98.	All India Institute of Medical Sciences (AIIMS), Raebareli
99.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
100.	All India Institute of Medical Science, Vijaypur
101.	All India Institute of Medical Sciences, Bathinda
102.	All India Institute of Medical Sciences, Bilaspur
103.	Post Graduate Institute of Medical Education and Research, Chandigarh
104.	All India Institute of Medical Sciences (AIIMS), Guwahati
105.	All India Institute of Medical Sciences (AIIMS), Kalyani
106.	Chittaranjan National Cancer Institute (CNCI), Kolkata
107.	All India Institute of Medical Sciences, Nagpur
108.	All India Institute of Medical Sciences, Mangalgi
109.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
110.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
111.	All India Institute Medical Sciences (AIIMS), Rajkot
	Ministry of Information and Broadcasting
112.	Prasar Bharati, New Delhi
113.	Press Council of India, New Delhi
	Ministry of Jal Shakti
114.	National Mission for Clean Ganga, New Delhi
115.	Narmada Control Authority, Indore
	Ministry of Tribal Affairs
116.	National Education Society for Tribal Students, New Delhi
	Department of Empowerment of Persons with Disabilities
117.	Rehabilitation Council of India, New Delhi
118.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi (The National Trust)
	Ministry of Agriculture
119.	National Horticulture Board, Gurugram

Sl No.	Name of Ministry/Autonomous Body
	Ministry of Law and Justice
120.	District Legal Services Authority, Chandigarh
	Ministry of Labour and Employment
121.	Dattopant Thengdi National Board for Workers' Education and Development, Nagpur
	Ministry of Minority Affairs
122.	Haj Committee of India, Mumbai
	Ministry of Youth Affairs and Sports
123.	National Sports University, Manipur
	Ministry of Environment Forest and Climate Change
124.	Wildlife Institute of India, Dehradun
125.	National Tiger Conservation Authority, New Delhi
	Department of Scientific and Industrial Research
126.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Chemicals and Fertilisers
127.	National Institute of Pharmaceutical Educational and Research (NIPER), Ahmedabad

Appendix-X
(Referred to in Paragraph no. 2.2(i))

List of Autonomous Bodies which are accounting for the grants on realisation/cash basis

During the year 2019-20

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Health and Family Welfare
1.	All India Institute of Medical Science, New Delhi
2.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi
3.	All India Institute of Medical Sciences (AIIMS), Rishikesh
4.	All India Institute of Medical Sciences (AIIMS), Raebareli
5.	All India Institute of Medical Sciences, Gorakhpur
6.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
7.	All India Institute of Medical Sciences, Bathinda
8.	All India Institute of Medical Sciences, Bilaspur
9.	All India Institute of Medical Sciences (AIIMS), Guwahati
10.	All India Institute of Medical Sciences (AIIMS), Kalyani
11.	Chittaranjan National Cancer Institute (CNCI), Kolkata
	Department of Empowerment of Persons with Disabilities
12.	Rehabilitation Council of India, New Delhi
13.	National Institute for the Empowerment of Persons with Visual Disabilities, Dehradun (erstwhile NIVH, Dehradun)
	Ministry of Food Processing Industries
14.	Bureau of Indian Standards, Delhi
	Ministry of Jal Shakti
15.	Betwa River Board, Jhansi
16.	Narmada Control Authority, Indore
	Ministry of Education
17.	Babasaheb Bhimrao Ambedkar University, Lucknow
18.	National Institute of Open Schooling, Noida
19.	Indian Institute of Technology, Roorkee
20.	Navodaya Vidyalaya Samiti, Noida
21.	Hemvati Nandan Bahuguna Garhwal University, Garhwal
22.	Indian Institute of Technology, Kanpur
23.	Banaras Hindu University, Varanasi
24.	Indian Institute of Information Technology, Lucknow
25.	Board of Apprenticeship Training (NR), Kanpur

Sl. No.	Name of Ministry/Autonomous Body
26.	Motilal Nehru National Institute of Technology, Allahabad
27.	Kendriya Hindi Shikshan Mandal, Agra
28.	Gurukula Kangri Vishwavidyalaya, Haridwar
29.	Indian Institute of Management, Shillong
30.	North Eastern Hill University, Shillong
31.	National Institute of Technology, Shillong
32.	National Institute of Technology, Nagaland
33.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
34.	Indian Institute of Science Education and Research, Mohali
35.	Indian Institute of Technology, Ropar
36.	Sant Longowal Institute of Engineering and Technology, Sangrur
37.	National Institute of Technology, Hamirpur
38.	Central University of Himachal Pradesh, Dharamshala
39.	Central University of Haryana, Narnaul/Mahendragarh
40.	Indian Institute of Information Technology, Una, Himachal Pradesh
41.	National Institute of Technology, Kurukshetra
42.	Indian Institute of Information Technology, Sonapat
43.	National Institute of Technical Teachers Training and Research, Chandigarh
44.	Central University of Jammu, Jammu
45.	Central University of Kashmir, Srinagar
46.	Indian Institute of Management, Jammu
47.	Indian Institute of Technology, Jammu
48.	National Institute of Technology (NIT), Arunachal Pradesh
49.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
50.	Rajiv Gandhi University (RGU), Arunachal Pradesh
51.	National Institute of Technology, Calicut
52.	Indian Institute of Information Technology, Kottayam
53.	Indian Institute of Technology, Palakkad
54.	Central University of Kerala, Kasaragod
55.	Indian Institute of Management (IIM), Bangalore
56.	Indian Institute of Science (IISc), Bangalore
57.	NITK, Surathkal, Mangalore
58.	Indian Institute of Technology (IIT), Dharwad
59.	Sikkim University, Sikkim
60.	National Institute of Technology (NIT), Sikkim
61.	Manipur University, Manipur
62.	National Institute of Technology, Agartala
63.	Tripura University

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
64.	Pharmacopoeia commission for Indian Medicine and Homoeopathy, Ghaziabad
65.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
66.	National Institute of Homoeopathy (NIH), Kolkata
67.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
	Ministry of Culture
68.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
69.	Allahabad Museum Society, Allahabad
70.	North East Zone Cultural Centre, Dimapur
71.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
72.	North Zone Cultural Centre, Patiala
73.	Library of Tibetan Works and Archives, Dharamshala
74.	Eastern Zonal Cultural Centre (EZCC), Kolkata
75.	Indian Museum (IM), Kolkata
76.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
77.	National Council of Science Museums (NCSM), Kolkata
78.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
79.	The Asiatic Society, Kolkata
80.	Victoria Memorial Hall (VMH), Kolkata
81.	Central Institute of Himalayan Culture Studies (CIHCS), Arunachal Pradesh
	Ministry of Agriculture
82.	Rani Lakshmi Bai Central Agricultural University, Jhansi
83.	Coconut Development Board, Kochi
84.	Central Agricultural University, Imphal
	Ministry of Labour and Employment
85.	V.V. Giri National Labour Institute, NOIDA
	Ministry of Chemicals and Fertilisers
86.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
87.	National Institute of Pharmaceutical Education And Research (NIPER), Guwahati
88.	National Institute of Pharmaceutical Education And Research (NIPER), Kolkata
	Ministry of Fisheries, Animal Husbandry and Dairying
89.	Animal Welfare Board of India, Ballabgarh
	Ministry of Law and Justice
90.	State Legal Services Authority, Chandigarh
91.	District Legal Services Authority, Chandigarh

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Social Justice and Empowerment
92.	National Institute for Locomotor Disabilities (NILD), Kolkata
	Ministry of Home Affairs
93.	Port Blair, Municipal Council (PBMC), Port Blair
	Ministry of Urban Development
94.	Lakshadweep Building Development Board, Kavaratti
	Ministry of Commerce and Industry
95.	Noida Special Economic Zone Authority, Noida (NSEZ)
	Ministry of Youth Affairs and Sports
96.	National Sports University, Manipur

During the year 2020-21

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Health and Family Welfare
1.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi
2.	All India Institute of Medical Sciences (AIIMS), Raebareli
3.	All India Institute of Medical Sciences, Gorakhpur
4.	All India Institute of Medical Sciences (AIIMS), Rishikesh
5.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
6.	All India Institute of Medical Sciences, Bathinda
7.	All India Institute of Medical Sciences, Bilaspur
8.	Post Graduate Institute of Medical Education and Research, Chandigarh
9.	All India Institute of Medical Sciences (AIIMS), Guwahati
10.	All India Institute of Medical Sciences (AIIMS), Kalyani
11.	Chittaranjan National Cancer Institute (CNCI), Kolkata
	Department of Empowerment of Persons with Disabilities
12.	Rehabilitation Council of India, New Delhi
13.	National Institute for the Empowerment of Persons with Visual Disabilities, Dehradun (erstwhile NIVH, Dehradun)
	Ministry of Food Processing Industries
14.	Bureau of Indian Standards, Delhi
	Ministry of Jal Shakti
15.	Betwa River Board, Jhansi
16.	Brahmaputra Board, Guwahati
17.	Narmada Control Authority, Indore

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Education
18.	National Institute of Open Schooling, Noida
19.	Indian Institute of Technology, Roorkee
20.	Hemvati Nandan Bahuguna Garhwal University, Garhwal
21.	Indian Institute of Technology, Kanpur
22.	Banaras Hindu University, Varanasi
23.	Indian Institute of Information Technology, Lucknow
24.	Board of Apprenticeship Training (NR), Kanpur
25.	Motilal Nehru National Institute of Technology, Allahabad
26.	Kendriya Hindi Shikshan Mandal, Agra
27.	Indian Institute of Management, Kashipur
28.	Navodaya Vidyalaya Samiti, Noida
29.	Indian Institute of Management, Shillong
30.	North Eastern Hill University, Shillong
31.	National Institute of Technology, Shillong
32.	National Institute of Technology, Nagaland
33.	Indian Institute of Science Education and Research, Mohali
34.	Indian Institute of Technology, Ropar
35.	Sant Longowal Institute of Engineering and Technology, Sangrur
36.	Central University of Himachal Pradesh, Dharamshala
37.	National Institute of Technology, Hamirpur
38.	Indian Institute of Information Technology, Una, Himachal Pradesh
39.	National Institute of Technology, Kurukshetra
40.	Indian Institute of Information Technology, Sonapat
41.	Central University of Jammu, Jammu
42.	Central University of Kashmir, Srinagar
43.	Indian Institute of Technology, Jammu
44.	Indian Institute of Management, Jammu
45.	National Institute of Technology, Hazratbal, Srinagar
46.	National Institute of Technology (NIT), Arunachal Pradesh
47.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
48.	Rajiv Gandhi University (RGU), Arunachal Pradesh
49.	National Institute of Technology, Calicut
50.	Indian Institute of Information Technology, Kottayam
51.	Indian Institute of Technology, Palakkad
52.	Central University of Kerala, Kasaragod

Sl. No.	Name of Ministry/Autonomous Body
53.	Indian Institute of Management (IIM), Bangalore
54.	Indian Institute of Science (IISc), Bangalore
55.	Indian Institute of Technology (IIT), Dharwad
56.	Sikkim University, Sikkim
57.	National Institute of Technology, Sikkim
58.	Manipur University, Imphal
59.	National Institute of Technology, Agartala
60.	Tripura University
	Ministry of Culture
61.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi
62.	Allahabad Museum Society, Allahabad
63.	North East Zone Cultural Centre, Dimapur
64.	North Zone Cultural Centre, Patiala
65.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
66.	Eastern Zonal Cultural Centre (EZCC), Kolkata
67.	Indian Museum, Kolkata
68.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
69.	National Council of Science Museums (NCSM), Kolkata
70.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
71.	The Asiatic Society, Kolkata
72.	Victoria Memorial Hall (VMH), Kolkata
73.	Central Institute of Himalayan Culture Studies (CIHCS), Arunachal Pradesh
	Ministry of Agriculture
74.	Rani Lakshmi Bai Central Agricultural University, Jhansi
75.	National Horticulture Board, Gurugram
76.	Coconut Development Board, Kochi
	Ministry of Labour and Employment
77.	V.V. Giri National Labour Institute, NOIDA
	Ministry of Chemicals and Fertilisers
78.	National Institute of Pharmaceuticals Education and Research, Raebareli,
79.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
80.	National Institute of Pharmaceutical Education And Research (NIPER), Guwahati
81.	National Institute of Pharmaceutical Education And Research (NIPER), Kolkata

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of AYUSH
82.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
83.	National Institute of Sowa Rigpa, Leh
84.	National Institute of Homoeopathy (NIH), Kolkata
85.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
	Ministry of Law and Justice
86.	State Legal Services Authority, Chandigarh
87.	District Legal Services Authority, Chandigarh
	Ministry of Social Justice and Empowerment
88.	National Institute for Locomotor Disabilities (NILD), Kolkata
	Ministry of Urban Development
89.	Lakshadweep Building Development Board, Kavaratti
	Ministry of Youth Affairs and Sports
90.	National Sports University, Manipur

Appendix-XI
(Referred to in Paragraph no. 2.2(ii))

List of Autonomous Bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation

During the year 2019-20

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Agriculture and Farmers' Welfare
1.	Indian Council of Agricultural Research, New Delhi
2.	National Horticulture Board, Gurugram
3.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad
4.	Coconut Development Board, Kochi
	Ministry of AYUSH
5.	Central Council of Indian Medicine
6.	Central Council for Research in Ayurvedic Science, New Delhi
7.	Central Council for Research in Yoga and Naturopathy, New Delhi
8.	Central council for Research in Unani Medicine, New Delhi
9.	Central council for Research in Homoeopathy, New Delhi
10.	Morarji Desai National Institute of Yoga, New Delhi
11.	Pharmacopoeia commission for Indian Medicine and Homoeopathy, Ghaziabad
12.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
13.	National Institute of Homoeopathy (NIH), Kolkata
14.	National Institute of Naturopathy, Pune
15.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
16.	National Institute of Ayurveda, Jaipur
17.	National Institute of Unani Medicines, Bangalore
18.	National Institute of Siddha, Chennai
19.	Central Council for Research in Siddha, Chennai
	Ministry of Culture
20.	Centre for Cultural Resources and Training (CCRT), New Delhi
21.	Delhi Public Library (DPL), New Delhi
22.	Lalit Kala Akademi (LKA), New Delhi
23.	Nehru Memorial Museum and Library (NMML), New Delhi
24.	National School of Drama (NSD), New Delhi
25.	Sangeet Natak Akademi (SNA), New Delhi
26.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi

Sl. No.	Name of Ministry/Autonomous Body
27.	Allahabad Museum Society, Allahabad
28.	North Central Zone Cultural Centre, Allahabad
29.	Rampur Raza Library, Rampur
30.	North Zone Cultural Centre, Patiala
31.	Library of Tibetan Works and Archives, Dharamshala
32.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
33.	Indian Museum (IM), Kolkata
34.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
35.	Raja Rammohun Roy Library Foundation (RRRLF), Kolkata
36.	Victoria Memorial Hall (VMH), Kolkata
37.	South Central Zone Cultural Centre, Nagpur
38.	Central Institute of Himalayan Culture Studies (CIHCS), Arunachal Pradesh
39.	Salarjung Museum, Hyderabad
40.	Indira Gandhi Rashtriya Manav Sangrhalaya (IGRMS), Bhopal
41.	South Zone Cultural Centre, Thanjavur
	Ministry of Education
42.	All India Council for Technical Education, New Delhi
43.	Central Board of Secondary Examination, New Delhi
44.	Indian Council for Historical Research, New Delhi
45.	Indian Council of Social Science Research, New Delhi
46.	Kendriya Vidyalay Sangathan, New Delhi
47.	School of Planning and Architecture, New Delhi
48.	University Grant Commission, New Delhi
49.	Rashtriya Sanskrit Sansthan, New Delhi
50.	National Institute of Technology, Uttarakhand
51.	Indian Institute of Management, Kashipur
52.	Navodaya Vidyalaya Samiti, NOIDA
53.	Banaras Hindu University, Varanasi
54.	Indian Institute of Information Technology, Lucknow
55.	Board of Apprenticeship Training (NR), Kanpur
56.	Gurukul Kangri Vishwavidyalaya, Haridwar
57.	Kendriya Hindi Shikshan Mandal, Agra
58.	Indian Institute of Management, Shillong
59.	National Institute of Technology, Shillong

Sl. No.	Name of Ministry/Autonomous Body
60.	Nagaland University, Nagaland
61.	National Institute of Technology, Nagaland
62.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
63.	Sant Longowal Institute of Engineering and Technology, Sangrur
64.	Indian Institute of Advanced Studies, Shimla
65.	National Institute of Technology, Hamirpur
66.	Indian Institute of Technology, Mandi
67.	Indian Institute of Information Technology, Una, Himachal Pradesh
68.	Indian Institute of Information Technology, Sonapat
69.	National Institute of Technical Teachers Training and Research, Chandigarh
70.	Central University of Jammu, Jammu
71.	National Institute of Technology, Hazratbal, Srinagar
72.	Assam University, Assam
73.	Board of Practical Training (BOPT), Kolkata
74.	Central Institute of Technology (CIT), Kokrajhar, Assam
75.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
76.	Indian Institute of Engineering Science and Technology (IEST), Shibpur
77.	Indian Institute of Information Technology (IIIT), Guwahati
78.	Indian Institute of Information Technology (IIIT), Kalyani
79.	Indian Institute of Science Education and Research (IISER), Kolkata
80.	National Institute of Technology (NIT), Durgapur
81.	National Institute of Technical Teachers' Training and Research (NITTTR), Kolkata
82.	Visva Bharati, Shantiniketan
83.	Board Of Apprenticeship Training(WR), Mumbai
84.	Indian Institute of Technology, Goa
85.	Visveswaraya National Institute of Technology, Nagpur
86.	National Institute of Technology (NIT), Arunachal Pradesh
87.	National Institute of Technology, Warangal
88.	National Institute of Science and Education Research, Tirupati
89.	National Sanskrit University, Tirupati
90.	Indian Institute of Technology, Tirupati
91.	Indian Institute of Technology, Hyderabad
92.	National Institute of Technology Andhra Pradesh, Tadepalligudem
93.	India Institute of Information Technology, Design and Manufacturing, Kurnool

Sl. No.	Name of Ministry/Autonomous Body
94.	Sardar Vallabhbhai National Institute of Technology, Surat
95.	Indian Institute of Information Technology, Kota
96.	Auroville Foundation, Tamil Nadu
97.	Board of Apprenticeship Training, Chennai
98.	Gandhigram Rural Institute, Tamil Nadu
99.	National Institute of Technical Teachers Training and Research, Chennai
100.	National Institute of Technology, Trichy
101.	Indian Institute of Information Technology, Trichy
102.	Indian Institute of Technology, Palakkad
103.	Central University of Kerala, Kasaragod
104.	Indian Institute of Technology (IIT), Dharwad
105.	Indian Institute of Information Technology (IIIT), Raichur
106.	Indian Institute of Science (IISc), Bangalore
107.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
108.	National Institute of Technical Teachers Training and Research (NITTTR), Bhopal
109.	Maulana Azad National Institute of Technology (MANIT), Bhopal
110.	Dr. Hari singh Gour Vishwavidyalaya (DHSGV), Sagar
111.	National Institute of Technology, Manipur
112.	National Institute of Technology, Agartala
	Ministry of External Affairs
113.	Indian Council for Cultural relations (ICCR), New Delhi
114.	Indian Council of World Affairs (ICWA), New Delhi
	Ministry of Health and Family Welfare
115.	Food Safety and Standards Authority of India, New Delhi
116.	Dental Council of India, New Delhi
117.	All India Institute of Medical Science, New Delhi
118.	National Medical Commission, New Delhi
119.	National Institute of Health and family Welfare, New Delhi
120.	Pharmacy Council of India, New Delhi
121.	All India Institute of Medical Sciences, Rishikesh
122.	All India Institute of Medical Sciences, Raebareli
123.	All India Institute of Medical Sciences, Gorakhpur
124.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong

Sl. No.	Name of Ministry/Autonomous Body
125.	All India Institute of Medical Sciences, Bilaspur
126.	Post Graduate Institute of Medical Education and Research, Chandigarh
127.	All India Institute of Medical Sciences (AIIMS), Guwahati
128.	All India Institute of Medical Sciences (AIIMS), Kalyani
129.	Chittaranjan National Cancer Institute (CNCI), Kolkata
130.	All India Institute of Medical Sciences, Nagpur
131.	All India Institute of Medical Sciences, Bibinagar
132.	All India Institute of Medical Sciences, Mangalgi
133.	All India Institute of Medical Sciences, Jodhpur
134.	All India Institute of Medical Sciences (AIIMS), Raipur (Chhattisgarh)
135.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
136.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
	Ministry of Home Affairs
137.	National Human Rights Commission (NHRC), New Delhi
138.	Port Blair, Municipal Council (PBMC), Port Blair
	Ministry of Information and Broadcasting
139.	Press Council of India, New Delhi
	Ministry of Jal Shakti
140.	Betwa River Board, Jhansi
141.	Brahmaputra Board, Guwahati
142.	Narmada Control Authority, Indore
	Ministry of Minority Affairs
143.	Central Waqf Council, New Delhi
144.	Haj Committee of India, Mumbai
	Ministry of Women and Child Development
145.	National Commission for Protection of Child Rights, New Delhi
	Department of Empowerment of Persons with Disabilities
146.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi (The National Trust)
147.	Pt. Deendayal Upadhyaya National Institute for Persons with Physical Disabilities (Divyangjan), New Delhi
148.	Rehabilitation Council of India, New Delhi
	Ministry of Commercial and Industry
149.	Noida Special Economic Zone Authority (NSEZ), Noida

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Chemicals and Fertilisers
150.	National Institute of Pharmaceutical Education And Research (NIPER), Mohali
151.	National Institute of Pharmaceutical Education And Research (NIPER), Guwahati
152.	National Institute of Pharmaceutical Education And Research (NIPER), Kolkata
153.	National Institute of Pharmaceutical Education and Research, Hyderabad
	Ministry of Fisheries, Animal Husbandry and Dairying
154.	Animal Welfare Board of India, Ballabgarh
155.	Coastal Aquaculture Authority, Chennai
	Ministry of Law and Justice
156.	State Legal Services Authority, Chandigarh
157.	District Legal Services Authority, Chandigarh
	Ministry of Social Justice and Empowerment
158.	Ali Yawar Jung National Institute of Hearing Handicapped (DIVYANGJAN), Mumbai
159.	National Institute for Empowerment of Persons with Multiple Disabilities, Tamil Nadu
	Ministry of Labour and Employment
160.	Dattopant Thengdi National Board for Workers Education and Development Nagpur, Nagpur
	Ministry of Rural Development
161.	National Institute of Rural Development and Panchayati Raj, Hyderabad
	Ministry of Sports and Youth Affairs
162.	Lakshmibai National Institute of Physical Education (LNIPE), Gwalior
	Ministry of Skill Development and Entrepreneurship
163.	National Instructional Media Institute, Chennai
	Ministry of Environment Forest and Climate Change
164.	Wildlife Institute of India, Dehradun
165.	National Tiger Conservation Authority, New Delhi
166.	Central Zoo Authority, New Delhi
167.	National Biodiversity Authority, Chennai

During the year 2020-21

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Agriculture and Farmers' Welfare
1.	Indian Council of Agricultural Research, New Delhi
2.	National Horticulture Board, Gurugram
3.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad
4.	Coconut Development Board, Kochi
	Ministry of AYUSH
5.	Central Council for Research in Yoga and Naturopathy, New Delhi
6.	Rashtriya Ayurveda Vidyapeeth, New Delhi
7.	Central council for Research in Unani Medicine, New Delhi
8.	Central council for Research in Homoeopathy, New Delhi
9.	Morarji Desai National Institute of Yoga, New Delhi
10.	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
11.	National Institute of Homoeopathy (NIH), Kolkata
12.	National Institute of Naturopathy, Pune
13.	North Eastern Institute of Folk Medicine (NEIFM), Arunachal Pradesh
14.	National Institute of Ayurveda, Jaipur
15.	Central Council for Research in Siddha, Chennai
16.	National Institute of Unani Medicines, Bangalore
	Ministry of Culture
17.	Delhi Public Library (DPL), New Delhi
18.	National School of Drama (NSD), New Delhi
19.	Centre for Cultural Resources and Training (CCRT), New Delhi
20.	Lalit Kala Akademi (LKA), New Delhi
21.	Allahabad Museum Society, Allahabad
22.	Rampur Raza Library, Rampur
23.	North Central Zone Cultural Centre, Allahabad
24.	Central Institute of Buddhist Studies, Choglamsar, Ladakh
25.	North Zone Cultural Centre, Patiala
26.	Library of Tibetan Works and Archives, Dharamshala
27.	Maulana Abul Kalam Azad Institute of Asian Studies (MAKAIAS), Kolkata
28.	The Asiatic Society, Kolkata
29.	Victoria Memorial Hall (VMH), Kolkata
30.	South Central Zone for Cultural Centre, Nagpur

Sl. No.	Name of Ministry/Autonomous Body
31.	Central Institute of Himalayan Culture Studies (CIHCS)
32.	Salarjung Museum, Hyderabad
33.	Indira Gandhi Rashtriya Manav Sangrhalaya (IGRMS), Bhopal
	Ministry of Education
34.	Indian Council for Historical Research, New Delhi
35.	Kendriya Vidyalaya Sangathan, New Delhi
36.	School of Planning and Architecture, New Delhi
37.	Board of Apprenticeship Training,(NR) Kanpur
38.	Banaras Hindu University, Varanasi
39.	Indian Institute of Management, Kashipur
40.	Indian Institute of Management, Lucknow
41.	Indian Institute of Information Technology, Lucknow
42.	Kendriya Hindi Shikshan Mandal, Agra
43.	National Institute of Technology, Uttarakhand
44.	Navodaya Vidyalaya Samiti, Noida
45.	Indian Institute of Management, Shillong
46.	National Institute of Technology, Shillong
47.	Nagaland University, Nagaland
48.	National Institute of Technology, Nagaland
49.	Sant Longowal Institute of Engineering and Technology, Sangrur
50.	National Institute of Technology, Hamirpur
51.	Indian Institute of Information Technology, Sonapat
52.	National Institute of Technical Teachers Training and Research, Chandigarh
53.	Central University of Jammu, Jammu
54.	National Institute of Technology, Hazratbal, Srinagar
55.	Central Institute of Technology (CIT), Kokrajhar, Assam
56.	Ghani Khan Choudhury Institute of Engineering and Technology (GKCIET), Malda
57.	Indian Institute of Engineering Science and Technology (IEST), Shibpur
58.	Indian Institute of Technology (IIT), Kharagpur
59.	Indian Institute of Information Technology (IIIT), Guwahati
60.	Indian Institute of Information Technology (IIIT), Kalyani
61.	Indian Institute of Science Education and Research (IISER), Kolkata
62.	Indian Institute of Technology (IIT), Guwahati
63.	National Institute of Technology (NIT), Durgapur

Sl. No.	Name of Ministry/Autonomous Body
64.	National Institute of Technology (NIT), Silchar
65.	National Institute of Technical Teachers' Training and Research (NITTTR), Kolkata
66.	Visva Bharati, Shantiniketan
67.	Board Of Apprenticeship Training (WR), Mumbai
68.	Visveswaraya National Institute of Technology, Nagpur
69.	National Institute of Industrial Engineering, Mumbai
70.	Indian Institute of Information Technology, Nagpur
71.	National Institute of Technology (NIT), Arunachal Pradesh
72.	North Eastern Regional Institute of Science and Technology (NERIST), Arunachal Pradesh
73.	Rajiv Gandhi University (RGU), Arunachal Pradesh
74.	National Institute of Technology, Warangal
75.	National Institute of Science and Education Research, Tirupati
76.	National Sanskrit University, Tirupati
77.	Indian Institute of Technology, Tirupati
78.	Indian Institute of Technology, Hyderabad
79.	National Institute of Technology Andhra Pradesh, Tadepalligudem
80.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool
81.	Indian Institute of Information Technology, Kota
82.	Board of Apprenticeship Training, Chennai
83.	National Institute of Technical Teachers Training and Research, Chennai
84.	Indian Institute of Information Technology, Kottayam
85.	Indian Institute of Technology, Palakkad
86.	Central University of Kerala, Kasaragod
87.	Indian Institute of Technology (IIT), Dharwad
88.	Indian Institute of Science (IISc), Bangalore
89.	National Institute of Technology, Mizoram
90.	Maulana Azad National Institute of Technology (MANIT), Bhopal
91.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing (PDPMIITDM), Jabalpur
92.	National Institute of Technical Teachers Training and Research, Bhopal
93.	Maharishi Sandipana Rashtriya Vedvidya Pratishthan, Ujjain
94.	National Institute of Technology, Manipur
95.	National Institute of Technology, Agartala

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of External Affairs
96.	Indian Council for Cultural relations (ICCR), New Delhi
97.	Indian Council of World Affairs (ICWA), New Delhi
	Ministry of Health and Family Welfare
98.	Food Safety and Standards Authority of India, New Delhi
99.	National Board of Examination (Now National Board of Examination in Medical Sciences), New Delhi
100.	Dental Council of India, New Delhi
101.	All India Institute of Medical Science, New Delhi
102.	National Institute of Health and Family Welfare, New Delhi
103.	All India Institute of Medical Sciences (AIIMS), Gorakhpur
104.	All India Institute of Medical Sciences (AIIMS), Rishikesh
105.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences, Shillong
106.	All India Institute of Medical Sciences, Vijaypur
107.	All India Institute of Medical Sciences, Bathinda
108.	All India Institute of Medical Sciences, Bilaspur
109.	Post Graduate Institute of Medical Education and Research, Chandigarh
110.	All India Institute of Medical Sciences (AIIMS), Guwahati
111.	All India Institute of Medical Sciences (AIIMS), Kalyani
112.	Chittaranjan National Cancer Institute (CNCI), Kolkata
113.	All India Institute of Medical Sciences, Bibinagar
114.	All India Institute of Medical Sciences, Mangalgi
115.	All India Institute of Medical Sciences, Jodhpur
116.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
117.	All India Institute of Medical Sciences (AIIMS), Raipur
118.	Regional Institute of Medical Sciences, Lamphelpat, Manipur
	Ministry of Home Affairs
119.	National Human Rights Commission (NHRC), New Delhi
	Ministry of Information and Broadcasting
120.	Press Council of India, New Delhi
	Ministry of Jal Shakti
121.	Betwa River Board, Jhansi
122.	Brahmaputra Board, Guwahati

Sl. No.	Name of Ministry/Autonomous Body
123.	Narmada Control Authority, Indore
	Ministry of Minority Affairs
124.	Central Waqf Council, New Delhi
125.	Haj Committee of India, Mumbai
	Ministry of Women and Child Development
126.	National Commission for Protection of Child Rights, New Delhi
	Department of Empowerment of Persons with Disabilities
127.	The National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi (The National Trust)
128.	Rehabilitation Council of India, New Delhi
	Ministry of Chemicals and Fertilisers
129.	National Institute of Pharmaceuticals Education and Research, Raebareli
130.	National Institute of Pharmaceutical Education And Research (NIPER), Guwahati
131.	National Institute of Pharmaceutical Education and Research, Hyderabad
	Ministry of Commercial and Industry
132.	NOIDA Special Economic Zone Authority, Noida
	Ministry of Fisheries, Animal Husbandry and Dairying
133.	Animal Welfare Board of India, Ballabgharh, Faridabad
134.	Coastal Aquaculture Authority, Chennai
	Ministry of Law and Justice
135.	State Legal Services Authority, Chandigarh
136.	District Legal Services Authority, Chandigarh
	Ministry of Social Justice and Empowerment
137.	Ali Yawar Jung National Institute of Hearing Handicapped (DIVYANGJAN), Mumbai
138.	National Institute for Empowerment of Persons with Multiple Disabilities, Tamil Nadu
	Ministry of Labour and Employment
139.	Dattopant Thengdi National Board for Workers Education and Development, Nagpur
	Ministry of Skill and Entrepreneurship
140.	National Instructional Media Institute, Chennai
	Ministry of Environment Forest and Climate Change
141.	Wildlife Institute of India, Dehradun

Appendix-XII
(Referred to in Paragraph no. 2.2(iii))

List of Autonomous Bodies that revised their accounts as a result of Audit

During the year 2019-20

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Jal Shakti
1.	Godavari River Management Board, Hyderabad
	Ministry of Education
2.	Indian Institute of Technology, Hyderabad
3.	Indian Institute of Information Technology (IIIT), Raichur
4.	Sikkim University, Sikkim
5.	National Institute of Technolog, Sikkim
6.	Board of Apprenticeship Training, Chennai
7.	Central University of Tamilnadu, Thiruvavur
8.	Gandhigram Rural Institute, Tamil Nadu
9.	Indian Institute of Information Technology, Trichy
10.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
11.	Indian Institute of Technology, Madras
12.	National Institute of Technical Teachers Training and Research, Chennai
13.	National Institute of Technology, Karaikal
14.	National Institute of Technology, Trichy
15.	Pondicherry University, Puducherry
	Ministry of Health and Family Welfare
16.	All India Institute of Medical Sciences, Bibinagar
17.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
	Ministry of AYUSH
18.	Central Council for Research in Siddha, Chennai
19.	National Institute of Siddha, Chennai
	Ministry of Culture
20.	Kalakshetra Foundation, Tamil Nadu
21.	South Zone Cultural Centre, Thanjavur
	Ministry of Fisheries, Animal Husbandry and Dairying
22.	Coastal Aquaculture Authority, Chennai
	Ministry of Skill Development and Entrepreneurship
23.	National Instructional Media Institute, Chennai

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Social Justice and Empowerment.
24.	National Institute for Empowerment of Persons with Multiple Disabilities, Tamil Nadu
	Ministry of Youth Affairs and Sports
25.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Tamil Nadu

During the year 2020-21

Sl. No.	Name of Ministry/Autonomous Body
	Ministry of Fisheries, Animal Husbandry and Dairying
1.	Animal Welfare Board of India, Faridabad
	Ministry of Health and Family Welfare
2.	Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry
	Ministry of AYUSH
3.	Central Council for Research in Siddha, Chennai
4.	National Institute of Siddha, Chennai
	Ministry of Culture
5.	Kalakshetra Foundation, Tamil Nadu
	Ministry of Education
6.	Board of Apprenticeship Training, Chennai
7.	Central University of Tamilnadu, Thiruvavur
8.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram
9.	Indian Institute of Technology, Madras
10.	National Institute of Technical Teachers Training and Research, Chennai
11.	National Institute of Technology, Karaikal
12.	National Institute of Technology, Trichy
13.	Pondicherry University, Puducherry
	Ministry of Skill Development and Entrepreneurship
14.	National Instructional Media Institute, Chennai
	Ministry of Social Justice and Empowerment
15.	National Institute for Empowerment of Persons with Multiple Disabilities, Tamil Nadu

ANNEXURES

Annexure-I

(Referred to in paragraph no. 3.2.4)

Details of the investment made which were not allowed under the MoF guidelines

(Amount in ₹)

Sl. No.	Period	Total investment made during the year	Amount of investment which were not allowed under the MoF guidelines	Name of Institutions/Bank etc. with which the investment were made during the year	Invested amount
1.	2015-16	215,62,86,840.00	51,50,00,000.00	IDFC Mutual Fund	8,50,00,000.00
				Reliance Mutual Fund	3,50,00,000.00
				Dewan Housing Finance Corporation Limited	5,00,00,000.00
				SBI Mutual Fund	4,00,00,000.00
				Bajaj Finance Limited	5,00,00,000.00
				ICICI Prudential Mutual Fund	4,00,00,000.00
				Dewan Housing Finance Corporation Limited	5,00,00,000.00
				Bajaj Finance Limited	5,00,00,000.00
				Dewan Housing Finance Corporation Limited	6,50,00,000.00
				Bajaj Finance Limited	5,00,00,000.00
2.	2016-17	239,13,48,440.00	56,56,85,924.00	Reliance Mutual Fund	3,00,00,000.00
				SBI Mutual Fund	4,00,00,000.00
				Dewan Housing Finance Corporation Ltd.	17,00,00,000.00
				Birla Sun life Mutual Fund	3,00,00,000.00
				Reliance Mutual Fund	3,00,00,000.00
				SBI Mutual Fund	1,00,00,000.00
				Reliance Mutual Fund	1,50,00,000.00
				Reliance Mutual Fund	2,00,00,000.00
				ICICI Prudential Mutual Fund	4,00,00,000.00
				ICICI Prudential Mutual Fund	4,00,00,000.00
				Reliance Mutual Fund	4,00,00,000.00
				DSP Blackrock Mutual Fund	2,00,00,000.00
				Baroda Pioneer Mutual Fund	4,00,00,000.00
3.	2017-18	82,99,49,989.00	30,00,00,000.00	CPSE ETF FFO	2,06,85,924.00
				Dewan Housing Finance Corporation Ltd.	3,00,00,000.00
				Dewan Housing Finance Corporation Ltd.	5,00,00,000.00
				Reliance Mutual Fund	5,00,00,000.00
				IDFC Mutual Fund	5,00,00,000.00
				Bajaj Finance Ltd.	2,00,00,000.00

Sl. No.	Period	Total investment made during the year	Amount of investment which were not allowed under the MoF guidelines	Name of Institutions/Bank etc. with which the investment were made during the year	Invested amount
				Bajaj Finance Ltd.	5,00,00,000.00
				Utkarsh Small Finance Bank Ltd. Godowalia	5,00,00,000.00
4.	2018-19	122,00,00,000.00	35,00,00,000.00	Dewan Housing Finance Corporation Ltd.	10,00,00,000.00
				Bajaj Finance Ltd.	7,00,00,000.00
				Dewan Housing Finance Corporation Ltd.	2,00,00,000.00
				Bajaj Finance Ltd.	6,00,00,000.00
				Dewan Housing Finance Corporation Ltd.	5,00,00,000.00
				Bajaj Finance Ltd.	5,00,00,000.00
5.	2019-20	306,55,60,800.00	64,00,00,000.00	LIC Housing Finance Ltd, Mumbai	10,00,00,000.00
				LIC Housing Finance Ltd, Mumbai	20,00,00,000.00
				Bajaj Finance Ltd.	5,00,00,000.00
				PNB Housing Finance Ltd. Sigra	5,00,00,000.00
				Bajaj Finance Ltd.	6,00,00,000.00
				LIC Housing Finance Ltd, Mumbai	13,00,00,000.00
				SBI Cards N Payment Services Private Ltd.	5,00,00,000.00
	Total:	966,31,46,069.00	237,06,85,924.00		

Annexure-II

(Referred to in paragraph no. 3.2.8)

Detail of the short realisation of rent from the banks operating from the AMU premises

(Amount in ₹)

Name of bank	Period of licence fee	Carpet area leased out to banks	Lease rent per month as per lease deed	Lease rent as per Canara Bank rate	Difference of rent per month	Total amount of short realisation
1	2	3	4	5	6 (5-4)	7 (6 *2)
State Bank of India	April 2014 to January 2015 (10 months)	324.40 sq. meter	6,600.00	81100 (₹ 250*324.40 sq m)	74,500	7,45,000
	February 2015 to March 2017 (25 months)	324.40 sq. meter	35,000.00	81100 (₹ 250*324.40 sq m)	46,100	11,52,500
	April 2017 to March 2020 (36 months)	324.40 sq. meter	35,000.00	81100 (₹ 250*324.40 sq m)	46,100	16,59,600
Canara Bank	April 2014 to March 2017 (36 months)	80.00 sq. meter	20,000.00	20000 (₹ 250*80.00 sq m)	-	0
	April 2017 to February 2019 (23 months)	80.00 sq. meter	20,000.00	20000 (₹ 250*80.00 sq m)	-	0
	March 2019 to March 2020 (15 months)	80.00 sq. meter	24,000.00	20000 (₹ 250*80.00 sq m)	-	0
Allahabad Bank	April 2014 to May 2016 (25 months)	316.43 sq. meter	13,624.00	79110 (₹ 250*316.43 sq m)	65,486	16,37,150
	June 2016 to March 2017 (10 months)	316.43 sq. meter	19,619.00	79110 (₹ 250*316.43 sq m)	59,491	5,94,910
	April 2017 to March 2020 (36 months)	316.43 sq. meter	19,619.00	79110 (₹ 250*316.43 sq m)	59,491	21,41,676
Total						79,30,836

Annexure-III

(Referred to in paragraph no. 3.2.8)

Detail of the short realisation of rent from the banks operating from the AMU premises as per DoE rates of 2015

(Amount in ₹)

Name of bank	Period of licence fee	Carpet area leased out to banks	Lease rent per month as per lease deed	Lease rent as per Canara Bank rate	Difference of rent per month	Total amount of short realisation
1	2	3	4	5	6 (5-4)	7 (6 *2)
State Bank of India	April 2014 to January 2015 (10 months)	324.40 sq. meter	6,600.00	189774 (₹ 585*324.40 sq m)	1,83,174	18,31,740
	February 2015 to March 2020 (62 months)	324.40 sq. meter	35,000.00	189774 (₹ 585*324.40 sq m)	1,54,774	95,95,988
Canara Bank	April 2014 to March 2020 (72 months)	80.00 sq. meter	20,000.00	46800 (₹ 585*80.00 sq m)	26,800	19,29,600
Allahabad Bank	April 2014 to May 2016 (26 months)	316.43 sq. meter	13,624.00	185112 (₹ 585*316.43 sq m)	1,71,488	44,58,688
	June 2016 to March 2020 (46 months)	316.43 sq. meter	19,619.00	185112 (₹ 585*316.43 sq m)	1,65,493	76,12,678
Total						2,54,28,694

Annexure-IV
(Referred to in paragraph no. 3.3.1)

ICMR-Kolkata

(Amount in ₹)

Sl. No.	Employee Name	Amount of FCS benefits irregularly paid (up to March 2021)
1.	Dr. Mamta Chawala Sarkar	14,47,377
2.	Dr. Provash Chandra Sadhukhan	16,87,281
3.	Dr. Santasabuj Das	20,67,069
4.	Dr. Sandipan Ganguly	17,00,465
5.	Dr. Alok Kr. Chakrabarti	10,33,656
6.	Dr. Asish Kr. Mukhopadhyay	9,01,089
7.	Dr. Sulagna Basu	13,92,945
8.	Dr. Alok Kr. Deb	25,36,615
9.	Dr. Ranjan Kr. Nandy	13,61,866
10.	Dr. N Sekhar Chatterjee	15,61,719
11.	Dr. Amit Pal	8,03,140
12.	Dr. Suman Kanungo	25,70,208
13.	Dr. Hemanta Koley	16,09,260
14.	Dr. Falguni Debanth	29,928
Total		2,07,02,618

