SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

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Report of the
Comptroller and Auditor General of India
for the year ended March 2023

Union Government
Central Autonomous Bodies
Report No. 9 of 2026
(Compliance Audit – Civil)

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Report was presented in Parliament on:

Lok Sabha	-
Rajya Sabha	-

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PREFACE

This Report for the year ended 31 March 2023 has been prepared for submission to the President of India under Article 151 of the Constitution of India. 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 included in this Report.

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.

The cases mentioned in this Report came to notice in the course of audit for the year 2022-2023 as well as those which came to notice in earlier years. Results of audit of transactions subsequent to March 2023 in a few cases have also been mentioned.

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 year 2022-23.

Government of India released ₹ 1,13,012.01 crore towards grants to Central Autonomous Bodies during 2022-23. An amount of ₹ 13,464.22 crore was unutilised grant as on 31 March 2023.

Audit of accounts of 479 CABs was to be conducted by the C&AG under Section 19(2) and 20(1) of the CAG's (DPC) Act 1971 during 2023-24. Annual accounts of 250 Central Autonomous Bodies for the year 2022-23 were furnished after the due date of 30 June 2023. Nineteen CABs did not submit their accounts after a lapse of six months from the due date i.e., 31 December 2023. Annual accounts of one year to nine years were not submitted for Audit by 11 CABs as of 31 March 2024.

(Paragraphs No. 1.7 and 1.8)

Some of the important issues relating to internal controls and deficiencies noticed during audit of annual accounts of 468 CABs for the year 2022-23 are given below:

i. 44 CABs revised their accounts as a result of audit. The impact of the revisions was increase in Assets/Liabilities by ₹ 865.92 crore in 21 CABs; decrease in Assets/Liabilities by ₹ 97.15 crore in 15 CABs; net increase in Surplus/ decrease in Deficit by ₹ 774.57 crore in 17 CABs and net increase in Deficit/ decrease in surplus by ₹ 825.04 crore in 22 CABs during 2022-23.

ii. Physical verification of the fixed assets of 132 CABs was not conducted.

iii. Physical verification of the inventories of 111 CABs was not conducted.

iv. 27 CABs neither returned interest of ₹ 121.82 crore earned on grant received from the Government nor created liability for the same in their annual accounts for the year 2022-23.

v. 164 CABs have not accounted for gratuity and other retirement benefits based on actuarial valuation.

(Paragraphs No. 1.12 and 1.13)

Significant deviations/ misstatements in financial statements of CABs for the year ended in March 2023 were noted during Audit, which resulted in overstatement/ understatement of liabilities, assets, income and expenditure. A few noticeable illustrations included:

i. Non-provisioning for net liability of Pension Fund as per the latest Actuary Report (₹ 54,317 crore) by Coal Mines Provident Fund Organisations; lesser provisioning of pensionary liability by Mumbai Port Authority (₹ 2,745.35 crore) and Cochin Port Authority (₹ 2,334.51 crore).

ii. Non-provisioning for investments (₹ 166.76 crore) by Coal Mines Provident Fund Organisation credit rating of which was significantly downgraded.

iii. Non-provisioning for liability to investors (₹ 47,225.57 crore) towards unclaimed shares by Investor Education and Protection Fund Authority.

iv. Non-charging of depreciation amounting to ₹ 1,059.64 crore by Banaras Hindu University.

v. Non-capitalisation of completed works (₹ 208.32 crore) by Deendayal Port Authority.

vi. Depicting unrecoverable investments in the Balance Sheet (Coal Mines Provident Fund Organisation: ₹ 727.67 crore, Chennai Port Authority: ₹ 30.00 crore, V.O. Chidambaranar Port Authority: ₹ 50.00 crore)

vii. Depicting ₹ 360.42 crore as receivable from GoI by National Institute of Rural Development and Panchayati Raj without any assurance or order for the same.

viii. Sports Authority of India overstated 'Prior Period Income' by ₹ 731.77 crore due to writing back of provisions made on actuarial valuation.

ix. Non-settlement of ₹ 2,279.68 crore of long pending advances given to construction agencies by Sports Authority of India.

(Paragraphs No. 1.14)

Adverse Comments were given on annual accounts of five CABs and Disclaimer of Opinion was given to one CAB.

(Paragraphs No. 1.14)

Compliance Audit Observations

MINISTRY OF CULTURE

Sahitya Akademi

Delay in construction of Godown and Sales Office due to allotment of non-existing/ encumbered plot

Lack of due diligence by Sahitya Akademi in ascertaining status of the plot allotted by DDA before accepting it resulted in allotment of non-existing/encumbered plots thrice leading to blocking of ₹ 83.07 lakh paid to DDA for the plot and ₹ 12.52 crore released to CPWD for construction. It spent another ₹ 13.84 lakh on shifting of electricity and water supply lines which should have been borne by DDA that was expected to provide unencumbered plot. As the project was completed 24 years after the first payment was made, Akademi continued to function from a rented building.

(Paragraph No. 2.1)

MINISTRY OF EDUCATION

DEPARTMENT OF HIGHER EDUCATION

Board of Apprenticeship Training, Mumbai

Irregular utilisation of SC/ST grants-in-aid to the apprentices belonging to General Category - ₹ 17.34 crore

Utilisation of funds received for the purpose of paying stipend to the SC/ST candidates towards the payment of stipend to the candidates from General Category in violation of the instructions in the grant releasing order and NITI Aayog guidelines.

(Paragraph No. 3.1)

Central Institute of Technology, Kokrajhar, Indian Institute of Technology, Guwahati and Indian Institute of Technology, Bombay

Irregular utilization of Cumulative Professional Development Allowance by faculty members

The Central Institute of Technology, Kokrajhar, Indian Institute of Technology, Guwahati and Indian Institute of Technology, Bombay reimbursed ₹ 1.34 crore approximately to its faculty members for procurement of laptops/desktops/ tablets or devices of similar categories under Cumulative Professional Development Allowance (CPDA) which was irregular as expenses of this nature were not permitted under CPDA.

(Paragraph No. 3.2)

Central University of Kashmir, Ganderbal

Irregular reimbursement of leave encashment

Irregular reimbursement of leave encashment to the Hiring Agencies resulted in loss of ₹ 76.31 lakh.

(Paragraph No. 3.3)

Central University of Tamil Nadu (CUTN), Thiruvarur

Irregularities in Procurement of Goods/Execution of Work of ₹ 8.16 crore

Non-compliance of General Financial Rules (GFR) 2017 and other manuals and regulations in procurement of goods and execution of works amounting to ₹ 8.16 crore by officials of Central University of Tamil Nadu resulted in loss of ₹ 2.60 crore.

(Paragraph No. 3.4)

Gandhigram Rural Institute, Dindigul

Unauthorised expenditure on creation of a Centre at New Delhi - ₹ 3.20 crore

Establishment of a Centre at New Delhi without approval of Ministry of Education led to unauthorised expenditure of ₹ 3.20 crore including loss of ₹ 19.19 lakh on assets and non-compliance to orders of the Ministry for fixing responsibility and recovery of expenditure incurred.

(Paragraph No. 3.5)

Indian Institute of Management, Mumbai

Loss of interest of ₹ 58.71 lakh of due to non-investment of escrowed amount of HEFA principal repayment account in short-term fixed deposits

The absence of instructions to bank for investing the escrowed amount in principal repayment account to coincide with the due dates of half yearly term loan instalments resulted in loss of interest.

(Paragraph No. 3.6)

Indian Institute of Science Education and Research, Kolkata

Undue benefits were given to a private party

The Institute irregularly gave possession of three acres of land and building of ₹ 12.54 crore to a Private Foundation to run a school without financial consideration and approval of the Ministry resulting in non-realisation of revenue amounting to ₹ 6.50 crore due to non-finalization of rent agreement.

(Paragraph No. 3.7)

Indira Gandhi National Open University (IGNOU)

Deficiencies in the functioning of Gyan Vani FM Radio Stations

Lack of timely decisions and delayed action in renewing the MoU by IGNOU led to a two-year disruption of services from GV stations and resulted in infructuous expenditure amounting to ₹ 23.57 crore during which no educational broadcasting was undertaken. Even after signing a fresh MoU in 2016, it incurred ₹ 34.35 crore on license/spectrum fees despite most stations being closed or functioning below capacity. Further, delays of up to 19 months in vacating Prasar Bharati premises after surrendering GV stations caused avoidable expenditure of ₹ 7.56 crore.

(Paragraph No. 3.8)

National Assessment and Accreditation Council (NAAC), Bengaluru

Audit of grant of accreditations by National Assessment and Accreditations Council and Information System Audit of National Assessment and Accreditations Management System

The demographic dividend of young population in India will fulfil its potential with adequate skills and knowledge provided by quality education. Accreditation in higher education is the quality assurance process in ensuring that all Higher Educational Institutions (HEIs) meet quality benchmarks. The National Assessment and Accreditation Council is an autonomous body established in September 1994 to assesses and accredit higher education institutions in India. As of March 2022, 31.92 *per cent* of Higher Educational Institutions were accredited, but 56.26 *per cent* and 76.22 *per cent* of Universities and Colleges respectively were not accredited though eligible for accreditation.

It was observed that the pace of accreditation of Institutions and target set for accreditation is low in comparison to the target set in National Policy on Education 2020 to accredit all HEIs within 15 years for improving governance in HEIs. Inefficiencies in operationalisation of the accreditation methodology in utilising services of the Data Validation and Verification partners were observed. The relevant stakeholders are unable to access accurate information about accreditation, as around 559 HEIs continued to exhibit the Accreditation status on their websites though their accreditation validity had expired/lapsed. In respect of Information and Communication Technology system, deficiencies in Information Security, Change Management /Version Control procedures, documentation of User acceptance testing etc. were observed. NAAC has initiated interventions to improve their processes; however, further fine tuning is required in their approach to achieve efficient and robust accreditation system.

(Paragraph No. 3.9)

National Testing Agency

Avoidable payment of penal interest on delayed deposit of TDS - ₹ 54.24 lakh

Non-adherence to prescribed timelines by National Testing Agency for deposit of TDS in Government Account resulted in avoidable payment of penal interest aggregating ₹ 54.24 lakh.

(Paragraph No. 3.10)

University of Delhi: Ram Lal Anand College, Shivaji College and Shaheed Bhagat Singh (Evening) College

Short collection of University Development Fee of ₹ 2.01 crore

Ram Lal Anand College, Shivaji College and Shaheed Bhagat Singh (Evening) College of University of Delhi did not comply with the decision of Executive Council of the University for collection of University Development Fee at an enhanced rate of ₹ 600 *per annum* per student during the period between 2012-13 and 2020-21 which led to loss of revenue aggregating to ₹ 2.01 crore.

(Paragraph No. 3.11)

Zakir Husain Delhi College, University of Delhi

Unrealized educational infrastructure at Zakir Husain Delhi College due to administrative delays, despite expenditure of ₹ 78.12 crore

The new academic building at Zakir Husain Delhi College, University of Delhi, approved in 2009 with an initial cost estimate of ₹ 33.40 crore, has remained unutilized despite completion and incurring an expenditure of ₹ 78.12 crore by November 2022. The delay was caused by poor planning, late approvals, and fragmented execution. The college diverted funds without approval and did not act on known risks like sub-soil water issues. As a result, a major public investment has remained idle for years, reflecting serious gaps in project management and financial discipline.

(Paragraph No. 3.12)

MINISTRY OF EXTERNAL AFFAIRS

Nalanda University, Rajgir

Undue financial benefit of ₹ 3.01 crore to contractors in price escalation adjustments

Nalanda University adopted incorrect base price and base price index limit in price escalation claims under clause 10CA which was not in line with OM dated 21.10.2020 issued by DG, CPWD leading to undue financial benefit of ₹ 3.01 crore to contractor(s) and corresponding loss to the Government exchequer.

(Paragraph No. 4.1)

MINISTRY OF HEALTH AND FAMILY WELFARE

All India Institute of Medical Sciences, Rishikesh

Short realization of revenue of ₹ 1.78 crore from the contractor

Non-initiation of any action on the contractor by AIIMS Rishikesh as per the terms of contract and provisions of General Financial Rules resulted in short realization of the outstanding dues of ₹ 1.78 crore.

(Paragraph No. 5.1)

Payment of inadmissible nursing allowance to faculty members

AIIMS Rishikesh paid inadmissible Nursing Allowance and washing allowance to the faculty members of the College of the Nursing amounting to ₹ 60.21 lakh during the period 2018-19 to 2022-23.

(Paragraph No. 5.2)

Chittaranjan National Cancer Institute (CNCI), Kolkata

Avoidable payment of electricity charges - ₹ 1.99 crore

Delay in seeking downward revision of contract demand by Chittaranjan National Cancer Institute (CNCI), Kolkata, resulted in avoidable payment of electricity charges of ₹ 1.99 crore.

(Paragraph No. 5.3)

Avoidable payment of electricity duty of ₹ 2.14 crore

Chittaranjan National Cancer Institute, Kolkata paid Electricity duty to West Bengal State Government without availing the exemption benefit resulting in avoidable payment of electricity duty of ₹ 2.14 crore

(Paragraph No. 5.4)

Food Safety and Standards Authority of India, Eastern Region, Kolkata

Non-levy of penalty by Food Safety and Standards Authority of India, Eastern Region, Kolkata due to delayed/non-submission of annual returns

Food Safety and Standards Authority of India (FSSAI), Eastern Region, Kolkata did not levy penalty of ₹ 5.60 crore from Food Business operators for delayed or non-submission of annual returns within due date. Out of ₹ 5.60 crore, penalty amounting to ₹ 2.27 crore has been recovered.

(Paragraph No. 5.5)

MINISTRY OF LABOUR AND EMPLOYMENT

Employee State Insurance Corporation

Avoidable Payment to Bihar State Industrial Development Corporation

Indecision by Employee State Insurance Corporation (ESIC) to pay the amount in time for land allotted to it resulted in avoidable payment of interest of ₹ 5.57 crore.

(Paragraph No. 6.1)

MINISTRY OF YOUTH AFFAIRS AND SPORTS

Sports Authority of India

Netaji Subhas Eastern Regional Centre (NSEC), Kolkata

Avoidable payment of electricity dues of ₹ 1.00 crore on account of delayed payment surcharge

Sports Authority of India (SAI) Training Centre (STC), Padma, Hazaribagh, did not pay electricity bills by due dates resulting into avoidable delayed payment surcharge of ₹ 1.00 crore.

(Paragraph No. 7.1)

Sports Authority of India

Development and maintenance of sports infrastructure, utilisation of equipment and deployment of coaches

Sports Authority of India (SAI) is mandated with the twin objectives of promoting sports and achieving sporting excellence at the national and international level. It provides sportspersons with required infrastructure, equipment, coaching facilities and competitive exposure. An audit of SAI and its various Centres covering the period from 2017-18 to 2021-22 revealed that:

- During the years 2017-18 to 2021-22, SAI undertook 123 infrastructure projects amounting to ₹ 876.57 crore for creation, renovation and upgradation of Fields of Play (FOPs), hostels for sportspersons and other infrastructure. Out of this, 115 projects were complete as of March 2025. The remaining eight works were incomplete/under-progress.
- The assessment of requirement of infrastructure and facilities was inadequate.
- There were instances of frequent modifications in scope of works, delay in execution of works, incomplete projects, sub-standard quality of works, idling

of infrastructure and facilities and improper maintenance of infrastructure adversely affecting the facilities available to sportspersons.

- In 15 units of SAI, sports/ scientific/medical equipment were lying idle/ unutilized due to lack of space, closure of disciplines, excess procurement and/or lack of technical manpower.
- There are 10 Field of Plays (FOP) lying unused due to lack of maintenance
- SAI posted 206 coaches at its Centres, where their services were not effectively utilised due to absence of their respective disciplines or trainees.

(Paragraph No. 7.2)

CHAPTER-I: INTRODUCTION

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 (CABs) under various General and Social Sector Ministries for the financial year 2022-23.

This Report has been organised in Chapters as under:

- **Chapter I** contains general information relating to CABs including the total number of CABs under the Ministries/Departments of the Government of India audited under Section 19(2) and 20(1) of Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971, comparison of CABs and CPSEs (Central Public Sector Enterprises), delay in submission of accounts by CABs to the Comptroller and Auditor General of India (C&AG), delay in presentation of audited accounts to Parliament, grants released by various Ministries and grant unutilised by the CABs. Further, it also contains some of the significant observations arising out of Financial Audit of CABs of various Ministries.
- **Chapter II to Chapter VII** contains significant observations arising out of Compliance audit of CABs of various Civil Ministries/Departments falling under the sectors of General and Social Sectors.

1.2 Overview of Central Autonomous Bodies

Autonomous Bodies are bodies or authorities with a distinct legal existence and established by the Government through the Acts of Parliament or registered under various central or State statutes pertaining to Societies and Trusts or in any other manner. These bodies or authorities are independent in their day-to-day functioning and operate at arm's length from the Government even though the Ministries/Departments have significant control over them in matters of general direction and supervision. While, the overall thrust is dedicated by the vision and the policy perspective of the ministry concerned, they are entrusted with specific functions or executing specific programmes or policies of the government or providing the public utility services.

In this regard, Rule 230(6) of the General Financial Rules (GFR), 2017 provides that the Grants sanctioning authorities should not only consider the internally generated resources while regulating the award of grants but should consider laying down targets for internal resources generation by the Grantee Institutions or Organisations every financial year, particularly where grants are given on recurring basis every year.

1.3 Activities and Audit of Central Autonomous Bodies

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 1.1**.

Table 1.1: 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.
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	AIIMS 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 to 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

Source of information: *furnished by field audit offices, official websites of CABs.*

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, Compliance Audit as well as Performance 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 & Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971.

1.4 Central Autonomous Bodies *vis-a-vis* Public Sector Enterprises

Role of CAG of India is different with respect to audit of Government companies (CPSEs) *vis-a-vis* CABs is given in **Table 1.2**.

Table 1.2: Comparison of CABs and CPSEs

Criteria	CABs	CPSEs
Synopsis	CABs are set up as an autonomous organisation under a specific statute or as a society registered under the Societies Registration Act, 1860 or Indian Trusts Act, 1882 or any other statute or Acts passed by the Parliament or the State Legislatures.	A Government company is defined in Section 2(45) of the Companies Act, 2013 as a company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary of a Government company.
Role of CAG	The accounts are certified by the CAG where he acts as the primary auditor of a body or authority under a mandate (under section 19(2) and 20(1)) of DPC Act.	Audit is conducted by the CAG under the provisions of Section143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for CPSEs and gives directions on the

Criteria	CABs	CPSEs
		manner in which the accounts of such companies are to be audited. In addition, CAG has the right to conduct a supplementary audit.
Format of accounts	CABs are required to compile their accounts from the accounting year 2001-02 as per Uniform Format of accounts prescribed by Ministry of Finance (MoF). Subsequently, Ministry of Education (MoE) issued a revised format of accounts in 2015 which is to be followed by all CABs under administrative control of MoE. All CABs are required to prepare their accounts based on commercial accounting.	CPSEs are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards.

Source of information: *Companies Act, DPC Act, regulation of Audit & Accounts 2020*

1.5 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.

1.6 Central Autonomous Bodies under various Ministries

There are 479 CABs under various Ministries/Departments of Government of India out of which 397 CABs function under the General, Social, Scientific and Environment Sector Ministries. The Ministry wise CABs are shown in **Table 1.3** wherein CABs from Sl. No. 1 to 24 (shaded green) fall under the General, Social, Scientific and Environment Sector Ministries.

Table 1.3: Details of Ministry-wise CABs

Sl. No.	Ministry	No. of CABs
1.	Agriculture and Farmers Welfare	9
2.	Ayush	19
3.	Chemicals and Fertilisers	7
4.	Consumer Affairs, Food and Public Distribution	2
5.	Culture	40
6.	Education	198
7.	Environment, Forest and Climate Change	8
8.	External Affairs	4
9.	Fisheries, Animal Husbandry and Dairying	3
10.	Food Processing Industries	2
11.	Health and Family Welfare	37
12.	Home Affairs	7
13.	Information and Broadcasting	2
14.	Jal Shakti	9
15.	Labour and Employment	4
16.	Law and Justice	8
17.	Minority Affairs	4
18.	Rural Development	1
19.	Science and Technology	5
20.	Skill Development and Entrepreneurship	2
21.	Social Justice and Empowerment	12
22.	Tribal Affairs	1
23.	Women and Child Development	5
24.	Youth Affairs and Sports	8
25.	Civil Aviation	2
26.	Coal	1
27.	Commerce and Industry	22
28.	Communications	2
29.	Corporate Affairs	4
30.	Defence	5
31.	Finance	5

Sl. No.	Ministry	No. of CABs
32.	Electronics and Information Technology	1
33.	Heavy Industries	1
34.	Housing and Urban Affairs	6
35.	Micro, Small and Medium Enterprises	3
36.	Petroleum and Natural Gas	3
37.	Ports, Shipping and Waterways	16
38.	Power	4
39.	Railways	3
40.	Textiles	4
	Total	**479**

Source of information: *furnished by field audit offices*

1.7 Submission of accounts by Central Autonomous Bodies

The Committee of Papers Laid on the Table of the House (COPLOT) 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 in **Table No.1.4**.

Table 1.4: Timelines in respect of annual accounts and separate audit report

Task	Timelines
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	30th June
Issue of the final Separate Audit Report (SAR) in English version with audit certificate to Autonomous Body/Government concerned	31st October
Submission of the Annual Report and Audited Accounts to the Nodal Ministry for it to be laid on the Table of the Parliament	31st December

The delay in submission of accounts for the financial year 2022-23 by CABs under all Ministries is shown in **Table 1.5** below. The delay in submission of accounts by CABs under General, Social, Scientific and Environment Sector Ministries is shown from Sl. No. 1 to 24 (shaded green) in **Table 1.5**.

Table 1.5: Delay in submission of accounts for the financial year 2022-23 by CABs of different Ministries

Sl. No.	Ministry	No. of CABs	No. of CABs submitted A/cs within stipulated time (30.06.2023)	No. of CABs submitted A/cs with delay (*i.e.* after 30.06.2023 and before 31.12.2023)	No. of CABs whose A/cs for the FY 2022-23 not received (As on 31.12.2023)
1.	Agriculture and Farmers Welfare	9	5	3	1 (Central Agricultural University, Imphal)
2.	Ayush	19	4	14	1 (Central Council for Research in Ayurvedic Sciences, New Delhi)
3.	Chemicals and Fertilisers	7	5	2	--
4.	Consumer Affairs, Food and Public Distribution	2	2	0	--
5.	Culture	40	13	23	4 (Sangeet Natak Akademi, International Buddhist Confederation, Tibet House, Jallianwala Bagh National Memorial Trust)
6.	Education	198	96	102	--
7.	Environment, Forest and Climate Change	8	3	4	1 (State CAMPA, A&N)
8.	External Affairs	4	3	1	--
9.	Fisheries, Animal Husbandry and Dairying	3	2	1	--
10.	Food Processing Industries	2	0	2	--
11.	Health and Family Welfare	37	15	22	--
12.	Home Affairs	7	1	4	2 (Municipal Council, Port Blair, Chandigarh Building and Other Construction Workers Welfare Board)

Sl. No.	Ministry	No. of CABs	No. of CABs submitted A/cs within stipulated time (30.06.2023)	No. of CABs submitted A/cs with delay (*i.e.* after 30.06.2023 and before 31.12.2023)	No. of CABs whose A/cs for the FY 2022-23 not received (As on 31.12.2023)
13.	Information and Broadcasting	2	1	1	--
14.	Jal Shakti	9	4	3	2 (Godavari River Management Board, Krishna River Management Board)
15.	Labour and Employment	4	1	3	--
16.	Law and Justice	8	1	6	1 (State Legal Service Authority, Lakshadweep)
17.	Minority Affairs	4	2	2	--
18.	Rural Development	1	0	1	--
19.	Science and Technology	5	3	2	--
20.	Skill Development and Entrepreneurship	2	0	2	--
21.	Social Justice and Empowerment	12	7	5	--
22.	Tribal Affairs	1	1	0	--
23.	Women and Child Development	5	3	2	--
24.	Youth Affairs and Sports	8	1	5	2 (National Sports University, Manipur & NYKS, New Delhi)
25.	Civil Aviation	2	1	1	--
26.	Coal	1	0	1	--
27.	Commerce and Industry	22	6	15	1 (Export Inspection Council and Export Inspection Agencies)
28.	Communications	2	0	2	--
29.	Corporate Affairs	4	1	3	--
30.	Defence	5	5	0	--
31.	Electronics and Information Technology	1	1	0	--

Sl. No.	Ministry	No. of CABs	No. of CABs submitted A/cs within stipulated time (30.06.2023)	No. of CABs submitted A/cs with delay (*i.e.* after 30.06.2023 and before 31.12.2023)	No. of CABs whose A/cs for the FY 2022-23 not received (As on 31.12.2023)
32.	Finance	5	1	3	1 (Insurance Regulatory and Development Authority of India)
33.	Heavy Industries	1	0	0	1 (National Automotive Board)
34.	Housing and Urban Affairs	6	2	4	--
35.	Micro, Small and Medium Enterprises	3	1	1	1 (Lakshadweep KVI Board)
36.	Petroleum and Natural Gas	3	2	1	--
37.	Ports, Shipping and Waterways	16	15	1	--
38.	Power	4	2	2	--
39.	Railways	3	0	3	--
40.	Textiles	4	0	3	1 (Textile Committee)
Total		**479**	**210**	**250**	**19**

It is observed that for the financial year 2022-23, 250 CABs (52.19 *per cent*) have submitted their annual accounts after due date of 30 June 2023 but before 31 December 2023. The accounts of 19 CABs (3.97 *per cent*) were in arrears as on 31 December 2023, after a lapse of six months from the due date.

1.8 Arrears in submission of accounts

Eleven CABs have not submitted their accounts, as on 31st March 2024, having delay ranging between one year to nine years as detailed in **Annexure 1.1**.

This indicates lack of financial and administrative control of the respective Ministries over these autonomous bodies**.**

1.9 Delay in presentation of audited accounts to the Parliament

The Annual Report and Audited Accounts of the CABs are to be laid on the table of Parliament by 31 December of the following financial year. As per information furnished by the Committee on Papers Laid on the Table of the House (COPLOT), the status of laying of the audited accounts of CABs before the Parliament as on 31 December 2023 for the year 2022-23 is as shown in **Table 1.6**.

Table 1.6: Status of laying of the audited accounts of CABs before Parliament

Year of accounts	SAR issued by CAG by 31 October 2023	SARs laid before each House of Parliament by 31 December 2023	SARs issued but not laid before each House of Parliament by 31 December 2023
2022-23	268	96 (35.82%)	172 (64.18%)[1]

It can be seen from the above that despite issuing of SARs to CABs by 31 October 2023, SARs on the accounts of 172 (64.18 *per cent*) CABs for year 2022-23 were not presented before each house of Parliament as on 31 December 2023. Of this 91 SARs pertained to CABs under Ministry of Education, 17 SARs pertained to CABs under Ministry of Health and Family Welfare and 9 SARs pertained to CABs under Ministry of Culture. The Ministry and CAB wise list is available at **Annexure 1.2**.

1.10 Grants to CABs and its utilisation

During financial year 2022-23, the various Ministries / University Grants Commission released ₹ 1,13,012.01 crore to the various CABs under their administrative control. Rule 230 (5) of GFR 2017 states that Central Autonomous Bodies which receive Grants should account for capital and revenue expenditure separately. 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 CABs.

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 considered 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 2022-23, the grants released by various Ministries along with unutilised grant at the end of the financial year is given in **Table 1.7**:

[1] This includes 10 CABs whose audited accounts were tabled in Lok Sabha before 31 December 2023 but not in Rajya Sabha and 16 CABs whose audited accounts were tabled in Rajya Sabha but not in Lok Sabha (**Annexure 1.2**).

Table 1.7: Grants released by various Ministries along with unutilised grant

(₹ in crore)

Sl. No.	Ministry	Grants released* by Ministry / UGC (as per UCs)	Unutilised grant as per Utilisation Certificates (UCs) submitted to Ministry
1.	Agriculture and Farmers Welfare	8,647.00	249.72
2.	Ayush	1,755.67	296.31
3.	Chemicals and Fertilisers	425.13	174.85
4.	Consumer Affairs, Food and Public Distribution	15.17	1.00
5.	Culture	1,178.24	653.34
6.	Education	54,732.16	4,553.85
7.	Environment, Forest and Climate Change	124.81	19.33
8.	External Affairs	710.39	41.58
9.	Fisheries, Animal Husbandry and Dairying	24.92	1.38
10.	Food Processing Industries	80.11	6.16
11.	Health and Family Welfare	17,146.61	3,259.14
12.	Home Affairs	572.81	6.65
13.	Information and Broadcasting	2,727.36	10.90
14.	Jal Shakti	2,941.12	1,919.67
15.	Labour and Employment	115.92	2.74
16.	Law and Justice	231.48	13.60
17.	Minority Affairs	3,505.48	17.66
18.	Rural Development	114.59	1.73
19.	Science and Technology	8,183.61	1,035.42
20.	Skill Development and Entrepreneurship	20.24	4.77
21.	Social Justice and Empowerment	381.48	77.11
22.	Tribal Affairs	1,999.90	0.66
23.	Women and Child Development	38.74	1.30
24.	Youth Affairs and Sports	1,517.50	243.76
25.	Civil Aviation	36.88	4.67
26.	Coal	0.57	0.00
27.	Commerce and Industry	1,118.86	92.51

Sl. No.	Ministry	Grants released* by Ministry / UGC (as per UCs)	Unutilised grant as per Utilisation Certificates (UCs) submitted to Ministry
28.	Communications	97.18	14.74
29.	Corporate Affairs	83.22	0.01
30.	Defence	641.59	363.27
31.	Finance	766.99	13.56
32.	Electronics and Information Technology	1,220.03	0.34
33.	Heavy Industries	0.00	0.00
34.	Housing and Urban Affairs	72.74	4.66
35.	Micro, Small and Medium Enterprises	13.87	0.16
36.	Petroleum and Natural Gas	338.71	205.06
37.	Power	129.38	47.28
38.	Railways	239.27	123.95
39.	Ports, Shipping and Waterways	45.00	0.00
40.	Textiles	1,017.28	1.39
	Total	**1,13,012.01**	**13,464.22**

Source of information: *figures extracted from the Utilization Certificates (UCs) furnished by the CABs.*

** - Includes grants on accounts of 470 CABs as on 31st March 2023 out of total 479 CABs. Information/ Utilization Certificates (UCs) in respect of remaining nine CABs is awaited.*

The total grants released to CABs during 2022-23 aggregated ₹ 1,13,012.01 crore out of which 63.60 *per cent* pertains to the Ministry of Education (48.43 *per cent)* and Ministry of Health and Family Welfare (15.17 *per cent)*.

There was an unutilised grant amounting to ₹ 13,464.22 crores as on 31st March 2023, out of which 58.03 *per cent* pertained to Ministry of Education (33.82 *per cent*) and Ministry of Health and Family Welfare (24.21 *per cent*).

1.11 Certification of annual accounts of Central Autonomous Bodies

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 (SAR). 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 along with the annual reports.

1.12 Deficiencies in internal controls mechanism 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.

For the year 2022-23, out of 479 CABs, the accounts of 210 CABs had been received in time *i.e.* by 30 June 2023. The accounts of 258 CABs have been received after the due date and 11 CABs have not submitted their accounts till 31 March 2024.

Some of the important internal control deficiencies noticed during financial audit of 468 Central Autonomous Bodies for the years 2022-23 (annual accounts received up to March 2024) are given below:

- Internal audit of 173 CABs (**36.97 *per cent***) was not conducted. **(Annexure 1.3)**
- Physical verification of the fixed assets of 132 CABs (**28.21 *per cent***) was not conducted. **(Annexure 1.4)**
- Physical verification of the inventories of 111 CABs (**23.72 *per cent***) was not conducted. **(Annexure 1.5)**

1.13 Common deficiencies noticed in the accounts of CABs

Some of the common deficiencies noticed during financial audit of 468 CABs for the year 2022-23 (annual accounts received up to March 2024) are given below:

- 27 CABs **(5.77 *per cent*)** had not returned interest of ₹ 121.82 crore earned on grant received from the Government nor created liability for the same in their annual accounts for the year 2022-23. **(Annexure 1.6)**
- 164 CABs (**35.04 *per cent***) have not accounted for gratuity and other retirement benefits based on actuarial valuation. **(Annexure 1.7)**
- 44 CABs (**9.40 *per cent***) revised their accounts as a result of audit **(Annexure 1.8)**.

  The impact of the revisions was increase in Assets/Liabilities by ₹ 865.92 crore in 21 CABs; decrease in Assets/Liabilities by ₹ 97.15 crore in 15 CABs; net increase in Surplus/decrease in Deficit by ₹ 774.57 crore in 17 CABs and net increase in Deficit/decrease in surplus by ₹ 825.04 crore in 22 CABs during 2022-23.

1.14 Significant comments on the accounts of Central Autonomous Bodies

All Central Autonomous Bodies, except CABs under the administrative control of Ministry of Education (MoE), 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 most significant comments on deviations from the prescribed format and commercial principles of accounting for the year 2022-23 are given below:

Balance Sheet: Current Liabilities and Provisions

a. As per Para 22 of the Coal Mines Pension Scheme, 1998 the Commissioner shall be responsible for valuation of the Pension Fund every third year by an Actuary to be appointed by the Board. The recommendations of the Actuary shall be placed by the Commissioner before the Board. As per the latest Actuary Report (June 2023), the net liability of Pension Fund of CMPFO was assessed at ₹ 54,317 crore. CMPFO, however, has neither provided the liability in the books of accounts nor made any disclosure in books of accounts. Non-provisioning of liability has resulted into understatement of Current Liability and Provisions as well as Expenditure by ₹ 54,317 crore. Consequently, Income over Expenditure is also overstated by the same amount.

(Coal Mines Provident Fund Organisation Dhanbad)

b. As per the Common Framework for Financial Reporting, if the liability for retirement benefits was funded through creation of a Trust, the cost incurred for the year shall be ascertained by actuarial valuation. Mumbai Port Authority has not made adequate provisions towards the Pension Fund, Gratuity Fund and Leave Encashment Fund as given below:

(₹ in crore)

Name of the Fund	Liability to be provided as per Actuarial Valuation Report as on 31.03.2023	Balance in the Fund as on 31.03.2023	Shortfall
1	2	3	4 (3-2)
Pension Fund	11,410.42	9,354.82	2,055.60
Gratuity Fund	481.56	21.80	459.76
Leave Encashment Fund	230.28	0.29	229.99
Total	**12,122.26**	**9,376.91**	**2,745.35**

The above short provision amounting to ₹ 2,745.35 crore is equal to 1816 *per cent* of the Deficit/ Loss (₹ 151.14 crore) of Mumbai Port Authority for Financial year 2023. In case the full provision is made in accounts, the net worth of Mumbai Port Authority would erode and decrease from ₹ 2,220.30 crore to (-) ₹ 525.05 crore and Deficit /Loss for the year would also increase by ₹ 2,745.35 crore.

Non-provision for this liability has resulted in understatement of Current Liabilities by ₹ 2,745.35 crore and corresponding understatement of Deficit /Loss to the same extent. The above deficiencies are being pointed out by Audit since 2012-13 but the management has not made adequate provisions.

(Mumbai Port Authority)

c. The Cochin Port Authority did not provide the liability for contribution in Pension Fund, Gratuity Fund and towards leave encashment being the retirement benefits of employees amounting to ₹ 2,171.51 crore, ₹ 101.95 crore and ₹ 61.05 crore respectively as ascertained through the actuarial valuation by Life Insurance Corporation of India for FY 2022-23. The above short provision of ₹ 2,334.51 crore is very high as compared to the Profit (₹ 5.83 crore) of the Port for FY 2022-23. In case the full provision is made in accounts, the Net Worth of the Port would decrease from (-) ₹ 335.73 crore to (-) ₹ 2,670.24 crore and profit for the year would turn in loss of ₹ 2,328.68 crore.

Non-provision for the liability towards retirement benefits of employees resulted in understatement of provisions and overstatement of profit to the extent of ₹ 2,334.51 crore.

(Cochin Port Authority)

d. CMPFO made investment amounting to ₹ 96.20 crore in Infrastructure Leasing & Financial Services Limited (IL&FS) and ₹ 150.00 crore in Reliance Capital (RCap). The credit rating of IL&FS and RCap was downgraded to "D" in September 2018 and September 2019 respectively. The Board, on the recommendation of Investment Committee, decided (August 2022) to create provision in the books of accounts in respect of downgraded investments value. However, CMPFO did not create provisions in the books of account.

Non-provisioning has resulted in understatement of Current Liabilities and Provision amounting to ₹ 166.76 crore (downgraded value of investments) as well as understatement of Expenditure. Consequently, Income over Expenditure is also overstated by the same amount.

(Coal Mines Provident Fund Organization)

e. The above does not include an amount of ₹ 47,225.57 crore on account of 'Liability to Investors (securities)' towards the value of unclaimed shares of which IEPFA is the custodian.

The value of unclaimed shares under the two depositories *viz*. Central Depository Services (India) Limited (CDSL) and National Securities Depository Limited (NSDL) was ₹ 21,206.33 crore and ₹ 26,019.24 crore respectively as on 31 March 2023. It was observed that the total shares kept with CDSL and NSDL were under the ownership of IEPFA only.

Till last year, the value of unclaimed shares had been recognized by IEPFA as its liability as well as asset, however, the same has not been recognized in the books of accounts as on

31 March 2023, even though the unclaimed dividend has been included both as liability as well as the asset.

This has resulted in understatement of Current Liabilities and Provisions by ₹ 47,225.57 crore and understatement of Current Assets, Loans and Advances to the same extent. This is also in violation of basic accounting concepts of uniformity as well as full disclosure.

(Investor Education and Protection Fund Authority, New Delhi)

Balance Sheet: Fixed Assets

f. As per MHRD format, Fixed Assets are to be depicted at Net Value. It is noticed that the University has depicted Fixed Assets amounting to ₹ 2,946.17 crore at Gross value and has not charged depreciation amounting to ₹ 1,059.64 crore (including previous years). This has resulted in overstatement of the "Corpus/Capital Fund" and "Fixed Assets" by ₹ 1,059.83 crore each.

(Banaras Hindu University, Varanasi)

g. The above includes the following capital works, which were completed during the year /previous years and the Port has been using these assets during the current /previous year. However, the same were not capitalized till 31 March 2023. The details of the same are given as under:

Name of Capital work	Date of Completion	Completion cost (₹ in crore)	Date of put to use	Depreciation to be charged (₹ in crore)	Net Fixed Assets not capitalised as on 31-03-2023 (₹ in crore)
Improving existing oil jetty structures at Oil Jetty No .1, 2, 4	19-09-22	10.01	19-09-22	0.20	9.81
Upgrading the road network of 66 hectares renamed as Upgrading of Kutcha plots of 66 hectares	22-09-21	16.12	22-09-21	1.28 (including prior period Depreciation of ₹ 0.64 crore)	14.84
Providing Rail connectivity to berth no. 13, 14, 15, and 16 from take-off point to west end of berth of Kandla Port (work code 12149)	20-05-21	132.99	10-08-21	13.30 (including prior period Depreciation of ₹ 6.64 cror)	119.69
Rail Connectivity from LC 236 to Kutch Salt Junction for Berth no. 14 to 16 (work code 12130)	30-11-19	49.20	30-11-19	8.61 (including prior period Depreciation of ₹ 7.38 crore)	40.59
Total		**208.32**		**23.39 (including prior period Depreciation of ₹ 14.67 crore)**	**184.93**

This has resulted in overstatement of Capital Work in Progress by ₹ 208.32 crore, understatement of Net Fixed Assets by ₹ 184.93 crore and understatement of depreciation by ₹ 23.39 crore including prior period depreciation of ₹ 14.67 crore (as well as overstatement of profit by ₹ 23.39 crore).

(Deendayal Port Authority)

Balance Sheet: Investments

h. CMPFO invested ₹ 1,390.25 crore in financial instruments of Dewan Housing Finance Corporation Limited (DHFL). Owing to governance concerns and defaults in meeting various payment obligations, DHFL went (November 2019) before Hon'ble National Company Law Tribunal (NCLT) under the Insolvency and Bankruptcy Code. The NCLT initiated Corporate Insolvency Resolution Process (CRIP) against DHFL and approved the resolution plan in June 2021. After implementation of the resolution plan, CMPFO received (September 2021) ₹ 662.58 crore against the investment made, resulting of loss of ₹ 727.67 crore. Hence this loss requires to be written off from the books of accounts. However, the loss of above investments had not been accounted for and CMPFO still showed the investments of ₹ 727.67 crore in DHFL in their accounts. This has resulted in overstatement of Investment and Corpus of Pension fund by ₹ 727.67 crore. This issue has been commented repeatedly since the year 2019-20, however, no corrective action has been taken till date.

(Coal Mines Provident Fund Organisation)

i. An amount of ₹ 30.00 crore (three crore shares @ ₹ 10 each) was invested in Sethusamudram Corporation Limited. As the Company had been directed to be wound up by the Ministry of Port, Shipping and Waterways and the net worth of the company is majorly in the form of dredging expenditure which has impaired. The investments made by Chennai Port Authority may not be realized. The investment in the Company needs to be provided for impairment or erosion in value. Thus, accounting of investment at cost without considering it for impairment is incorrect. This resulted in overstatement of the investments and profit to the extent of ₹ 30 crore.

(Chennai Port Authority)

j. Sethusamudram Corporation Limited stopped the operations from 2007 and is in the process of winding up. An amount of ₹ 50 crore being equity contribution in the company required to be provided for impairment of the investment in view of doubtful recovery of the invested amount. This resulted in overstatement of ‘Investments’ and understatement of ‘Provisions’ by ₹ 50 crore. The profit for the year is overstated to that extent.

(V.O. Chidambaranar Port Authority)

Balance Sheet: Current Assets, Loans and Advances

k. An amount of ₹ 360,41,52,405 (₹ 96,24,32,989) was indicated as claims receivable from the GOI as detailed below without any assurance or order from the GOI that the same is payable by them. Since the GOI provides grants on an Annual Basis including for the pensionary benefits, disclosing the amounts as receivable without specific approval from the GOI is not correct. The same was pointed out in previous SAR.

- Corpus: Receivable from MoRD: ₹ 44,12,66,569
- Employees Benefits: Actuarial: Receivable from MoRD: ₹ 264,17,19,415
- Depreciation Reserve: Receivable from MoRD: ₹ 52,11,66,42

(National Institute of Rural Development and Panchayati Raj, Hyderabad)

Income and Expenditure Accounts: Income

l. The Schedule-24 (a) (Others (b)- Prior Period Income) includes an amount of ₹ 1,024.95 crore being amount of Provision of retirement benefits (Pension, Gratuity and Leave Encashment) written back during the year. The Provisions of ₹ 1,024.95 crore was made by SAI during 2021-22 based on actuarial valuation report. However, during the year 2022-23, SAI had written back provisions and created provision for retirement benefits for an amount of ₹ 293.18 crore equivalent of 30 per cent of Internal Revenue of SAI w.e.f. 2018-19 on actual cash received basis.

The above was in contrary to the Accounting Standard-15 on Retirement Benefits and the Uniform Format of Accounts. Thus, writing back of provisions made on actuarial valuation during 2021-22 was not correct. SAI should have made provision for retirement benefits based on actuarial valuation report during the year 2022-23. This has resulted in understatement of Current Liabilities and Provisions and overstatement of Prior Period Income by ₹ 731.77 crore. Consequently, excess of income over expenditure was also overstated to the same extent.

(Sports Authority of India)

General

m. SAI had received an amount of ₹ 2,279.68 crore (Schedule – 11) towards advance to construction agencies from the Ministry of Youth Affairs and Sports (MYAS) during the period 2006-07 to 2010-11 for construction works in connection with CWG 2010 and released these advances to construction agencies. The settlement of such long pending advances and assets created out of these were not provided to audit. Also, no information regarding treatment of interest earned on these funds were provided to audit. In absence of this, audit was unable to verify this amount appearing in the Balance Sheet. This was also pointed out through the previous years Audit Reports, however, no action has been taken by the management.

(Sports Authority of India)

Other significant comments communicated to the respective Ministries/ Departments/ABs through the Separate Audit Report are annexed **(Annexure 1.9)**.

Further, out of 468 CABs, whose accounts were received up to March 2024, Adverse Comments[2] were given on annual accounts of five CABs and Disclaimer of Opinion[3] was given to one CAB as detailed in **Table 1.8**.

Table 1.8: Annual Accounts getting Adverse Comments / Disclaimer of Opinion

Sl. No.	Ministry	Name of AB
Adverse comments		
1.	Ayush	Central Council for Research in Ayurvedic Sciences
2.	Ayush	Central Council for Research in Unani Medicine
3.	Youth Affairs and Sports	Sports Authority of India
4.	Corporate Affairs	Investor Education and Protection Fund Authority
5.	Coal	Coal Mines Provident Fund Organization
Disclaimer of Opinion		
1.	Minority Affairs	National Commission for Minorities

1.15 Response of the Ministries/Departments to audit paragraphs and recoveries made at the instance of audit

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 11 out of 22 paragraphs featured in Chapter-II to Chapter-VIII. The response of the concerned Ministries/ Departments received in respect of paragraphs have been suitably incorporated in the Report.

Further, at the instance of audit, five CABs have made recoveries of ₹ 5.14 crore from employees/contractors/loanee (**Annexure 1.10**). In two instances, CABs have remitted ₹ 21.87 crore, being unspent balance of grant-in-aid and interest earned thereon, to the Consolidated Fund of India (**Annexure 1.11**).

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2 Audit concluded that deviations or misstatements, whether individually or in aggregate, are both material and pervasive.

3 Audit was unable to obtain sufficient and appropriate evidence due to uncertainty or scope limitation, which was both material and pervasive.

CHAPTER-II: MINISTRY OF CULTURE

SAHITYA AKADEMI

2.1 Delay in construction of Godown and Sales Office due to allotment of non-existing/encumbered plot

Lack of due diligence by Sahitya Akademi in ascertaining status of the plot allotted by DDA before accepting it resulted in allotment of non-existing/encumbered plots thrice leading to blocking of ₹ 83.07 lakh paid to DDA for the plot and ₹ 12.52 crore released to CPWD for construction. It spent another ₹ 13.84 lakh on shifting of electricity and water supply lines which should have been borne by DDA that was expected to provide unencumbered plot. As the project was completed 24 years after the first payment was made, Akademi continued to function from a rented building.

Sahitya Akademi *(Akademi)* is a fully funded autonomous organization under the Ministry of Culture (MoC)**,** working for the promotion of Indian Literature**.** In January 2000 / March 2001, *Akademi* approached Delhi Development Authority (DDA) for allotment of land for building a Godown & Sales Office. The sequence of events are as under:

- In March 2001, DDA allotted a plot of land measuring 1900 square metres (sq.m.) at Karkardooma, Delhi at a consideration of ₹ 21.17 lakh, which was paid by the *Akademi* in June 2001.
- However, at the time of taking possession of the plot, DDA informed *Akademi* that there was no such plot available at Karkardooma and the same had been allotted by mistake.
- In June 2001, DDA allotted an alternate plot of land to the *Akademi* at Mandavali, Delhi measuring 2083 sq.m. for which an additional amount of ₹ 4.36 lakh was paid by the *Akademi*.
- In November 2001, *Akademi* nominated CPWD for the construction work. CPWD prepared an estimate of ₹ 3.40 crore for the work which was approved by the MoC in January 2003.
- Later, it was noticed that this plot was encumbered/disputed and under litigation.

- Thereafter, DDA allotted *Akademi* (July 2009) another piece of land measuring 2,011.65 sq.m. at Dwarka, New Delhi for which the *Akademi* paid additional ₹ 57.54 lakh[4] to DDA (October 2010).
- The physical possession of the plot at Dwarka, Delhi was given to *Akademi* in December 2010.
- However, the area calculation was disputed by CPWD and DDA revised (April 2015) the area allotted from 2,011.65 sq.m. to 1,956.44 sq.m. Thus, the plot allotted was short by 55.21 sq.m. even though the payment had been made for the complete plot measuring 2,011.65 sq.m.
- The demand for refund of differential amount of ₹ 2.28 lakh for 55.21 sq.m. land was raised by the *Akademi* with DDA in October 2020, but remained unsettled.
- The revised area of 1,956.44 sq.m. was accepted by CPWD (May 2015) and a revised preliminary estimate of ₹ 12.77 crore was given for construction of Godown & Sales Office.
- The Executive Board of the *Akademi* in its meeting held in June 2016 approved the budget estimates of ₹ 12.77 crore for the project and paid ₹ 12.52 crore[5] to CPWD between 2003 to 2021.

Audit observed that despite the assurance by DDA that the plot allotted was free from encumbrances, it had an electric power supply line and a water line passing through it. The *Akademi* had to deposit ₹ 16.49 lakh[6] (November 2019) with BSES Rajdhani Power Limited (BRPL) and ₹ 2.35 lakh with Delhi Jal Board (DJB) (November 2019) for shifting the power and water line. The amount paid for shifting of services by *Akademi* was to be borne by DDA as it was its responsibility to allot the land free from any encumbrance. However, *Akademi* did not claim refund of cost of shifting of water line and electric poles from DDA.

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[4] ₹ 34.62 lakh as difference of premium and ₹ 22.92 lakh as interest. Initially, DDA demanded interest of ₹ 54.75 lakh (@18 *per cent*) for the period 30.03.2001 to 30.11.2009 stating that in the year of earlier allotment *i.e.* 2001, the rates of land at Dwarka were higher than the rates of land at East Delhi (Mandawali). After intervention of M/o Culture, DDA revised the interest amount to ₹22.92 lakh (@seven *per cent*). This amount was paid by *Akademi* in October 2010. During audit of SA for the period 2010-11, this payment of interest by *Akademi* was objected by the audit. *Akademi*, citing the audit observation, pursued this issue with DDA (November 2011 and December 2013) and requested for refund of interest amount of ₹ 22.92 lakh. Further, correspondences in this regard could not be found on records during current audit. In its last reply (August 2023), *Akademi* has not submitted any comment on this issue.

[5] 2001-02: ₹ 1.16 crore, 2017-18: ₹ 5.00 crore, 2018-19: ₹ 1.50 crore, 2019-20: ₹ 2.50 crore, 2020-21: ₹ 2.36 crore.

[6] Out of ₹ 16.49 lakh, ₹ 5.00 lakh was received back from BRPL in November 2020

As such, the *Akademi* had made payments of ₹ 83.07 lakh[7] to DDA for purchase of plot, ₹ 12.52 crore to CPWD for construction of the Project and ₹ 13.84 lakh to BSES and DJB for shifting supply lines. Even after incurring such a substantial expenditure, *Akademi* was functioning from a rented building due to delay in construction of office building. As of July 2025, the construction of the main building was completed. However, the occupancy cum completion certificate was awaited.

In its reply (August 2023), Akademi stated that it was not aware, while taking the possession or at any stage, that the allotted plot had electric line as well as water pipeline beneath it.

Repeated instances of changes in plot allotted indicated that while DDA defaulted on its part in identifying and allotting a suitable piece of land, the *Akademi* too did not undertake any due diligence before accepting the allotments and making payments. While the plot for which initial payment was made did not exist, the alternate plot for which additional payment was made was under dispute/litigation and the third plot, for which full payment was made, was short and also had hindrances. The intended purpose of operation of building as Godown & Sales Office had not been achieved even after a lapse of more than 23 years since the initial payment was released in March 2001 and the *Akademi* continued to occupy the rented premise due to delay in construction of the building. Besides refund of ₹ 16.12 lakh[8] from DDA remained unclaimed/outstanding.

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7 1900 sqm at Karkardooma - ₹ 21.17 lakh, 2083 sqm at Mandavali - ₹ 4.36 lakh and 2011.65 sqm at Dwarka - ₹ 57.54 lakh.

8 ₹ 2.28 lakh for 55.21 sqm. land less allotted and ₹ 13.84 lakh released to BSES and DJB for removing encroachment.

CHAPTER-III: MINISTRY OF EDUCATION[9]

DEPARTMENT OF HIGHER EDUCATION

BOARD OF APPRENTICESHIP TRAINING, MUMBAI

3.1 Irregular utilisation of SC/ST grants-in-aid to the apprentices belonging to General category - ₹ 17.34 crore

Utilisation of funds received for the purpose of paying stipend to the SC/ST candidates towards the payment of stipend to the candidates from General Category in violation of the instructions in the grant releasing order and NITI Aayog guidelines.

Niti Aayog (Social Justice and Empowerment Division) issued (October 2018) guidelines for earmarking of funds by each department for Development Annual Plan for Scheduled Castes (DAPSC) and Development Action Plan for Scheduled Tribes (DAPST). Section 8(i) of the guidelines stipulates that earmarking of funds should be done under specific schemes of the Ministry/Department and in case of non-utilisation under one scheme, the budget should be utilised under the other schemes of the department, but for DAPSC or DAPST, as the case may be, with the approval of the Ministry and Financial Advisor.

The Board of Apprenticeship Training (BOAT), Mumbai under Ministry of Education implements the National Apprenticeship Training Scheme (NATS) in Western Region in respect of Graduate and Technician apprentices under the Apprentices Act, 1961. During the period of apprenticeship training, the apprentices are paid a monthly stipend by the employers at the rate prescribed by the Government of India. The employers are reimbursed @ 50 *per cent* of the respective prescribed rate of stipend paid to the apprentices by the Board. The Board receives category wise grants-in-aid against Schedule Castes (SC), Schedule Tribes (ST) and General Categories for reimbursement of stipend claimed by the employers. Sanction orders governing these grants stipulate that the grantee shall not divert the grants or entrust execution of the scheme or work concerned to any other institution or organization and shall abide by the terms and condition of the grant.

Scrutiny of relevant records revealed (December 2021) that the BOAT had engaged total 1,42,393 apprentices in Apprenticeship training during 2020-21 to 2022-23 which included 10,736 SC and 3,607 ST candidates as against the required 14,239 SC and

[9] Earlier Ministry of Human Resource Development (MHRD)

12,943 ST candidates to be engaged. Thus, there was short engagement of 25 *per cent* SC and 72 *per cent* ST candidates by the BOAT over the years resulting in unutilised grants each year. The BOAT utilised these unutilised SC/ST grants of ₹ 17.34 crore for the payment of stipend to the General category candidates during this period without obtaining permission from the Ministry and Financial Advisor in contravention to the guidelines of NITI Aayog and also the instructions contained in the Grant sanctioning order.

Ministry, in reply, stated (May 2024) that efforts have been made to increase the absolute numbers of SC/ST candidates, yet it was less than prescribed percentage. Though NATS aims to increase the employability of youth, still there was some vacancy and high demand from general candidates. Therefore, funds have been utilised for general category candidates as Rule 5(1) of Apprenticeship Rule 1992 permits for such utilization.

The reply is not acceptable as grants utilised for general candidates without obtaining specific approval from the Ministry violates the instructions under Para 8(i) of the guidelines for earmarking of funds for development action plan for SCs and STs, which states that utilisation of funds can be done only with the approval of Ministry and Financial Advisor. Further, Rule 5(1) permits utilisation of vacant seats for persons not belonging to the Scheduled Castes or the Scheduled Tribes and not utilisation of unutilised grants meant for SC/ST candidates.

CENTRAL INSTITUTE OF TECHNOLOGY, KOKRAJHAR, INDIAN INSTITUTE OF TECHNOLOGY, GUWAHATI AND INDIAN INSTITUTE OF TECHNOLOGY, BOMBAY

3.2 Irregular utilization of Cumulative Professional Development Allowance by faculty members

The Central Institute of Technology, Kokrajhar, Indian Institute of Technology, Guwahati and Indian Institute of Technology, Bombay reimbursed ₹ 1.34 crore approximately to its faculty members for procurement of laptops/desktops/tablets or devices of similar categories under Cumulative Professional Development Allowance (CPDA) which was irregular as expenses of this nature were not permitted under CPDA.

The Ministry of Education (MoE) introduced Cumulative Professional Development Allowance (CPDA) on 18 August 2009 which entailed payment of ₹ three lakhs for every block period of three years (₹ one lakh per year) to members of faculty of all Centrally Funded Technical Institutions. As per para 8(iii) of the above guidelines, CPDA is reimbursable to its faculty to meet expenses relating to participation in national and international conferences, paying membership fee of various professional bodies and for contingent expenses. MoE on 01 December 2020 further clarified to all IITs that procurement of Laptop/Tablet from CPDA is not allowed. Thus, the reimbursements made by these institutes to its faculty members for purchase of notebook/laptops/desktops/tablets etc. from CPDA was not allowed.

During test check of available records of Central Institute of Technology, Kokrajhar (CITK), Indian Institute of Technology, Guwahati (IITG) and Indian Institute of Technology, Bombay (IITB) it was observed that ₹ 1.34 crore[10] was reimbursed by these institutes to its faculty members for purchase of notebooks/laptops/desktops/tablets from CPDA during the period 2016 to 2023.

Examination of the revised CPDA guidelines issued by IITG in March 2021 revealed that as per the Para 4 (viii), it was stated that procurement of notebook/laptops/desktops/tablets from CPDA is not allowed in general, however, an exception clause was incorporated with the approval of Board of Governors (BoG) stating that procurement of these items may be allowed if the faculty member was not issued such device from any source in the last five years. It is pertinent to mention that the BoG has no power to revise CPDA guidelines.

In response to the above, (i) IITG stated (August 2024) that purchase of laptop was allowed from CPDA on the basis of guidelines issued by MoF and MoE in February 2018 and July 2020 respectively regarding purchase of laptops/notebooks etc for eligible officers. It further stated that after being pointed out by Audit, no such purchases are being allowed from CPDA; (ii) CITK stated (September 2022 and August 2024) that it had adopted the IITG guidelines for reimbursement of these items from CPDA and that after being pointed out by Audit, purchase of Laptop from CPDA has been discontinued and the revised CPDA rule of CITK has been framed excluding the provision of procurement of laptop and (iii) IITB stated (February 2025) that the Institute has not allowed anybody to procure laptop/desktop/tablet from CPDA w.e.f. 01 December 2020.

However, the replies are to be viewed against the fact that guidelines issued by MoF/MoE in February 2018 and July 2020 does not allow purchase of laptops/notebooks etc from CPDA and MoE had also clarified to all IITs in December 2020 that procurement of Laptops etc from CPDA is not permissible. Further, CITK had adopted the CPDA guidelines of IITG prepared on the basis of CPDA guidelines issued by the MoE without adopting the clarifications issued by the Ministry.

[10] CITK: ₹ 50.31 lakh, IITG: ₹ 10.33 lakh and IITB: ₹ 73.81 lakh

MoE in its reply (May 2024 / May 2025) had enclosed CITK's reply and stated that an advisory has been issued to the institutes to strictly follow the CPDA Policy of the MoE. It further stated that it has instructed IIT Bombay to initiate recovery in the matter as observed by audit. Thus, reimbursements made by these institutes to its faculty members for purchase of notebook/laptops/desktops/tablets from CPDA was in clear contravention of clarifications issued by MoE in this regard, thereby resulting in irregular reimbursement amounting to ₹ 1.34 crore approximately.

CENTRAL UNIVERSITY OF KASHMIR, GANDERBAL

3.3 Irregular reimbursement of leave encashment

Irregular reimbursement of leave encashment to the Hiring Agencies resulted in loss of ₹ 76.31 lakh.

The Central University (CU) of Kashmir had hired outsourced manpower from three agencies through e-tendering (May 2019). Clause 12 and 29 of the terms and conditions of the agreement executed with these three agencies provided for granting one month of Earned Leave for each completed year of service and encashment of un-availed earned leave in a year, to be paid by the University. This condition is in contravention to Rule 39D of the Central Civil Services (CCS) Leave Rules, 1972 which provides for cash equivalent of leave salary only in case of employees permanently absorbed in Public Sector Undertaking/Autonomous Body which are wholly or substantially owned or controlled by the Central/State Government.

CU Kashmir, in contravention to rules reimbursed to these three agencies, an amount of ₹ 76.31 lakh on account of leave encashment for un-availed earned leave by the outsourced staff during the period 2018-19 to 2022-23. This action resulted in grant of undue financial benefit to these agencies and irregular expenditure of ₹ 76.31 lakh.

On being pointed out (October 2023, January 2024 and February 2024) the University accepted (October 2023 and January 2024) the facts and confirmed that leave encashment for the outsourced staff has not been paid by the University for the year 2022-23 after the irregularity was pointed out by Audit. However, no action regarding fixing of responsibility for the inclusion of the clauses in the agreement which were contrary to rules was taken. This resulted in loss of ₹ 76.31 lakh due to irregular reimbursement of leave encashment to the hiring agencies.

Recommendation: In view of the fact that most of the Higher Education Institutes enter into agreements with outsourcing agencies for providing services, the Ministry, may consider issuing directions to all Higher Education Institutions that they should carry out necessary due diligence and prevent inclusion of erroneous clauses in such outsourcing agreements.

CENTRAL UNIVERSITY OF TAMIL NADU (CUTN), THIRUVARUR

3.4 Irregularities in Procurement of Goods/Execution of Work of ₹ 8.16 crore

Non-compliance of General Financial Rules (GFR) 2017 and other manuals and regulations in procurement of goods and execution of works amounting to ₹ 8.16 crore by officials of Central University of Tamil Nadu resulted in loss of ₹ 2.60 crore.

Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement (Rule 144 of GFR). Manual for Procurement of Goods, 2017 issued by the Ministry of Finance, prescribes that:

- Procurement should be initiated only based on an indent from the User Department (Paragraph 2.1.1).
- A competent authority which is competent to incur expenditure may sanction the purchase of goods required in accordance with the Delegation of Financial Rules by following the Procurement Guidelines (Paragraph 1.4.1).
- The invoice submitted by the supplier will be verified with the terms of contract and signed by the indenting officer, and pay order will be prepared by the procuring entity and signed by an officer authorized to sign pay-orders (Paragraph 9.14.2).

Further, works projects should be approved by Building Committee and sanction of expenditure should be accorded as per delegation of powers by the competent authority as required in Ordinance No.10 framed under CUTN Act/Section 28(j).

With a view to improving financial management and ensuring strict compliance of Rules/Procedures in Central Universities, MHRD directed (March 2016) that Finance Officer is responsible for ensuring proper utilization of the funds and thereby ensure that no unauthorized or illegal expenditure is incurred by the University.

During 2017-18 to 2019-20, Estate Section/CUTN issued Work Orders/Procurement orders amounting to ₹ 8.16 crore (44 Bills) and the expenditure was charged against the savings in CUTN works completed by CPWD. In this connection, following irregularities were noticed in Audit (June 2021, April 2022 and April 2023)[11].

- Work orders were issued with the consent of Registrar/CUTN but without obtaining approval of Building Committee/indent from User department/ Purchase section as required, thereby violating the delegation of powers as per Ordinance and Procurement Manual.
- Purchase Committee was not constituted for procurement of goods costing more than ₹ 25,000/- in compliance with Rule 155 of GFR 2017. Reasons for non-constitution of Purchase Committee were not on record. Further, Estate section of CUTN/Registrar issued Work orders to suppliers for purchases above ₹ 2.50 lakh without calling for tenders, violating Rule 158 of GFR 2017.
- The Bills received from the suppliers/contractors were not subjected to scrutiny by the Finance/Purchase Wings. The Estate section/Registrar in violation of Rule 138 of GFR 2017 had forwarded bills and Memorandum of Payments for an amount of ₹ 8.16 crore directly to CPWD for making payments from the savings of other completed works. CPWD, in turn, made payments for all the works/supplies and booked the expenditure under various major works.

On this being pointed out, CUTN constituted (July 2021) an Independent Fact-Finding Committee (IFFC) to enquire into the irregularity/misappropriation of Government money. Subsequently, a High-Level Committee was constituted (December 2021) on recommendation of IFFC to probe specifically into the procedural lapses on purchase of goods and civil works carried out. Both the committees' reports (November 2021 / March 2022) agreed to the procedural lapses in sanctioning of fund as per the Rule 138 of GFR 2017 and Standard Operating Procedures of CPWD Manual for Deposit Works, thereby confirming the audit objections.

In August 2022, CUTN engaged a Chartered Accountant firm to conduct an Investigative Audit to assess the loss in relation to the 44 items/works mentioned in the Inspection Reports of Audit. The firm submitted (October 2022) its report which, *inter alia*, indicated the following major irregularities:

i. On a physical verification of goods procured, out of 2,711 quantities invoiced/ billed, 786 quantities were not found and 387 quantities could not be verified due to its unexposed nature. It was concluded that there was short supply of goods worth ₹ 58.87 lakh.

[11] Inspection Reports No. 28-03/2021-22, 28-115/2022-23 and 28-114/2023-24 issued.

ii. A sum amounting to ₹ 2.01 crore was paid in excess than the original cost of goods supplied or work executed.

iii. Goods were procured for ₹ 63.02 lakh from undisclosed party (Details of PAN/ GSTN/Address as per GST Records were not available).

iv. Payment disbursed for the cases without adequate copies of invoices or running bills to the tune of ₹ 3.74 crore.

Subsequently, the matter was referred (October 2022) to Central Vigilance Commission (CVC) New Delhi, which advised (May 2023) to complete the disciplinary proceedings against four erring officials and advised giving major penalty.

Thus, non-compliance with GFR / Manual for Procurement of Goods / Delegation of Powers and inadequate administrative and internal control systems, led to malpractices by CUTN officials in procurement of goods and execution of work involving ₹ 8.16 crore.

The matter was brought to the notice of Ministry (September 2023) and the reply is awaited from the Ministry despite issue of reminders in October 2023 and May 2024. *However, the CUTN in its reply stated (November 2023 / March 2024) that based on the advice of CVC, disciplinary proceedings had been initiated and appropriate actions/steps would be taken on conclusion of the enquiry.* The fact remains that CUTN suffered a loss of ₹ 2.60 crore in procurement of goods and execution of works amounting to ₹ 8.16 crore, for which recovery of loss/penal action against those responsible is still pending.

Recommendation: The Ministry may consider issuing directions to CUTN regarding specific action taken, especially in terms of establishing appropriate internal controls in its procurement process, against lapses as pointed out in audit.

GANDHIGRAM RURAL INSTITUTE, DINDIGUL

3.5 Unauthorised expenditure on creation of a Centre at New Delhi - ₹ 3.20 crore

Establishment of a Centre at New Delhi without approval of Ministry of Education led to unauthorised expenditure of ₹ 3.20 crore including loss of ₹ 19.19 lakh on assets and non-compliance to orders of the Ministry for fixing responsibility and recovery of expenditure incurred.

Memorandum of Association duly approved by UGC and MHRD, Government of India defines the powers and functions to include other Institutions working in the overall areas of rural development and create off-campus and off-shore centres with prior approval of the Government on recommendations of University Grants Commission.

Board of Management (BoM) of Gandhigram Rural Institute (GRI), Dindigul, a Deemed University decided (July 2017) to establish a Centre at New Delhi to promote its activities, conduct short term training programmes on Gandhian ideals of Rural Development and International programmes. The Centre (GRIC) was established (August 2017) in private premises[12] and on contract basis a Technical Officer were appointed (March 2017) for GRIC[13] with overall charge of Centre. Meanwhile, staff comprising one Administrative Manager, one Secretarial Assistant and one MTS were also appointed on contract basis in July 2018.

It was noticed that though the Committee constituted (July 2017) to frame the guidelines for GRIC met several times and recommended for some civil/maintenance work required for the Centre, it had not submitted any report. However, GRIC carried out liaison activities[14] which were not related to the programmes as envisaged in its objectives were conducted to benefit the students.

Audit observed (November 2019) the following irregularities.

i. GRI did not obtain necessary approval of MoE/UGC for establishment of new Centre as required under Memorandum of Association duly approved by UGC and MHRD, Government of India

ii. The activities conducted at the GRIC revealed that none of the programmes as envisaged in its objectives were conducted to benefit the students. Further, multi skill development programmes, international programmes and all issues were at the initial stages.

iii. Staff were appointed through walk-in-interview on recommendations of Selection Committee without sanction of posts.

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12 A floor space of 1700 sq. ft. equipped with video conferencing, smart/virtual classroom facilities and other office equipment.

13 Consolidated salary including conveyance at ₹ 30,000 p.m from March 2017 to November 2018 and ₹ 80,000 p.m plus reimbursement of travel expenses upto ₹ 20,000 p.m from December 2018 to April 2022. After that his salary was incurred under GRI

14 (i) Negotiation/visit to Ministry of Education (MoE)/University Grants Commission (UGC) for clearance of Grants receivable by GRI (ii) Submission of proposals to MOE connected with celebration of 150th birth year of Mahatma Gandhi (iii) Discuss/finalise matters pertaining to Multi-skill Development Programmes (iv) Renting out GRIC for conduct of educational course and (v) Liaison work related to BoM meetings at GRI.

iv. Assets[15] (Non-recurring) were procured without observing GFR 149. The reasons for non-observance of tender procedures were not on record.

v. The premise was rented[16] for five years from 01 August 2017 on payment of brokerage commission of ₹ 1,50,000/- without following due procedure[17].

On this being pointed out by Audit (November 2019), MoE in its order (May 2022) termed GRIC as an illegally run Centre started without prior approval of the Ministry and ordered its closure immediately, discontinue staff recruited, conduct enquiry into the matter, fix responsibility of erring officials and ensure recovery of payment borne on its establishment.

In compliance with the Ministry's order, Centre was closed and staff employed were terminated in July 2022. Assets worth ₹ 32.16 lakh were brought back to the GRI and distributed (December 2023) for effective use in needed departments. Further, GRI referred to MoE for fixing responsibility and seeking its directions for constitution of Committee. The Board of Management of the Institute considered the Inquiry Committee Report on fixing the responsibility on the erring officials and directed to send a copy of the report to all the members and obtain their opinions for further directions (July 2025). Reply from Ministry is awaited.

Thus, establishment of a Centre at New Delhi without approval of MoE resulted in unauthorised expenditure of ₹ 3.20[18] crore including loss of ₹ 19.19 lakh (₹ 51.35 lakh *minus* ₹ 32.16 lakh) incurred out of the assets procured.

Recommendation: The Ministry may ensure that its directions to conduct enquiry into the matter for fixing responsibility of erring officials and ensuring recovery of payment borne on establishment of new Centre are complied with in a timely manner.

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15 Office equipment, furniture and fittings, computers, server, laptops, video conferencing equipment, CCTV cameras.

16 Rent @ ₹ 1.5 lakh per month plus GST @18 *per cent* payable in advance on or before 7th day of the month, which will increase by five *per cent* after completion of every year on the last paid fee.

17 Tendering and obtaining Fair Rent Certificate from CPWD

18 Total expenses ₹ 319.69 lakh (Rent ₹ 118.63 lakh, Assets ₹ 51.35 lakh, salaries – staff ₹ 35.87 lakh, Technical Officer ₹ 57.05 lakh, Repairs & Maintenance ₹ 24.21 lakh, others/Misc./ outstanding expenditure ₹ 30.95 lakh, expenditure on shifting of assets from Delhi to GRI ₹ 1.63 lakh).

INDIAN INSTITUTE OF MANAGEMENT, MUMBAI

3.6 Loss of interest of ₹ 58.71 lakh due to non-investment of escrowed amount of HEFA Principal Repayment Account in short-term fixed deposits

The absence of instructions to bank for investing the escrowed amount in principal repayment account to coincide with the due dates of half yearly term loan instalments resulted in loss of interest.

The Ministry of Education set up Higher Education Financing Agency (HEFA), a not-for-profit organization with an initial capital base of ₹ 1,000 crore, as a joint venture with Canara Bank. HEFA is required to leverage funds from the market and supplement them with donations and Corporate Social Responsibility (CSR) funds. The mandate of HEFA is to finance for capital expenditure for building good quality structure in the higher educational institutions such as IITs, NITs, IIITs, etc. covering (a) construction of new infrastructure, renovation, and expansion of existing infrastructure etc. and to finance capital projects currently underway (b) for building of research facilities including setting up and equipping laboratories.

Under this Scheme, the IIM Mumbai was sanctioned (June 2020) a term loan of ₹ 95.50 crore for construction of six projects in the premises in accordance with tripartite agreement with HEFA and Canara Bank.

During the scrutiny of the loan agreement, audit observed that as per clause 6 of the repayment terms of the loan agreement between HEFA and IIM, Mumbai and ESCROW agreement between IIM and bank, the Institute had to deposit an amount of ₹ 4.78 crore, being half-yearly instalment, in escrow bank account on the date of signing the loan agreement and similar amount every six months thereafter, till closure of the loan account and remit the amount to principal repayment account maintained with Canara Bank.

Further, the escrowed amount so received in principal repayment account with Canara Bank shall be first invested in short term fixed deposits as per borrower's instructions to coincide with the due dates of half yearly term loan instalment and then transferred to HEFA's account on due dates. The amount so received will be appropriated towards instalment due in respect of loan account by HEFA (condition No. 6 of HEFA sanction letter dated 24 June 2020).

Accordingly, the Institute deposited five half yearly instalments of loan (₹ 4.78 crore each) amounting to ₹ 23.88 crore in principal repayment account till July 2022. However, according to the stage wise demands by construction agencies, HEFA disbursed loan only to the extent of ₹ 4.00 crore (first disbursement of ₹ 1.00 crore on 02 August 2021, second disbursement of ₹ 2.00 crore on 13 December 2021 and third disbursement amounting ₹ 1.00 crore on 30 December 2021).

Further scrutiny revealed that though funds were lying in escrowed bank account, Institute had not given any instructions to the bank to invest the escrowed amount in short term fixed deposits before its appropriation towards instalment due in respect of loan account by HEFA.

Hence, the absence of instructions to bank for investing the escrowed amount in principal repayment account to coincide with the due dates of half yearly term loan instalments resulted in loss of interest of ₹ 58.71 lakh, which could have reduced the loan liability of the Institute. The responsibility may be fixed on official/s who have failed to instruct the bank to invest the escrowed account in short term deposit which could have resulted in the reduced liability of loan of the Institute.

The Institute accepted the observation (December 2023) and stated that escrowed amount in principal repayment account is invested in short term fixed deposits from January 2023.

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, KOLKATA

3.7 Undue benefits were given to a private party

The Institute irregularly gave possession of three acres of land and building of ₹ 12.54 crore to a Private Foundation to run a school without financial consideration and approval of the Ministry resulting in non-realisation of revenue amounting to ₹ 6.50 crore due to non-finalization of rent agreement.

As per Section 6(2) of National Institutes of Technology[19] (amendment) Act, 2012, the Institute shall not dispose of[20] in any manner, any immovable property without the prior approval of the Central Government.

Indian Institute of Science Education and Research (IISER), Kolkata is an autonomous institute set up by the Ministry of Education to promote high quality education and research in basic sciences.

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19 Earlier known as National Institutes of Technology, Science Education and Research Act, 2007

20 Dispose means the sale, transfer, license, lease or other disposition of any property by any Person, including any sale, assignment, transfer or other disposal, with or without recourse, of any notes or accounts receivable or any rights and claims associated therewith.

In order to provide elementary and secondary schooling facilities to the children of faculty, staff and students from neighbouring localities, construction of a campus school was included in the Detailed Project Report (DPR) of Institute. The School was to be set-up under Public-Private Partnership (PPP) mode through competitive bidding.

Institute floated expression of interest (October 2013), for establishing and managing a school in its campus. The Institute short-listed three out of eight proposals received. These were further evaluated[21] and M/s Satikanta Guha Foundation (M/s SGF) was unanimously selected for initiation and management of the school, in January 2014, without issuance of Request for Proposal (RFP) or financial bid. In PPP mode financial consideration would constitute sole criteria for selection of bidder.

As per the Memorandum of Agreement (MoA) signed in November 2014 between IISER Kolkata and M/s Satikanta Guha Foundation (SGF), IISER Kolkata was to provide a three-acre plot and a school building valued at ₹ 12.54 crore for 33 years. However, in February 2017, the Institute provided 5058 square meters to M/s SGF without finalizing a rent agreement.

In 2016, IISER Kolkata prepared a draft lease agreement, including monthly rent provisions, and sought Ministry approval. The Ministry, however, did not permit the lease agreement in June 2016. The Ministry also informed IISER Kolkata that there was no valid lease agreement with M/s SGF and that the No Objection Certificate (NOC) issued by the Registrar was irregular and lacked Ministry approval. This indicates that due process was not followed before granting possession to M/s SGF.

Ministry (December 2019) instructed IISER Kolkata to calculate rent based on CPWD rates and electricity charges based on actual consumption, including generator charges and 10 *per cent* interest on pending payments from when M/s SGF occupied the premises. Further, Ministry (August 2022) directed the Institute to resolve the pending recovery issue. However, by July 2023, IISER Kolkata had neither recovered the charges from M/s SGF nor communicated the outstanding amount to the school.

Audit observed that (September 2018)

i. The Institute did not follow the laid down criterion of inviting a financial bid for the establishment of a school in its premises. The three acre land and building of ₹ 12.54 crore was handed over to the Private Party without any rent

[21] Based on qualitative criteria

agreement. The selection of bidder without following a due process of inviting financial bid was also in contravention of PPP guidelines and resulted in giving undue benefit to the private party.

ii. The approval of the Ministry was not obtained before signing the MoA, as required by Section 6(2) of the National Institutes of Technology (Amendment) Act, 2012. The MoA was irregular, and IISER Kolkata improperly granted possession of the land and building valued at ₹ 12.54 crore without Ministry's approval.

iii. Due to the lack of a rent agreement, the Institute could not collect ₹ 6.63 crore rent and electricity charges, allowing the school to operate without payment.

iv. No responsibility was fixed for irregularity of transfer the land and building without financial consideration and without approval of Ministry.

In its response (April 2024), the Institute stated that the Board of Governors (BOG) agreed to immediately collect electricity charges based on actual consumption. The BOG recommended negotiating reasonable rent with M/s SGF, seeking Ministry's approval, and executing a rent agreement afterward. The Institute has raised the demand of electricity charges of ₹ 18.89 lakh and ₹ 12.73 lakh has been recovered till June 2025 and ₹ 6.15 lakh yet to be recovered from M/S SGF (June 2025). The receivables towards rent are yet to be recognized as the institute is at an advanced stage of finalising the rent agreement with M/s SGF (June 2025).

Thus, undue benefit was given to SGF as the Institute irregularly gave possession of three acres of land and building of ₹ 12.54 crore to a Private Foundation to run a school without financial consideration and without approval of Ministry and resulting in non-realisation of revenue amounting to ₹ 6.50 crore in respect of rent and electricity.

INDIRA GANDHI NATIONAL OPEN UNIVERSITY (IGNOU)

3.8 Deficiencies in the functioning of Gyan Vani FM Radio Stations

Lack of timely decisions and delayed action in renewing the MoU by IGNOU led to a two-year disruption of services from GV stations and resulted in infructuous expenditure amounting to ₹ 23.57 crore during which no educational broadcasting was undertaken. Even after signing a fresh MoU in 2016, it spent ₹ 34.35 crore on license/spectrum fees despite most stations being closed or functioning below capacity. Further, delays of up to 19 months in vacating Prasar Bharati premises after surrendering GV stations caused avoidable expenditure of ₹ 7.56 crore.

In August 1999, the Indira Gandhi National Open University (IGNOU) was designated as the nodal agency for developing a nationwide network of FM radio stations dedicated to educational broadcasting under the government's initiative to expand FM[22] services. In furtherance of this mandate, IGNOU entered into a Memorandum of Understanding (MoU) with Prasar Bharati (PB)[23] in August 2001 to establish, maintain, and operate 40 FM radio stations, branded as Gyan Vani (GV), to disseminate educational content.

The Gyan Vani stations were conceptualized as a low-cost, accessible mass media platform to supplement formal education and reach learners through interactive and low-cost programming formats. Of the 40 planned stations, 37 were deemed technically feasible and became operational between 2001 and 2010, each equipped with a 10-kilowatt transmitter[24].

Operational deficiencies in the functioning of GV stations had earlier been flagged in the Comptroller and Auditor General of India's Performance Audit Report No. 3 of 2008 (Para 3.6.5, Chapter III, Ministry of Human Resource Development). In response, the Department of Higher Education, in its Action Taken Note (ATN) submitted in September 2011, stated that IGNOU had taken steps to enhance the effectiveness of the GV network. It assured that IGNOU would ensure optimal utilization of technical resources and had constituted an apex committee to oversee planning, utilization and monitoring of the network.

However, a test check of records conducted in January 2022, covering the period from 2011-12 to 2020-21 (with updates up to March 2025), revealed that significant deficiencies continued in the functioning and oversight of GV stations. Audit found that several of the commitments made in the 2011 ATN had not been effectively followed through. The detailed audit observations in this regard are discussed below:

3.8.1 Infructuous expenditure and disruption of services due to prolonged indecision and delay in renewing the MoU

The Memorandum of Understanding (MoU) signed between IGNOU and Prasar Bharati (PB) in August 2001, for the operation of Gyan Vani (GV) FM radio stations, was valid for 10 years or until such time as the licence to operate the radio frequencies remained in force, whichever was later. However, from 2011 onwards, IGNOU did not take timely

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22 Frequency Modulation.

23 Prasar Bharati, India's Public Service Broadcaster, with Akashvani (All India Radio – the radio network) and Doordarshan (the Television network) as its constituents, organizes and conducts public broadcasting services in the country.

24 10 KW transmitter had coverage of 70-kilometer radius.

action to review or renew this MoU, which created prolonged ambiguity regarding the continued validity of the arrangement. This indecision led to delayed payments to both PB and the Wireless Planning and Coordination[25] (WPC) Wing of the Ministry of Communications and adversely impacted the functioning of the GV stations.

IGNOU stopped making payments towards operation and maintenance charges to PB from April 2013 and also withheld payment of spectrum fees to WPC from July 2013 onwards. Notably, a decision was recorded by the Vice Chancellor in September 2013 indicating that further investments in the GV stations be halted until a policy decision was taken regarding their continuance.

In response to this inaction, PB suspended broadcast operations from all 37 GV stations in October 2014. Although IGNOU subsequently released ₹ 16.20 crore to PB in December 2014 to clear arrears of license fees, the services were not resumed as the 2001 MoU had expired by then. Consequently, all 37 GV stations remained off air for over two years, from October 2014 to December 2016 and only 18 GV stations were recommissioned between January 2017 and September 2020.

It was only in December 2016 that IGNOU finally executed a fresh MoU with PB, and services resumed from January 1, 2017[26]. The WOLs (Wireless Operating Licenses) for the stations were also renewed only after IGNOU cleared outstanding dues of ₹ 1.11 crore and paid a renewal fee of approximately ₹ 5.10 crore (with penalty) in September 2016.

During the period the stations were off-air, IGNOU attempted to seek a waiver of license fee[27] and spectrum fees for the non-operational duration, but these efforts were unsuccessful. Despite the complete suspension of services, IGNOU incurred an expenditure of ₹ 23.57 crore[28] towards PB and WPC during October 2014 to December 2016, which remained unproductive and thus amounted to infructuous expenditure.

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25 The Wireless Planning and Coordination Wing (WPC) of the Ministry of Communications is the National Radio Regulatory Authority responsible for frequency spectrum management, including licensing and caters the needs of all wireless users.

26 One GV station in January 2017, 17 GV stations between May 2017 and September 2020, remaining 19 GV stations could not be recommissioned.

27 Letters were written by IGNOU to MHRD to take up the issue with Ministry of Information and Broadcasting for seeking waiver of License fee payable to Prasar Bharati.

28 ₹ 23.57 crore = ₹ 18.47 for License fee to PB (for period 10/2014 to 12/2016) + ₹ 5.10 (with penalty) for Spectrum Fee to WPC (for period 10/2014 to 09/2016). Spectrum fee should be renewed annually.

In its reply (endorsed by the Ministry in September 2023), IGNOU attributed the disruption and delayed payments to financial constraints. Reply stated that most of the expenditure was of a fixed nature, including rising license fees and spectrum charges, and that regular maintenance of transmitters and associated equipment was difficult due to budgetary limitations. IGNOU further stated that it had approached the Ministry of Information and Broadcasting and the Ministry of Communications to seek a waiver and had also requested additional funding from the Ministry of Education.

The reply, however, is not tenable on several counts. Firstly, records reveal that IGNOU had sufficient budgetary provision[29] in 2013 to continue payments, yet it unilaterally decided to suspend them. The subsequent payment of ₹ 16.20 crore to PB towards arrears of license fee in December 2014 undermines the claim of financial constraint. Secondly, the Ministry of Education had clarified in April 2017 that IGNOU was being supported through grants for various activities and that it was the university's internal responsibility to allocate funds to its various activities, including GV stations. Hence, IGNOU's reliance on seeking scheme-specific allocations or waivers is misplaced. Thirdly, despite having been pointed out by Audit in 2012 that the MoU had lapsed, and despite assurances to renew it, IGNOU took over five years to do so, leading to prolonged suspension of broadcast services.

3.8.2 Under-utilization of the capacities of transmitters at GV stations

Between 2001 and 2010, IGNOU procured and installed 10-kilowatt (KW) transmitters at 37 GV radio stations across the country at a total cost of ₹ 51.94 crore. These transmitters had an estimated life span of 10 years. As per the MoU signed with PB in both 2001 and its renewed version in 2016, IGNOU was responsible for ensuring the timely procurement of spare parts, maintenance of equipment, and their eventual replacement at its own cost.

A review and restructuring committee constituted by IGNOU in December 2013 to assess the functioning of its Electronic Media Production Centre (EMPC), including GV operations, submitted its report in July 2014. The committee observed that most transmitters had surpassed their useful life and were operating below optimal levels, limiting their coverage and reach. It also noted the absence of a structured policy for the replacement of obsolete transmitters.

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[29] Original provision of ₹ 12.00 crore was made for payment of license fee to Prasar Bharti during the year 2013-14 against the arrears of license fee of ₹ 11.48 crore.

Despite repeated communications from PB between 2011 and 2015 highlighting defective equipment that significantly impaired the capacity of transmitters at nearly all GV stations, IGNOU did not take any substantive steps to address these deficiencies before entering into a fresh agreement with PB in December 2016. Consequently, when PB resumed services in January 2017, 19 out of 37 GV stations could not be recommissioned as their transmitters and associated equipment had deteriorated beyond economic repair. Of the remaining 18 stations, only Delhi was recommissioned in January 2017. The remaining 17 stations were restored gradually between May 2017 and September 2020, with delays ranging from four to 44 months.

Despite these operational gaps, IGNOU continued to pay license fees to PB and spectrum charges to the WPC, even for the periods when the GV stations remained non-functional. This resulted in unfruitful expenditure of ₹ 34.35 crore between April 2011 and March 2024 on non-functional GV stations (excluding the period from October 2014 to December 2016 when services were officially discontinued), as detailed in **Table 3.1**.

Table 3.1: Expenditure on unutilised services

(₹ in crore)

Period	Total fee paid by IGNOU			Fee paid on unutilised services			Remarks
	License fee	Spectrum charges	Total	License fee	Spectrum charges	Total	
04/2011 to 09/2014	38.75	3.39	42.14	1.03	0.21	1.24	Breakdown at four stations[30]
01/2017 to 03/2024	58.92	6.13	65.05	29.44	3.67	33.11	For non-recommissioned/ non-functional stations after implementation of fresh MOU in 01/2017
Total	**97.67**	**9.52**	**107.19**	**30.47**	**3.88**	**34.35**	

The lack of a comprehensive maintenance[31] strategy, as stipulated in the MoU, significantly diminished the transmitting capabilities and geographical coverage of GV stations. The transmitting capacity of operational GV stations during 2011 to 2023[32] was as indicated in **Chart 3.1**.

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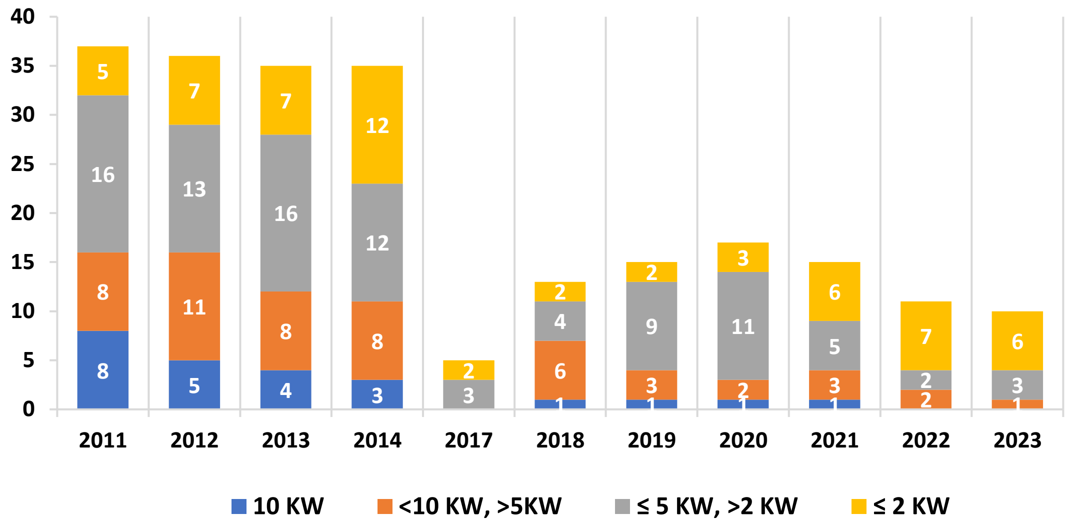
[30] Chennai. Guwahati, Patna and Tiruchirapalli.

[31] Annual maintenance contract, upgradation of components of the transmitter, major repairs etc.

[32] During the period 2014-16, the GV FM radio stations were non- operational.

Chart 3.1: Number of operational Gyan Vani Stations *vis-a-vis* transmission strength during 2011 to 2014 and 2017 to 2023(upto July 2023)



The chart shows that between 2011 and 2014, the number of stations transmitting below 2 KW increased from five to 12, while those operating at peak capacity of 10 KW dropped from eight to three. This downward trend continued even after services resumed in 2017.

The persistent neglect in maintaining or replacing deteriorated transmitters ultimately led IGNOU to gradually surrender 34 GV stations: 17 in October 2020[33], eight in December 2021[34], two in June 2022[35], three in August 2023[36] and four in February 2024[37]. As of March 2025, only three stations, at Delhi, Chandigarh, and Madurai remained operational, transmitting at reduced capacities of 3 KW, 5 KW, and 1.8 KW, respectively, against the installed capacity of 10 KW. The large-scale closure of stations significantly curtailed both the geographical footprint and linguistic diversity of GV's radio broadcasts.

In response, the Ministry stated that the GV transmissions had been stopped by PB from 01 October 2014 due to non-payment of dues related to operation and maintenance. It further added that recommissioning of the stations required approval from the Ministry of Information and Broadcasting and the signing of a fresh MoU with

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[33] Ahmedabad, Chennai, Guwahati, Kolkata, Mysore, Panaji, Rajkot, Shillong, Allahabad, Coimbatore, Visakhapatnam, Mumbai, Bhopal, Hyderabad, Kanpur, Cuttack and Srinagar.

[34] Jabalpur, Raipur, Patna, Aurangabad, Indore, Agra, Tiruchirappalli and Tirunelveli.

[35] Pune and Varanasi.

[36] Bengaluru, Jalandhar and Trivandrum.

[37] Lucknow, Nagpur, Jaipur and Cochin.

PB. The delay was also attributed to preparatory activities such as the repair of transmitters, studio equipment, generators, and air conditioners, along with engagement of partner institutions. On the issue of declining transmission capacity, the Ministry acknowledged that the reduction in transmitter output was due to lack of maintenance over time.

The Ministry's explanation regarding delays in recommissioning is not tenable. Minutes of the Joint Coordination Committee meetings held between 2011 and 2015 clearly show that IGNOU was aware of the deteriorating condition of transmitters and related infrastructure. However, no corrective action was undertaken to replace or repair the ageing equipment prior to entering into the renewed agreement in 2016. Proactive and timely intervention could have significantly reduced the lag in restoring services.

The Ministry's acceptance that transmitter capacity diminished due to lack of maintenance directly supports the audit observation, reaffirming that the under-utilization and eventual closure of GV stations stemmed from systemic neglect of maintenance responsibilities.

3.8.3 Underutilisation of Gyan Vani Broadcast Hours

The Review and Restructuring Committee of EMPC observed in July 2014 that the Gyan Vani (GV) FM channels were not being optimally utilised, with actual usage averaging only 12 out of 24 available hours. As per the 2001 MoU, each GV station was to broadcast for 16 hours daily. However, during 2011–14, only five out of 37 stations met this target. 11 stations broadcasted for 10–13 hours, and 21 for just eight hours daily, indicating widespread underutilization.

Instead of addressing this inefficiency, the 2016 MoU reduced the contracted broadcast hours to as low as four hours for some stations, without any documented justification. As of 2023, out of 10 functional stations[38], two operated below, two at

[38]

Station	Contracted hours	Operating hours	Station	Contracted hours	Operating hours
Bengaluru	10	13	Lucknow	16	8
Cochin	6	12	Madurai	8	13
Delhi	12	13	Nagpur	8	8
Jalandhar	10	13	Thiruvananthapuram	14	13
Jaipur	8	8	Chandigarh	12	13

par, and six above their revised contracted hours, all within an 8 to 13 hour range. The three functional stations were operating for 12-13 hours a day as of March 2025.

The Ministry stated (August 2023) that eight hours of daily transmission was considered adequate, with constraints like lack of studio facilities for live transmissions and pre-recorded programmes and availability of Prasar Bharati facilities/studios affected operations. IGNOU later informed (April 2024) that sufficient content was available.

However, no supporting evidence was provided for the downward revision of broadcast hours or for the efforts claimed to enhance transmission. The Ministry also did not clarify why different stations were assigned varying targets, particularly when 16 hours was considered desirable in earlier MoU of 2001.

3.8.4 Delayed Payment Interest Liability

Clause 5.5(b) of the 2016 MoU required IGNOU to pay the annual license fee and O&M charges within 90 days of invoice, failing which interest at 10 *per cent per annum* would apply from the date of invoice.

Audit observed that IGNOU delayed payments, and Prasar Bharati raised demand notes amounting to ₹ 2.29 crore as delayed payment interest between April 2022 and April 2023. The Technical Purchase Committee (May 2023) recommended that IGNOU seek a waiver of this interest.

IGNOU confirmed in August 2025 that the amount remained unpaid. This reflects non-compliance with the MoU terms and exposes IGNOU to avoidable financial liability.

3.8.5 Delay in vacating Prasar Bharati premises after surrender of GV Stations

As per Clause 5.5 of the 2016 MoU, IGNOU was liable to pay license fees for infrastructure sharing to PB until the date of vacating PB premises. Invoices from PB were to be discontinued only upon actual handover.

IGNOU surrendered 34 Gyan Vani (GV) stations between October 2020 and February 2024 and had vacated 33 premises by August 2025. Audit noted delays ranging from 18 days to 19 months in vacating 29 of these stations, resulting in avoidable expenditure of ₹ 7.56 crore[39] on license fees. The dismantling and transporting of

[39] Actual amount paid by IGNOU to Prasar Bharti due to delay in vacating the premises of 33 GV stations was ₹ 9.90 crore for the period October 2020 to June 2025. However, considering the criteria laid down in MoU (2016) period of 90 days has been excluded from date of surrender of respective GV stations. Accordingly, audit has commented on ₹ 7.56 crore which pertained to 29 GV stations which were vacated by IGNOU by taking more than 90 days.

equipment of GV Station at Bengaluru was under process even two years after its surrendered in August 2023[40].

In its reply (August 2023), the Ministry/IGNOU stated that vacating the premises involved multiple procedural steps, including approvals from concerned Ministries, coordination with AIR and Wireless Monitoring Stations, and inspections and destruction certification of transmitters. IGNOU cited turnaround times of 4-6 months for inspection and 6-12 months for destruction certification.

However, the explanation is not tenable. First, the process of surrendering GV stations began in October 2020, and IGNOU had ample time to plan the timely vacation of premises to avoid continuing liabilities. Second, the MoU clearly required IGNOU to remove all equipment within 90 days of MoU termination. Third, IGNOU's own internal directive (October 2019) instructed immediate withdrawal of transmitters from non-functional GV stations within two months. Further, Audit also noted that in 25 cases, IGNOU obtained destruction certificates 3 to 49 months after vacating the premises, indicating significant delays even after the sites were freed.

3.8.6 Evaluation of Gyan Vani Broadcast

In response to audit observations in Chapter III of Report No. 3 of 2008, the Department of Higher Education had assured (September 2011) that a nationwide listenership survey would be conducted to assess the relevance and utility of Gyan Vani (GV) FM Stations. A Review and Restructuring Committee of EMPC later noted (July 2014) that IGNOU had failed to gather user feedback on GV content or its accessibility, and that curriculum-relevant content production was negligible.

Subsequently, a study on the utilization of Gyan Darshan TV and GV FM Stations was undertaken by IGNOU's National Centre of Distance Innovations in June 2022, with the survey report submitted in June 2023. The findings revealed that most students and academic counsellors were unaware of GV programming and did not tune in. The report recommended greater awareness and publicity, student-preferred telecast timings, improved content design and interactivity, and integration of GV broadcasts into academic requirements.

[40] IGNOU had paid license fee of ₹ 9.95 lakh for a period up to February 2024 after surrender of GV Station at Bengaluru in August 2023. The dues of license fee have not been claimed by Prasar Bharati after February 2024.

In response, the Ministry stated that IGNOU regularly monitors and reviews GV operations and disseminates educational content through four DTH channels, Gyan Darshan TV, and online platforms.

While IGNOU's broader dissemination efforts are acknowledged, the core concerns highlighted in the 2023 survey remain largely unaddressed. Moreover, the potential benefits of the survey recommendations are limited by the fact that, as of March 2025, 34 out of 37 GV stations have been surrendered, and the remaining three (Delhi, Chandigarh, Madurai) operate at reduced transmission capacities of 3KW, 5 KW, and 1.8 KW respectively, against the original 10 KW capacity. This calls into question the long-term strategic value of the delayed evaluation, conducted over a decade after the Ministry's original assurance.

Conclusion

IGNOU did not act upon the assurance provided by the Department of Higher Education in the ATN to enhance the efficiency and effectiveness of Gyan Vani (GV) stations. Prolonged indecision and delays in renewing the Memorandum of Understanding (MoU) led to infructuous expenditure of ₹ 23.57 crore for the period 2014–16, during which no broadcasting services were rendered. The absence of a defined policy for comprehensive maintenance or replacement of transmitters, along with delayed signing of the revised MoU in 2016, further led to breakdowns and non-operation of GV stations, resulting in additional payments of ₹ 34.35 crore as license and spectrum charges. By March 2025, IGNOU had surrendered 34 of its 37 GV stations, and delays in vacating premises at 29 locations after surrendering the stations caused avoidable expenditure of ₹ 7.56 crore.

NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL, BENGALURU

3.9 Audit of grant of accreditations by National Assessment and Accreditations Council and Information System Audit of National Assessment and Accreditations Management System

The demographic dividend of young population in India will fulfil its potential with adequate skills and knowledge provided by quality education. Accreditation in higher education is the quality assurance process in ensuring that all Higher Educational Institutions (HEIs) meet quality benchmarks. The National Assessment and Accreditation Council is an autonomous body established in September 1994 to assesses and accredit higher education institutions in India. As of March 2022, 31.92 *per cent* of Higher Educational Institutions were accredited, but 56.26 *per cent* and 76.22 *per cent* of Universities and Colleges respectively were not accredited though eligible for accreditation.

It was observed that the pace of accreditation of Institutions and target set for accreditation is low in comparison to the target set in National Policy on Education 2020 to accredit all HEIs within 15 years for improving governance in HEIs. Inefficiencies in operationalisation of the accreditation methodology in utilising services of the Data Validation and Verification partners were observed. The relevant stakeholders are unable to access accurate information about accreditation, as around 559 HEIs continued to exhibit the Accreditation status on their websites though their accreditation validity had expired/lapsed. In respect of Information and Communication Technology system, deficiencies in Information Security, Change Management/Version Control procedures, documentation of User acceptance testing etc. were observed. NAAC has initiated interventions to improve their processes; however, further fine tuning is required in their approach to achieve efficient and robust accreditation system.

3.9.1 Introduction

As an outcome of the ideas contained in the National Policy on Education (NPE), 1986 and Programme of Action, 1992, the National Assessment and Accreditation Council (NAAC) was established in September 1994 with its headquarters in Bengaluru in the direction of quality enhancement of the Indian Higher Educational Institutions (HEIs). It was set up to evaluate the performance of HEIs and give a certification based on assessment of areas such as (i) Curricular Aspects; (ii) Teaching-Learning and Evaluation; (iii) Research, Innovations and Extension; (iv) Infrastructure and Learning Resources; (v) Student Support and Progression; (vi) Governance, Leadership and Management and (vii) Institutional Values and Best Practices.

Assessment is a performance evaluation of an institution and/or its units and is carried out through a process based on self-study, student satisfaction survey and peer review using defined criteria. Accreditation refers to the certification given by NAAC with letter Grade (eg: A++, A+ etc.) which is valid for a period of five years. When an Institution undergoes the accreditation process for the first time it is referred to as cycle-one and the consecutive five-year periods as cycle two, three, and so on.

To meet the demands of Assessment and Accreditation (A&A) needs of geographically dispersed institutions of diverse variety, NAAC has started an end-to-end automation process. The Revised Accreditation Framework (RAF) was introduced along with introduction of NAAC Information and Communication Technology system (ICT)[41] system, *i.e.* National Assessment and Accreditation Management System (NAAMS)

[41] ICT covers all technical means used to handle information and aid communication. This includes computer, network hardware and software.

simultaneously in July 2017. The RAF consists of both Quantitative Assessment based on a set of quantitative metrics and Qualitative assessment based on a set of qualitative metrics and was devised for automating the A&A process.

The modules in this automation process comprises of Institutional Information for Quality Assessment (IIQA), Self-Study Report (SSR), Data Validation and Verification (DVV), Students' Satisfaction Survey (SSS), Assessor Management, Peer Team Selection Module, Onsite Peer Team Visit, Executive Committee and Governance (EC&G) Module, Appeal Module, Annual Quality Assurance Report (AQAR) Module, Finance Module, Logistics Module, Information and Library Network Centre (INFLIBNET) Module and Issue Management System (IMS) module.

HEIs seeking A&A are required to submit Institutional Information for Quality Assessment (IIQA) online. The duly filed IIQAs of HEIs will be accepted by NAAC for further processing. After the acceptance of the IIQA, the institution will be asked to fill the Self Study Report (SSR). SSR comprises Quantitative and Qualitative metrics. The data submitted on Quantitative Metrics is validated with the help of Data Validation and Verification (DVV) partners and Qualitative Metrics are validated by Peer team visits. Grades will be declared after the Peer Team submits the report. Several dashboards have been created for stakeholders for the purpose of online A&A process.

3.9.2 Organizational set up

NAAC functions through its General Council (GC) and Executive Committee (EC) with representation from educational administrators, policy makers and senior academicians of a cross section of the system of higher education. The Chairperson of the University Grants Commission (UGC) is the President of the GC of NAAC while the Chairperson of the EC is an eminent academician, nominated by the President of GC. The Director is the academic and executive head of NAAC and is also the member-secretary of both, the GC and the EC. NAAC has core staff, supplemented by consultants, to undertake its accreditation functions.

3.9.3 Audit Objectives, Scope and Methodology

The objectives of the Audit were to assess whether:

(i) planning has been carried out to ensure there is an increase in the coverage of accreditation of eligible HEIs in a phased manner;

(ii) the Revised Assessment Framework through Information, Communication & Technology (ICT) was efficient including the Data Validation & Verification process;

(iii) the Peer Team Management and Grade Declaration Process was as envisaged in the Manuals. Whether periodic monitoring is done by NAAC to ensure compliance to guidelines/instructions issued from time to time;

(iv) the ICT module was designed and implemented as envisaged; and

(v) the technological solution was robust in terms of infrastructure, documentation and security.

Audit was conducted covering the activities relating to Accreditations of HEIs and Data Validation process from 2019-20 to 2021-22. The IT audit of National Assessment & Accreditation Management System (NAAMS) covered assessment of design, functionalities of the system, technological architecture and analysis of transactions since the inception of the system in July 2017 till March 2022. The design of the system and analysis of the transactions and validations were checked with respect to database of the ICT system and third-party security audit reports were relied upon for the study of technological architecture. Audit analysed the records/information furnished to audit, in relation to the audit objectives.

The entry conference was conducted on 29 August 2022 with the Director, NAAC where the audit objectives and focus areas were briefed. The exit conference was conducted on 08 May 2023. The Audit findings and recommendations of the draft Audit report was discussed with NAAC during exit conference.

3.9.4 Audit Sample

During the Audit, 133 HEIs were selected for detailed examination out of 1,783 accredited HEIs using stratified sampling for the years 2019-20 to 2021-22 as detailed in **Table 3.2**.

Table 3.2: Selection of sample

Year	No. of accreditations granted	Sample for Audit (seven *per cent*)
2019-20	734	45
2020-21	319	26
2021-22	701	56
Grade 'D' HEIs (not accredited)	29	06
Total	**1783**	**133**

The audit findings relating to compliance to extant rules and procedures, and the ICT systems employed by NAAC (NAAMS) have been discussed in the subsequent paragraphs. The audit findings have been grouped into planning, Accreditation framework and methodology, operational efficiency, reliability of information about accreditation for stakeholders and ICT system.

3.9.5 Planning

As per Clause 4.1 of UGC (Mandatory Assessment and Accreditation of Higher Educational Institutions), Regulations 2012, it shall be mandatory for all HEIs to get accredited by the Accreditation Agency after passing out of two batches or six years, whichever is earlier in accordance with the norms and methodology prescribed by such agency or the Commission, as the case may be. Further, Clause 7.1 of the Regulations states that no HEIs shall be eligible for applying or receiving financial assistance from Commission under any of its scheme without having undergone assessment and accreditation within stipulated period as defined in Clause 4.1 above.

The UGC (2012) had made it mandatory for all eligible HEIs to get accredited. Subsequently, the UGC in its Public Notice dated 29 January 2015 decided to give relaxation to all Universities/Colleges/Institutions to apply for NAAC accreditation up to 31 December 2015 for those who had not applied. It was also stated that failure to do so may lead to discontinuation of financial assistance by the UGC to such Universities/Colleges/Institutions from 01 April 2016 onwards. As per the UGC's decision in its 532nd meeting (May 2018), one of the objectives for achieving the mandate for improving quality of education in HEIs was that every institution shall get NAAC accreditation with a minimum score of 2.5 out of 4 by 2022.

3.9.5.1 Setting of targets and preparation of plan of action

NAAC General Council (GC) in its meeting dated 29 March 2019 set a yearly target of 2,500 accreditations. This appears not in tune with the stated goal of UGC of its meeting in May 2018, as this target was not sufficient to ensure universal accreditation of the HEIs by 2022. Further, the percentage of achievement of target ranged from 12.76 to 79.24 *per cent*, for the period between 2019-20 and 2023-24 as shown in **Table 3.3**.

Table 3.3: Target and achievement of accreditations[42]

Year	Target	Achievement	Achievement in Percentage
2019-20	2,500	734	29.36
2020-21	2,500	319	12.76
2021-22	2,500	701	28.04
2022-23*	2,500	1808	72.32
2023-24*	2,500	1981	79.24

*Progress made my NAAC after completion of audit

Though the GC in its meetings set a target of 2,500 accreditations, it did not deliberate in detail on the non-achievement of the target. It also directed NAAC to prepare a comprehensive plan of action for achieving universal accreditation by 2022. However, no such plan of action was provided to Audit.

The required coverage of accreditation can be understood based on the accreditation status of eligible HEIs in respect of Universities and Colleges as on 31 March 2022 as detailed in **Table 3.4**.

Table 3.4: Status of accreditation of HEIs

	Number	Number eligible to apply for accreditation	Number accredited by NAAC	Number eligible to apply for accreditation but not applied	Percentage not applied and not accredited
	(a)	**(b)**	**(c)**	**(d=b-c)**	**(e = ((d/b) *100))**
Universities	1235	910	398	512	56.26
Colleges	43796	35947	8547	27400	76.22

As seen from the above, 56.26 *per cent* and 76.22 *per cent* of Universities and Colleges respectively have not been accredited even though they were eligible for accreditation. As on 31 March 2022, overall, 14,373 HEIs[43] out of 45,031 HEIs[44] being just 31.92 *per cent* have been accredited. Thus, the objective of accreditation of every institution is yet to be achieved as the application for accreditation continues to remain voluntary. There are no incentives or mandatory provisions on the penal clauses[45] to either discontinue the financial assistance to such non-accredited HEIs funded by them or to penalise HEIs who were not funded by UGC.

42 The achievements are as per the records furnished by NAAC and information available on its website.

43 A & A Process- *i.e.*, Including all cycles

44 1235+43796-of above table.

45 In Public Notice dated 29 January 2015 of UGC and subsequent directions

Audit also conducted a break down analysis of the universities on the categories of universities *vis-à-vis* the accreditation status as on 31 March 2022 is as given in **Table 3.5**.

Table 3.5: Universities accreditation status as of 31 March 2022

Category of Universities	Total Number of Universities (a)	NAAC accredited (b)	To be accredited (c)	Eligible to apply for accreditation but not applied (d)	Shortfall in percentage [(dx100)/ (b+d)]
(1)	(2)	(3)	(4)	(5)	(6)
Institute of National Importance	161	7	154	125	94.70
State Universities	460	173	287	173	50.00
Private Universities	430	69	361	195	73.86
Central Universities	56	43	13	7	14.00
Deemed to be Universities	128	106	22	12	10.17

It was observed that only seven Institutes out of 161 Institutes of National Importance were accredited by NAAC as of March 2022. Amongst the categories listed above, the segment of "Private Universities" (with a shortfall of 73.86 *per cent*) poses a higher risk as apart from an accreditation rating there is minimal control of the Government over these institutions with respect to areas like curriculum, teaching, learning, evaluation, infrastructure and learning resources, student support etc.

When this was pointed out by audit, NAAC stated (February/July 2024 / March 2025) the following.

- *It is only a quality assurance agency and NAAC accredits the institutions which volunteer for its Assessment and Accreditation (A&A) process. Further, it stated that salient features of the recommendations of the Overarching Committee constituted by Ministry of Education for strengthening A&A process of HEIs include introduction of Binary Accreditation besides special focus for accreditation on rural and remote location institutions through mentoring and handholding. The entire A&A process has been revisited and redesigned as per recommendations of NEP and the Overarching Committee. NAAC inter alia stated that it has progressively increased the number of accreditations of HEIs in* *the year 2022-23 (1808) and 2023-24 (1981) and has already accredited 2,471 HEIs (up to 06 March 2025) which is close to the target of 2,500 accreditations.*

- *At national level, UGC had made NAAC grading a must for educational institutions to be eligible for recognition under Section 12B[46] of the UGC Act, 1956.*
- *Further, UGC's Paramarsh Scheme is an initiative taken to mentor NAAC accreditation aspirant institutions and promote quality education in HEIs. Under this scheme UGC has selected some universities and colleges that had met NAAC standards. The selected universities and colleges (known as 'Mentor' institutions) will provide mentorship to such colleges and universities that do not fulfil NAAC standards.*
- *Onus lies with the Institution to come forward and get accredited by NAAC. However, NAAC has been regularly conducting series of awareness programmes, sponsored seminars (financially and academically) to encourage the HEIs to come forward for NAAC accreditation. Outcome of these initiatives taken by NAAC is observed in the 2022-23 and 2023-2024.*

UGC informed (March 2025) that 36,926 eligible HEIs (as on 31 March 2022) have not applied for NAAC accreditation and UGC had decided in its 562nd Commission meeting (28 October 2022) that NAAC accreditation is mandatory for HEIs to become eligible for recognition under section 12B of UGC Act, 1956. The HEIs which have already been given 12B status, are given maximum of five years to obtain NAAC accreditation to retain their recognition under 12B of UGC Act, 1956.

It was observed that there is a significant improvement in achievement of target in the subsequent years (2022-23, 2023-24 and 2024-25). However, it is important to consider the following to improve the planning process.

- The target set is still low in comparison with the target set in NEP 2020 to accredit all HEIs within 15 years for improving governance in HEIs. The target of 2500 accreditations per year, is not sufficient with the number (46,641[47]) of HEIs to be accredited with target set for the year 2035. This number is excluding accredited HEIs which will become eligible for accreditation in next 15 years.

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[46] Listing under section 12B makes HEIs eligible for assistance from the Union Government or any organisation receiving funds from the Centre.

[47] As per the latest All India Survey on Higher Education Report (2021-22) 46,641 HEIs are registered with UGC.

- Further, NAAC has still not come with a plan of action to achieve universal accreditation.
- No regulations have been framed for non 12B institutions of UGC Act.
- The UGC's Paramarsh Scheme was also not successful as only 61 HEIs out of 1,011 HEIs targeted were accredited in spite of incurring an expenditure of ₹ 20.46 crore on the Mentor institutions during the years 2019-20 to 2021-22.
- Further, only 11,581 HEIs are accredited as per NAAC's reply (March 2025) being just 25.71 *per cent*[48] of HEIs.

Recommendation: The Ministry may issue instructions to UGC to prepare plan of action and set realistic, time bound targets for NAAC for universal accreditations keeping in view the Basic (Binary) Accreditation Framework and national goal of accreditation of all HEIs by 2035 as per NEP 2020. The Ministry may also consider an incentive scheme for HEIs to encourage them to get accredited. For non-compliers a penalty process may be considered after a lapse of reasonable time. The coordinated efforts of UGC, NAAC, HEIs and State Governments are required to achieve universal accreditation of HEIs.

3.9.6 Accreditation framework and methodology

The Revised Accreditation Framework (RAF) was introduced along with introduction of NAAC ICT system, *i.e.* National Assessment & Accreditation Management System (NAAMS) simultaneously in July 2017. The following outcomes among others were envisaged upon implementation of ICT solution:

(i) Capacity to support faster accreditations for all HEIs and subsequent cycles of accreditation,
(ii) Reduce the transaction time,
(iii) Improved operational efficiency,
(iv) Increased productivity,
(v) Reduced waiting time and uncertainty and
(vi) Reduced operational costs.

3.9.6.1 Impact on coverage

The number of accreditations of HEIs done before and after introduction of Revised Accreditation Framework is given in the **Table 3.6** and **Table 3.7**.

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[48] 11581 (as on March 2025 in first cycle)/45031(as on 31/3/2022)*100

Table 3.6: Accreditations granted prior to introduction of RAF

Year	Total number of accreditations of HEIs
2014-15	854
2015-16	1,285
2016-17	1,641
Total	**3,780**

Table 3.7: Accreditations granted after introduction of RAF

Financial Year	Total number of accreditations of HEIs
2017-18	999
2018-19	824
2019-20	734
2020-21	319
2021-22	701
2022-23	1808
2023-24	1981
Total	**7366**

It was observed that the number of accreditations of HEIs has not improved but has reduced by 16.51 *per cent* (average)[49] despite the introduction of RAF and implementation of online ICT at a total cost of ₹ 3.52 crore as on 31 March 2022 (includes cost of implementation phase and AMC).

In reply (February 2023 / March 2025), NAAC inter alia stated that due to Covid-19 pandemic, in 2020-21 and 2021-22, fewer institutions came forward for Assessment and Accreditation. NAAC has therefore given extension during this period for those HEIs which submitted the SSR for subsequent cycles.

Even if impact of Covid years (2020-21 and 2021-22) is not considered, the number of accreditations in 2017-18 and 2018-19 were 999 and 824 respectively which were 20.71 and 34.60 *per cent* lower than the average accreditations done in pre-RAF period.

3.9.6.2 Impact on turnaround time of accreditation

One of the objectives of the ICT envisaged "shortening the turnaround time for Assessment and Accreditation". The Manual regarding the Assessment and

[49] Average of accreditations for the years 2014-15 to 2016-17 is 1260, Average of accreditations for the years 2017-18 to 2023-24 is 1052 hence reduction is 16.51 *per cent*.

Accreditation process, specifies the following timelines after the submission of Self Study Report (SSR)[50]:

- The Data Validation and Verification (DVV)[51] process will be done generally within 30 days.
- HEIs that clear DVV process will be visited by Peer Team with a pre-qualification that the HEIs should score at least 25 *per cent* in Quantitative Metrics as per the final score of DVV process. Peer Team Visit of the HEIs should not exceed three months after clearance of the Pre-qualification stage.

NAAC has not fixed the overall timeline for accreditation process in the guidelines. The data for a period from July 2018 to September 2022, where accreditations were completed and grades were declared, revealed that average time period between Self-Study Report (SSR) submission to grade declaration were 242 days in 2,485 cases. Further, in 1,868 cases (75 *per cent* of 2,485 cases), the time taken for grade declaration from the date of SSR submission was more than 150 days[52].

Thus, it is seen that NAAC has not been able to achieve the objective of shortening the turnaround time for A&A process even after four years of introduction of ICT system.

NAAC in its reply (February 2023 / February 2024 / March 2025) stated that, the system was in stabilization stage in the year 2018 and 2019 where various modules were developed, piloted and launched. During the year 2020 when the system started functioning fully, Covid-19 impacted the assessment and accreditation process which affected the timelines of the process. The project was envisaged with waterfall model as per the agreement. But due to the instructions from the Ministry, the approach for development was changed and IIQA (Institutional Information for Quality Assessment) module was launched from July 2017. SRS has undergone a number of changes by the time the implementation was completed. Further, it has taken necessary initiatives to reduce the number of days taken to complete A&A process and from 01 July 2024, NAAC has stopped accepting new applications for A&A processes and is in the process of completing the existing applications at various stages of the A & A process within the timelines.

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[50] HEIs seeking A&A are required to submit Institutional Information for Quality Assessment (IIQA) online. The duly filed IIQAs of HEIs will be accepted by NAAC for further processing. After the acceptance of the IIQA, the institution will be asked to fill the Self Study Report (SSR). SSR comprises Quantitative and Qualitative metrics. The data submitted on Quantitative Metrics is validated with the help of Data Validation and Verification (DVV) partners and Qualitative Metrics are validated by Peer team visits.

[51] The DVV process is a third party verification and validation exercise of the data submitted by the Institutions on quantitative metrics included in Self Study Report (SSR).

[52] Considering the timeline of 30 days for DVV process, a maximum of 90 days for Peer Team Visit process and giving a buffer of 30 days for grade declaration, delay in grade declaration has been assessed after 150 days.

The reply requires reconsideration as accreditation process took more than 150 days in 226 and 522 cases in which SSR was submitted in the year 2018-19 and 2019-20 respectively. Even in 2021-22 the accreditation process of 752 cases took more than 150 days, the range of delay being 151 to 485 days. Further, the delay in implementation of ICT system was primarily because NAAC had not firmed up its business requirements in its entirety but went ahead with implementation of ICT system simultaneously with RAF.

Recommendation: NAAC may fix overall timeline for completion of accreditation process in its guidelines and streamline the business processes for implementation of Binary Accreditation based on the lessons learnt and shortcomings noticed in implementation of NAAMS.

3.9.7 Operational efficiency

The assessment process includes validation of HEI's submitted data and peer team visit. The data submitted by HEIs is based on seven criteria and each criteria has Key indicators and are further delineated as Metrics. The Key indicators are distributed among Quantitative Metrics and Qualitative metrics. The data submitted on Quantitative Metrics is validated with the help of Data Validation and Verification (DVV) partners and Qualitative Metrics are validated by Peer team visits.

A Co-ordination Committee (DVV Cell) was formed by the NAAC with justifications that (i) the DVV partners work needed improvement in certain areas *viz*., understanding of certain metrics by the DVV partners (ii) to avoid repetitive errors committed by the DVV partners (iii) to train the personnel of the DVV partners and (iv) to reduce the time taken for completion of work assigned to the DVV partners.

Initially NAAC's proposal for forming the DVV cell comprising of a consultant and three project staff for a period of six months was approved by the EC (Aug 2018). The NAAC's proposal to strengthen the DVV cell with three Consultants and 10 project staff was sent to UGC (April 2019), decision is awaited.

The DVV cell reviews the work carried out by the DVV partner and submits its recommendations to the DVV partner on the values assigned to various metrics by the DVV partner. The DVV partner in turn intimates the action taken by it on the recommendations of the DVV cell. Based on the final input assigned by the DVV partner and the key metrics and weightages already assigned by the ICT to various criteria, the system generates the overall scores on each criterion.

3.9.7.1 Data Validation and Verification

The role of DVV cell was to conduct a review of Standard Operating Procedure (SOP) of SSRs as conducted by the DVV partners wherever there were significant deviations between internal unit and DVV partners or when the variations exceeded a stipulated percentage.

However, it was observed that the data validation of the Quantitative Metrics submitted by HEIs, carried out by the DVV partner was further subject to a 100 *per cent* scrutiny *i.e.*, being re-checked in entirety by the DVV cell in all cases. The details of assessments by the DVV partners and expenditure incurred is detailed in **Table 3.8**.

Table 3.8: Assessments by DVV partners

Sl. No.	Year	No. of Assessments checked conducted by DVV partners	Amount paid to DVV partners (Amount in ₹)	No. of cases where DVV Coordination Committee re-checked the Assessments
1.	2019-20	693	78,80,040	693
2.	2020-21	334	34,03,260	334
3.	2021-22	907	76,89,900	907
	Total	**1,934**	**1,89,73,200**	**1,934**

Thus, due to 100 *per cent* review of all cases by DVV cell during the years 2019-20 to 2021-22 and large deviations between the two, the work of DVV partners was rendered infructuous and an expenditure of ₹ 1.90 crore incurred towards payment to the DVV partners was avoidable. It was further observed that

- There was no trail of the values awarded initially by the DVV partner (*i.e.* values awarded before "oversee mechanism" by the DVV cell) as only the revised values allotted by DVV partners based on the recommendation of the DVV cell are captured in the ICT system.

- Even though DVV partner were selected after technical evaluation and were being trained for the process, the variations in allotment of values to the metrics between the DVV partners and the DVV cell persisted. This implies that the DVV partners did not perform as envisaged. This was validated by a check of 108 cases produced to audit, as it was seen that the assessment done by DVV partners and DVV cell were not in agreement in more than 80 *per cent* of the HEIs. Deviations ranging from one metric to 74 metrics, with an average of deviations in about 20 metrics were noticed in respect of 96 HEIs.

- During the year 2020, an appraisal report was prepared by NAAC to assess the DVV partner's performance by a committee headed by an Advisor on 10 parameters and the conclusion was that out of five DVV partners assessed, only one partner scored a CGPA of 2.63 on a 5-point scale and all other partners scored below 50 *per cent* of the CGPA, which indicates that DVV partners were not able to deliver the expected outcome of the NAAC.

- NAAC has fixed the timeline of 30 days for DVV process. It was observed that there were delays in completion of the DVV process in 125 out of 127 test checked cases, the period of delay for the top three DVV partners, who were assigned and completed highest number of DVV verifications during the audit period, is shown in **Table 3.9** below.

Table 3.9: Delay in completion of work by DVV partners (125 out of 127 test checked cases)

Delay in completion of DVV process	No of HEIs	CRISIL	NITCON LTD	ICRA	Others
<30 days	34	18	2	8	06
30 days to 60 days	25	8	5	1	11
60 days to 90 days	14	3	0	1	10
90 days to 120 days	17	5	3	1	8
120 days and above	35	4	10	5	16

(A) Impact on declaration of grade

NAAC has not fixed the overall timeline for accreditation process from self-study report to grade declaration in the guidelines. However, considering the timeline of 30 days for DVV process, a maximum of 90 days for Peer Team Visit process and giving a buffer of 30 days for grade declaration, delay in grade declaration has been assessed after 150 days as shown in **Table 3.10**.

Table 3.10: Delay in grade declaration (98 out of 127 test checked cases)

Delay in grade declaration (cases exceeding 150 days)	No. of HEIs				
	CRISIL	NITCON LTD	ICRA	Others	Total
151 to 180 days	3	4	2	8	17
181 days to 360 days	10	11	3	19	43
361 days and above	10	3	7	18	38
Total	**23**	**18**	**12**	**45**	**98**

It was further observed that, in respect of all these 98 HEIs (out of 127 test checked cases), where there was delay in grade declaration process in excess of 151 days, delay existed in DVV process also. Thus, delay in completion of DVV process, is one of the primary reasons that adversely impacted completion of A&A process and declaration of grades of HEIs.

(B) Assignment of HEIs to DVV partners

As per Software Requirement Specification, the assignment of Self Study Report to DVV partners is on a round-robin basis. As per the ICT system, the details of DVV partner and assignment of HEIs to the DVV partners for the period 2019-20 to 2021-22 are as indicated in **Table 3.11**.

Table 3.11: Assignment of HEIs to DVV partners

DVV partner[53]	Agreement Period		Total HEIs assigned		
	From	To	2019-20	2020-21	2021-22
CRISIL	23.01.2019	21.02.2023	240 (1)	212 (52)	504 (158)
ICRA Management and Consulting Services Ltd	23.01.2019	22.02.2021	227 (22)	85 (13)	NA
NITCON Ltd	23.01.2019	21.02.2023	177 (7)	202 (83)	196 (67)
Athena Infonomics India Pvt Ltd	23.01.2019	02.02.2021	213 (56)	71 (60)	NA
Virtual Galaxy Infotech Pvt Ltd	16.08.2018	02.02.2021	136 (1)	70 (19)	NA
Promarc Software Pvt Ltd	18.02.2021	17.03.2023	Nil	Nil	408 (8)
Eduvantage Private Ltd	22.02.2021	21.02.2023	Nil	2 (0)	314 (246)
Kolath and Co	22.02.2021	21.02.2023	Nil	Nil	164 (6)
Total			**993 (87)**	**642 (227)**	**1586 (485)**

****Figures in the bracket refer to the number of cases rejected by the firm.***

The data highlights an uneven distribution of HEIs among DVV partners, particularly CRISIL and Promarc Software Pvt. Ltd., despite a round-robin assignment system. The examples of breakdown of the disparity in case of one DVV (CRISIL) is as follows:

- During 2019-20, the expected HEIs per partner should have been 181 [(993-87)/5], however, CRISIL's allotment of HEIs was 239 (32 *per cent* more than the average).

53 DVV partners having agreement period of almost full year have been taken.

- During 2020-21, the expected HEIs per partner should have been 83 [(642-227)/5]. However, CRISIL's allotment of HEIs was 160 (92 *per cent* more than the average).
- Similarly, during 2021-22, the expected HEIs per partner should have been 220 [(1586-485)/5], however CRISIL's allotment of HEIs was 364 (65 *per cent* more than the average) and Promarc Software Pvt's allotment of HEIs was 400 (82 *per cent* more than the average).

Thus, it is evident that there is no uniformity in assignment of HEIs to DVV partners and assignment is not as per prescribed round robin procedure.

When this was pointed out by audit, NAAC stated (February 2024 / March 2025), the following:

- *The DVV process was introduced newly in the NAAC A&A process. NAAC had introduced coordination committee for addressing the various errors in the evaluation by the DVV partners as it was new to them also. Over the years DVV partners are trained by NAAC officers continually and had understood the validation and verification process this has minimised the errors from their end. NAAC has stopped the role of DVV cell henceforth and reduced the participation of private firms as DVV partners.*
- *After DVV partner's enrolment, they are trained with some (one or two) HEIs and later on regular assignment of SSRs takes place by "Round-Robin method" only. There is uniformity and no arbitrary assignment of HEIs to DVV partners. SSRs have been allotted to DVV Partners on the institution type as per the DVV partner's expertise.*
- *Performance and different HEIs type are another reason contributing the assignments of SSRs to the DVV partners.*
- *DVV partners have option to reject assigned SSRs to them. Once rejection is done by one partner it will be assigned to the next DVV partner in round-robin method only. Due to Covid-19, a number of SSRs were rejected at different periods in a year and this had led to imbalance among the DVV partners SSRs assignments during the years 2019-20, 2020-21 and 2021-22.*

The reply requires reconsideration because of the following reasons.

- CRISIL, NITCON, ICRA, Eduvantage and Promarc Software Pvt have received more HEIs than the others. As per Clause 2.2 of Professional Services Agreement between NAAC and DVV partners, the allotment of number of HEIs were to be equal across all DVV partners. Further NAAC itself has stated that DVV partner training are conducted to increase the portfolio of institutions types based on the performance of DVV partner and their capability.

- Even after considering the rejection cases as shown in **Table 3.11** above, it is clear that during the years 2019-20 and 2020-21, they were assigned more cases than others.
- The reasons regarding Covid cannot be acceptable since all the DVV partners validated the HEIs data through the portal in NAAC ICT system online. ICT of NAAC were designed to assign SSRs to DVV partners on round-robin basis irrespective of number of HEIs.
- It is also pertinent to note that even though delay in submission of reports was prominent with CRISIL, NITCON and ICRA as can be seen from **Table 3.9** above, they continued to receive more assignments than the average as pointed out in the above para which showed monitoring lapses on the part of NAAC. Uniform distribution of assignments to DVV partners could have ensured timely completion of accreditation.

Recommendation: NAAC may adhere to the round-robin method for allotment and also add a specific penalty clause in work orders and invoke the penalty clause when there is failure or delay on the part of DVV partners in execution of the work assigned.

3.9.7.2 Rationalisation of parameters

As per the Minutes of the Data Validation and Verification meeting held at UGC, New Delhi on 18 May 2017, chaired by the Chairman, UGC, it was opined that the NAAC must reduce the overall key indicators and metrics since seeking huge volumes of information will either deter institutions from applying for A&A process or they would resort ways to beat the system.

Further a report titled "report of the committee for binary accreditation of NAAC" was prepared to study the existing system of NAAC. As per the report, about 16 *per cent* of the HEIs felt that the current system of accreditation is complex and 40 *per cent* of the HEIs felt that the system needs revision/improvement. Hence, in order to increase the accreditation of HEIs, NAAC should have acted upon the UGC's suggestion and reduced the overall Key indicators and Metrics from 2017 itself.

NAAC stated (February 2024 / March 2025) that in 2020, the manuals for SSR have been revised for universities, autonomous colleges and affiliated colleges. Further, the manuals for universities and autonomous colleges have been simplified and are *applicable to the HEIs submitting the online Institutional Information for Quality Assessment (IIQA) on or after 01 April 2023. NAAC further stated that metrics were further reduced from 137 to 87 and 136 to 85 for Universities and Autonomous colleges respectively and from 121 metrics to 56 metrics for colleges.*

3.9.7.3 Peer Team Management Process

A Peer Team (assessors) is deputed to HEIs to verify, validate, assess and score the Qualitative metrics submitted by the HEIs in their SSR for calculating grades. As per para 3.1 of the assessors' Handbook, assessors may be professionals, specially trained for the purpose of undertaking the assignment.

The audit of NAAC's peer team selection process revealed following several issues:

- Lack of audit trail for selection or deselection of peer team member that were system generated.
- Evidence of approval of guidelines on preparing peer team panels by competent authority not provided to Audit.
- Minutes were not recorded by Peer Team Approval Committee with reasons for selection or de-selection of Peer Team members.
- Even though there is a cap on number of visits (six times), in a calendar year, 2019, assessors[54] were sent for peer team visits for more than stipulated six visits.
- 47,194 (37.71 *per cent*) out of 1,25,135 assessor (July 2017 to March 2022) were selected without applying any rules (required for selection) specified, in violation of the provisions of SRS (System Requirements Specification).

NAAC, in reply, stated (February 2023 / February 2024 / March 2025) that it has taken cognizance of one-time error and has since ensured that no assessor is assigned more than six visits in a calendar year. Selections of peer team members are transparent and also stated it can't record the minutes of the selection process as it is a continuous process. In a day, 10-15 approvals are to be given, i.e. for 180 people and hence the reasons of selection and de-selection to be on record is not possible. NAAC also replied that, the result of peer team members suggested by the system based on the predefined conditions and dynamic rules is stored[55] in the system. The coordinator has the option to select any dynamic rule if required, and it is not mandatory. Static rules are applied by default for the selection, so it is not stored.

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[54] Four assessors on seven occasions and one assessor on eight occasions.

[55] assessor_peerteam_list

The reply requires reconsideration as utilisation of the inbuilt functionality of rule engine of ICT platform will help to enhance efficiency, reduce errors, and improve consistency of selection. NAAC may consider management of the rules stored[56] in the system to add or enhance existing rules and minimise human intervention. Further, in the case where NAAC may need to use dynamic rules, then it is important for the system to store the audit trail. Also, in the case where discretion is used for or discretion for selection of assessors, the Peer Team Approval Committee meeting and minutes may be documented to ensure transparency of selection.

3.9.8 Reliability of information about accreditation for stakeholders

One of the prime benefits of accreditation is to provide reliable information about quality of education to the students/society. The status of accreditation by HEIs is exhibited by the HEIs in their website and this access to accurate information plays a crucial role in choosing HEIs especially the private universities by the students and their families. The grade of the university also helps them in understanding "value for money" for the investment to be made in higher education. As per the Cautionary Note to the HEIs, the institutions are advised not to use the status of accreditations after the lapse of validity period and stated that such Institutions were liable to face stringent action by NAAC.

3.9.8.1 Exhibition of incorrect status of accreditation after expiry

A cross verification of available data (December 2020) of HEIs wherein the validity period had expired/lapsed *vis-a-vis* the respective data in HEI's website revealed that for 559 HEIs out of 3,093 HEIs the accreditation status had expired/lapsed during the period from 2019-20 to 2021-22, these institutions, however continued to exhibit the status on their websites as "Accredited" as detailed in **Table 3.12**.

Table 3.12: Irregular exhibition of status of accreditation after expiry

Year	HEIs test checked	HEIs whose validity expired but claiming accredited in their web site
2019-20	264	50
2020-21	1,231	145
2021-22	1,598	364
Total	**3,093**	**559**

It was evident that the HEIs are not following the cautionary notice, even though the institutions were liable to face stringent action by NAAC. This shows monitoring lapse on the part of NAAC. Moreover, the stringent action was neither defined by the NAAC

56 assessor rules table.

in any of its Manuals nor in any conditions attached to the grant of accreditation of HEIs. GC of NAAC vide its 33rd meeting dated 29 March 2019 had suggested NAAC to display list of institutions yet to apply for accreditation, however, NAAC had not complied with the direction of GC.

When this was pointed out by audit, UGC stated (March 2025) the following.

- NAAC has taken proactive initiatives for HEIs whose accreditation already expired or is about to expire, requesting them to volunteer for Assessment and Accreditation for subsequent cycles. Further, the Centralised complaints Management Committee of NAAC acts on cases brought to notice of NAAC. UGC informed (March 2025) that the accreditation validity of the following number of HEIs lapsed in the respective years:

Table 3.13: Expiry of validity of accreditation

Sl. No.	Financial Year	HEIs whose Accreditation validity lapsed
1.	2019-20	3,130
2.	2020-21	2,746
3.	2021-22	2,335
4.	2022-23	4,390
5.	2023-24	4,081

- HEIs whose accreditation validity lapsed would have volunteered for subsequent cycles even before the expiry of the accreditation period as well as after the expiry of the accreditation period and they may be in the process of Assessment & Accreditation in the immediate following years.

NAAC stated (March 2025) that it does not have any monitoring powers and can humbly tell such HEIs to remove accredited status from their websites. Further, NAAC does not have power to take legal action against them and NAAC can only caution them by reporting to Universities, State level committees etc. Letters are being sent to HEIs whose accreditation validity period is expired or is about to expire within six months to volunteer for subsequent cycles of accreditation. NAAC did not reply regarding non-implementing the directions of GC.

It was observed that efforts have been taken by UGC and NAAC to reach out to the HEIs whose accreditation status has expired. However, this effort alone is not sufficient, and it is important to consider the following to improve the citizen service delivery process.

- If NAAC does not have monitoring powers to take action against defaulting HEIs, then the risk that HEIs can continue to ignore the warning remains unmitigated and the stakeholders will continue to get incorrect information on accreditation status.

- NAAC needs to take steps to ensure that accurate and complete information about accreditation is always available for the stakeholders in its own website, with special focus on the HEIs whose status has already expired.

Recommendation: NAAC may display on its website, the list of HEIs for whom the accreditation status has expired and may periodically send list of HEIs with lapsed accreditation to the UGC for action in its role as regulator.

3.9.8.2 Incomplete disclosure of mandatory information on HEI's website

As per Para XIII of Manual for Self-study Report of NAAC, it is mandatory to upload the following information/documents on HEI's website to ensure transparency (a) SSR after completion of DVV process, (b) Data templates along with SSR, (c) Annual Quality Assurance Report (AQAR – Yearwise), (d) Accreditation outcome document *viz.*, Certificate, Grade sheet, etc.

However, during scrutiny of selected sample, Audit noticed that in respect of 15 HEIs, the web-site address provided by them in their SSR was not working besides certificate/grade sheet of accreditation in respect of 34 HEIs were not uploaded in their website.

Hence, the assessment and accreditation with grades to these HEIs did not serve the purpose as the stake holders were deprived of the information for making better choices. Further, it is also observed that no monitoring was carried out by NAAC, or any action taken since it has not envisaged penal provisions in its Manual.

NAAC stated (March 2025) that the HEIs websites where the information is uploaded are dynamically managed by the HEIs. To overcome this issue, NAAC has mandatorily disclosed all the accreditation details in the NAAC website for all the stakeholders. However, there are possibilities that some of the web links are not operational or under maintenance from institution side which were functional during A&A process. Efforts are made to inform HEIs about this specific requirement as accreditation certificates are being issued.

The effort taken by NAAC to display all the accreditation details on its own website is appreciable. However, the reply that the mandatory information was available on NAACs website is not acceptable, since as per NAAC Manual, to ensure transparency in the process of A&A, it is necessary for HEIs to upload the SSR on their website along with other relevant documents till the validity period of Accreditation is over.

Recommendation: Ministry / UGC may issue necessary instructions to NAAC and HEIs to mandatorily upload and maintain the required information/documents on websites of HEIs to ensure transparency.

3.9.9 Information and Communication Technology system (ICT system)

The Information and Communication Technology system (ICT system) was conceptualized (May 2016) and tender was called in August 2016. Contract was awarded on 23 January 2017. The ICT system was to be functional in December 2017. However, it became functional only by July 2018. The delivery of the final milestone (post stabilisation) was also extended to October 2021, involving a delay of three years and nine months. As against the contract value of ₹ 5.29 crore, an amount of ₹ 3.34 crore has been paid as on date and the balance is yet to be released to the Solution Provider.

It was observed that implementation delays were caused due to revision in requirements of A&A process and project development model from the originally envisaged waterfall model to an iterative model to incrementally develop and release modules and changes in system design like inclusion of DVV process for verification of quantitative metrics.

The impact of the delay in implementation of the A&A Processes through ICT system also reflected on the turnaround time for declaration of grades. For 85 HEIs who had submitted Self Study Reports from September 2017 to November 2017, were declared using the ICT system only on 3 July 2018, after a lag of eight months.

NAAC in its reply (March 2025) stated that the system has been operational from 2018. The system was in stabilization stage in the year 2018 and 2019 and during the year 2020 when the system started functioning fully, there was a severe impact in the routine process of A&A due to Covid-19 pandemic. NAAC has taken the necessary initiatives to reduce the number of days taken to complete Assessment and Accreditation process and in the year 2022, the average time at each stage and the overall process time have considerably reduced due to closure of extensions.

The fact remained that NAAC could not fully comprehend the functional requirements, which led to adoption of contrasting development models. Though it did not involve additional financial implications, the frequent changes reflected the deficiencies in requirement specifications and contributed to the delay in implementation of the ICT solution, which consequently delayed the grading of HEIs, which could have been avoided with prior planning and design.

3.9.9.1 Deficiencies in digitisation of Assessment Process

Assessment and Accreditation Process as implemented by NAAC, was designed to reduce the turnaround time and improve the efficiency of the process. However, the analysis of IT data on submission of IIQA and SSR *vis-a-vis* the System Requirements Specification (SRS) revealed that validation controls for turnaround time (TAT) were not implemented properly as discussed below.

(A) TAT for approval of Institutional Information for Quality Assessment

The SRS envisaged that "system should allow NAAC to accept, reject or hold the IIQAs submitted by HEIs within 15 days". However, it was seen that in 1,190 out of the 2,228 (53.41 *per cent*) assessment and accreditation applications for which IIQAs were accepted during the period 14 July 2017 to 31 December 2019, the IIQA were approved with a delay ranging beyond 15 days and up to 219 days. Thus, though the timelines were appropriately envisaged during designing stage, it was not effectively implemented in the application.

NAAC replied (February 2023 / February 2024 / March 2025) that HEIs could not provide data as per the SoP fixed by NAAC for verification of IIQA. Additionally, HEIs could not produce requisite documents and affidavit which had to be obtained from HEIs to proceed with IIQA process, which impacted the timeline of verification. So IIQA verification was changed in such a way that the co-ordinator will be able to extend the time up to 30 days and beyond that the extension will be approved by the designated IIQA manager. Further during the Covid-19 period, NAAC had given open extension notification after approval of the Executive Committee of NAAC at all stages.

The reply of NAAC shows that while the actual SRS has no provision to accord extensions and obtaining affidavits in place of prescribed documents, the ICT system was tweaked to allow for extension of timelines, without any validation controls which would provide for escalating delayed cases to IIQA manager and subsequent extension by the appropriate level. The response with respect to Covid -19 period is not relevant as the 1190 cases cited pertained to assessments prior to Covid -19 period.

(B) TAT for Submission of Self Study Report

As per the SRS and the Manual of SSR, HEIs can submit the SSR within 45 days from the date of acceptance of IIQA. However, data analysis indicated that for 499 out of the 2,228 assessment and accreditation applications for which IIQAs were accepted through the system during the period 6 September 2017 to 11 November 2019, the SSR was submitted with a delay ranging up to 199 days. Although, the workflow and timelines were envisaged during the designing stage, they were not effectively implemented.

NAAC replied (February 2023 / February 2024 / March 2025) that, the Issues Management System (IMS of NAAC) provides for granting extensions for submission of SSRs, in cases of natural calamities, floods, payment settlement delay, technical problems up to a maximum of 15 days after seeking approval from the competent authority, if the request is made by the HEIs before the expiry of the stipulated time. Further during the Covid-19 period, NAAC had given open extension notification after approval of the Executive Committee of NAAC at all stages.

The reply of NAAC itself shows that while the actual SRS has no provision to accord extensions, the processes of application and approval of extensions along with the documentation, if needed, was not implemented as part of the ICT and extensions were granted without a record of the same in the system. The IMS extension limit was also only 15 days whereas in the cited cases the extension range was up to 199 days, which was much beyond the 15 days limit. The response with respect to Covid -19 period is not relevant as the 499 cases cited pertained to assessments prior to Covid -19 period.

Recommendation: NAAC may enforce timelines in submission of SSR and keep track of delays and extensions granted by using validation controls or soft alerts in the ICT System. It may also further implement system of applying, reviewing and application of extension of deadlines at various levels to improve transparency and efficiency.

3.9.9.2 Robustness of Technological Solution

A review of the ICT system disclosed inadequacies in information security, version control documentation of change management, User Acceptance Test (UAT) etc., which are detailed below.

(A) Information security policy

The third-party security audits were conducted by Cyber Security Works Pvt. Ltd[57] and by STQC[58]. During the security audits, it was observed that Response Headers[59] vulnerabilities must be fixed before going Live, the entire application may be hosted

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57 Between 26 July 2018 and 25 July 2019

58 July 2022

59 A response header is an HTTP header that can be used in an HTTP response and that does not relate to the content of the message. HTTP response header includes the destination IP address, data type, host address and other information.

with read permission only, all the sensitive data must be suitably protected using TLS ver1.2 or higher etc.

There was no record, however, to suggest that these observations were addressed. *NAAC in its reply stated (February 2023 / February 2024) that security testing of the application was carried out frequently and that the above recommendations have been implemented.* NAAC, however, has not produced any records to substantiate that the above features have been implemented.

(B) Website and archival policy

NAAC does not have a content archival Policy and a website monitoring policy. Further, the website address to access is not enabled by Transport Layer Security/Secure Sockets Layer (https://) and is accessed by http:// only.

In reply (February 2024 / March 2025), NAAC stated NIC has been requested to enable the SSL. Regarding the archival policy, documents related to revisions and updates are kept for reference since the HEIs are in various stages of accreditation and archives of old documents are also done periodically. However, on verification it was seen that although SSL is still not enabled, and the website is still accessible as http:// only. Also, documentation for the archival policy was not furnished to audit.

(C) Documentation of Change Management and Version Control Procedures

A documented and verifiable change management process is essential in computerized systems to ensure data integrity, as recognized in tender agreement between NAAC and KELTRON (Clause 17.8). A review of the existing mechanism indicated that there were no documented policy/process/procedures duly approved by the management to exercise control over changes to:

i. Web application source code and its promotion to production
ii. Database table structures and changes to code residing in the database
iii. History of versions of the application and corresponding release notes

The risk of the above failure may result in unauthorized or untested changes, system vulnerabilities, data loss, data integrity issues and unscheduled downtime.

In reply, NAAC stated that (February 2024 / March 2025) they are in the process of bringing out controls in manual system and controls in a computerized Information System. Also, change management with the service provider was utilised only when development involved changes in IIQA and SSR profile modules. After this, change management through the service provider was not utilised as the code was handed over to the NAAC.

Thus, it is evident from the reply that change management processes adopted were deficient and later phase of development carried out in-house does not have any documentation associated with it.

(D) Documentation of User Acceptance Testing

NAAC has not documented the details of tested data, results of user tests, details in respect of tests in relation to various modules *viz.* Appeal Management, AQAR, Assessment, Assessor, DVV and SSR modules. The non-documentation of user and application test cases may result in introduction of bugs, non-traceability of user requirements etc.

NAAC replied (February 2024 / March 2025) that UAT test cases were done by KELTRON after completing the test routines and that information will be obtained from KELTRON. As NAAC did not furnish the UAT results, audit was not able to verify whether the UAT tests were conducted before the Go-Live of the project.

Recommendation: NAAC may strengthen the control mechanism relating to change management and version control processes for NAAMS. It may also establish policy for Information Security.

3.9.10 Conclusion

NAAC with its presence of over 31 years is yet to accredit the eligible HEIs in the country to an extent of 56.26 *per cent* (Universities) and 76.22 *per cent* (Colleges) in spite of the UGC mandatory accreditation regulations of 2012. Even though ICT system was introduced to speed up A&A process, it was noticed that there was a shortfall in accreditations by 16.48 *per cent* when compared to manual process.

The system of deployment of DVV partners had several inefficiencies including allocation of HEIs and quality of verification done by partners. The functionalities of rule-based selection of assessors to evaluate the HEIs was not achieved as 37.71 *per cent* of assessors were selected, using the system, without applying any of the defined rules.

NAAC is unable to monitor information declaration by HEIs which has led to instances of several HEIs keeping their status of accreditation alive even after the expiry of its validity period of five years.

IT Audit broadly disclosed that the project was delayed primarily due to NAAC not adequately comprehending the functional requirements and consequently switching from the initially envisaged waterfall model to a contrasting iterative life cycle model of development. It also disclosed inadequacies relating to Information Security, documentation change management and version control processes and UAT.

The report was referred to the Ministry (April 2023) and reply is still awaited.

NATIONAL TESTING AGENCY

3.10 Avoidable payment of penal interest on delayed deposit of TDS - ₹ 54.24 lakh

Non- adherence to prescribed timelines by National Testing Agency for deposit of TDS in Government Account resulted in avoidable payment of penal interest aggregating ₹ 54.24 lakh.

Section 201 (1) of the Income Tax Act, 1961 provides that any person, who is required to deduct any sum in accordance with the provisions of the Act, does not deduct, or does not pay, or after so deducting fails to pay, the whole or any part of the tax, then, such person, shall be deemed to be an assessee in default in respect of such tax. Further, section 201 (1A) of the Act provides that such person shall be liable to pay simple interest at one *per cent* for every month or part of the month on the amount of such tax from the date on which such tax was deductible to the date on which such tax is deducted and at one and one-half *per cent* for every month or part of a month on the amount of such tax from the date on which such tax was deducted to the date on which such tax is actually paid.

National Testing Agency (NTA) was established by the Ministry in May 2018 under the Societies Registration Act, 1860 to conduct entrance examinations for admission/ fellowship in higher educational institutions under Department of Higher Education.

Test check of records made available by NTA revealed that it had deducted TDS aggregating ₹ 6.21 crore during the period 2019-20 to 2021-22 but did not deposit the same to the Government Account as per the timelines prescribed by income tax authorities. This resulted in payment of penal interest aggregating ₹ 54.24 lakh on account of delayed deposit of TDS in Government Account during that period. This could have been avoided by timely deposit of TDS in Government Account.

The matter was referred to the Ministry and the Ministry endorsed (October 2023) the replies of NTA that being a new organisation, it has taken some time to establish policies/procedures and to set up the system. A TDS expert has been appointed who is solely responsible for timely deduction of TDS and, thereafter, such lapses have not occurred. Further, a major part of the penal interest pertains to the COVID-19 affected period which hampered the smooth functioning and the Agency did not have adequate staff competent operate efficiently.

UNIVERSITY OF DELHI

RAM LAL ANAND COLLEGE, SHIVAJI COLLEGE AND SHAHEED BHAGAT SINGH (EVENING) COLLEGE

3.11 Short collection of University Development Fee of ₹ 2.01 crore

Ram Lal Anand College, Shivaji College and Shaheed Bhagat Singh (Evening) College of University of Delhi did not comply with the decision of Executive Council of the University for collection of University Development Fee at an enhanced rate of ₹ 600 *per annum* per student during the period between 2012-13 and 2020-21 which led to loss of revenue aggregating to ₹ 2.01 crore.

As per clause 3 of the Delhi University Act, 1922, the Executive Council is one of the constituents of the body corporate by the name of "the University of Delhi". Further, as per clause 4 (10) of the Act, "The University", hence the Executive Council, has the power to demand and receive payment of such fees and other charges as may be authorized by the Ordinances issued by it.

The Executive Council, University of Delhi (DU), in its meeting held on 09 July 2011, approved the enhancement of the contribution to the University Development Fund (UDF) from ₹ 300 *per annum* to ₹ 600 *per annum*, which was to be charged from each student of the University and its colleges *w.e.f.* the academic session 2012-13. The decision of the Executive Council was notified[60] on 06 September 2011. DU again instructed[61] (June 2012) all colleges falling under its administrative ambit to charge ₹ 600 *per annum* as UDF from each student with effect from the academic session 2012-2013. The UDF was to be remitted to the Finance Branch of the University, immediately, after the admission processes were over.

Test check of the records of collection of UDF by 55 colleges[62] of DU for the period 2012-13 to 2022-23 revealed that three colleges, *viz.* Ram Lal Anand College (RLA), Shivaji College (ShC) and Shaheed Bhagat Singh (Evening) College (SBS(E)) did not collect the UDF as per the direction issued by the DU as detailed below:

(A) The RLA College did not collect UDF from students of the second year and third year between 2012-13 and 2019-20 and started to collect UDF from students of second year from the period 2020-21 only. This resulted in a short collection of UDF aggregating to ₹ 71.99 lakh from 11,999 students. **(Annexure-3.1)**

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60 Notification No. Aca-I/UDF/2011-2012/120 dated 06 September 2011.

61 Letter No. Acad.-I/2012-13/UDF/225 dated 28 June 2012.

62 Out of 57 test checked Colleges/ Institutions, 55 colleges furnished the details of UDF

(B) The Shivaji College had collected UDF from students at older rate of ₹ 300 per student instead of ₹ 600 per student during 2012-13 to 2020-21. The College started to collect the UDF at revised rate per student only from 2021-22 onwards, *i.e.* nine years after the revision of the rate. This resulted in a short collection of UDF from 33,162 students aggregating ₹ 99.49 lakh. **(Annexure-3.1)**

(C) The Shaheed Bhagat Singh (Evening) College had also collected UDF from its students at older rate of ₹ 300 per student instead of revised rate of ₹ 600 during 2012-13 to 2016-17. This resulted in short collection of UDF aggregating to ₹ 32.30 lakh from 10,766 students. The College started collecting the UDF @ ₹ 600 per student only from 2017-18 onwards. **(Annexure-3.1)**

RLA College stated (March 2022) that since 2012-13, it had been charging UDF from first year students only and collected amount was transferred to the University every year. The University never informed the College for underpayment of UDF until 2020-21.

The RLA College further stated (November 2022) that it had misinterpreted the Executive Council's resolution at the time of its receipt and implementation in 2013. It collected the arrear amounting to ₹ 2.64 lakh from the available students, and ₹ 26.08 lakh were paid from the fee account of college pertaining to the fee of the 1st year students of 2020-21. This was recouped from the Student Debt Fund. Further, ₹ 24.49 lakh was adjusted towards UDF from the lapsed caution money for 2012-13 to 2018-19 with the permission of the Governing Body of the College. The College has also approached the University requesting waiver for the balance amount of ₹ 18.69 lakh.

Audit, however, noted that the lapsed caution money and debt fund[63] were meant to be utilised for students' welfare, college's development and other similar activities and not for paying the arrears of UDF. Hence, there was a shortfall of ₹ 69.35 lakh (₹ 71.99 lakh short collected of which ₹ 2.64 lakh adjusted from existing students) under collection of UDF by the RLA College and the funds meant for student welfare were diverted towards payment of UDF.

The Shivaji College, on receipt (February 2024) of reference in this regard, stated (March 2024) that the short collection of UDF for the period 2018-19 to 2020-21 amounting ₹ 33.58 lakh has been adjusted by the University from students' fees for the year 2021-22.

[63] Fund accumulated over years which remained unspent from the fees collected from students

The reply of Shivaji College is not tenable considering the fact that the adjustment of arrears of UDF pertaining to 2018-19 to 2020-21 from the annual fee of 2020-21 without recovering the same from the concerned students of 2018-19 to 2020-21 led to shortfall in overall revenue of the University.

The Shaheed Bhagat Singh College was yet to respond to the matter brought to its notice in February 2024.

Thus, three colleges of DU did not comply with extant instructions of the University regarding collection of UDF. This also indicated a monitoring lapse on the part of the University also considering the fact that the UDF collected by the Colleges were to be remitted to the University.

The weak internal control on monitoring the collection of UDF from colleges at University of Delhi resulted in loss of revenue of University aggregating ₹ 2.01 crore due to short collection of UDF.

The audit observation was issued to the Department of Higher Education in October 2022 (RLA College) and May 2024 (all three colleges); their reply was awaited.

ZAKIR HUSAIN DELHI COLLEGE (ZHDC), UNIVERSITY OF DELHI

3.12 Unrealized educational infrastructure at Zakir Husain Delhi College due to administrative delays, despite expenditure of ₹ 78.12 crore

The new academic building at Zakir Husain Delhi College, University of Delhi, approved in 2009 with an initial cost estimate of ₹ 33.40 crore, has remained unutilized despite completion and incurring an expenditure of ₹ 78.12 crore by November 2022. The delay was caused by poor planning, late approvals, and fragmented execution. The college diverted funds without approval and did not act on known risks like sub-soil water issues. As a result, a major public investment has remained idle for years, reflecting serious gaps in project management and financial discipline.

In February 2009, the Dr. Zakir Husain Memorial Trust approved the construction of a new academic block (Ground + 8 floors) at Zakir Husain Delhi College (ZHDC), under the University of Delhi. The initial estimated cost was ₹ 33.40 crore, which was revised to ₹ 68.00 crore in January 2012 due to increased construction rates. The University Grants Commission (UGC) gave in-principle approval to the revised cost in May 2013, limiting its contribution to ₹ 55.00 crore. The balance was to be met by ₹ 13.02 crore allocated to ZHDC by the University of Delhi under the Other Backward Classes (OBC) Infrastructure Development Fund. ZHDC appointed RITES Limited as the Project

Management Consultant (PMC) in March 2012 for designing, engineering and project supervision for a fee of 6.25 *per cent* of final built up cost.

Despite the PMC being appointed in 2012, construction work started only in April 2017—five years later, against the intended timeline of 11 months. This significant delay was primarily due to procedural bottlenecks in obtaining approvals from the Municipal Corporation of Delhi (MCD), non-availability of the mandatory No Objection Certificate from the Land and Development Office, presence of unauthorized construction on campus and poor coordination between ZHDC and the PMC.

In 2016, even before the contract was awarded, the estimated project cost was further revised to ₹ 75.12 crore. Aware of the funding gap, ZHDC chose to irregularly split the project into two packages[64], with Package-I cost kept within the previously approved estimate to avoid seeking fresh administrative approvals. Package-I was awarded for ₹ 54.42 crore in 2017, but this splitting delayed the project and forced components that could have been built concurrently to be executed in sequence. ZHDC continued to incur costs, bringing total expenditure to ₹ 78.12 crore as of November 2022. ZHDC sought financial sanction from UGC towards enhanced cost, the approval of which had not been received till July 2025.

To cover the funding shortfall, ZHDC diverted interest earnings, *i.e.* ₹ 4.25 crore on University of Delhi grants, ₹ 13.55 crore on UGC grants, and ₹ 7.36 crore interest earned on RITES's balances under project account. However, only the interest earned on OBC funds (pertaining to DU grant) was authorized for use by the University.

Further, the quality of construction was compromised. Although a geotechnical study in 2012 reported the water table at 3.0 to 3.2 meters, actual excavation in 2017 revealed the water level at 1.2 to 1.5 meters. This mismatch led to persistent flooding of the lower basement since 2019. The issue was never resolved properly, despite repeated complaints by the Review Committee. Cracks also appeared on several floors and recurred even after repairs. An undertaking had to be taken from the contractor in January 2023, holding them responsible for future repairs and pumping out sub-soil water until February 2028.

After completion of work, ZHDC requested MCD in February 2025 for occupancy certificate for the building, the same was however awaited as of July 2025. The formal handing/taking over of the building was also pending due to some defects noticed by the College.

64 Estimated cost of Package I and II was ₹ 67.81 crore and ₹ 7.31 crore respectively.

ZHDC, in its response (July 2023), cited delays in MCD approvals and absence of key decision-makers in 2016 for administrative approval on revised estimates. It also justified the use of interest income due to the urgent need for funds.

However, this only highlights a lack of proper planning, absence of financial approvals, diversion of funds and weak project oversight. UGC has also asked the College in August 2020 and November 2021 to refund the interest earned amounting to ₹ 18 crore on the building grant. Further, the academic building remained unutilized, despite completion and incurring significant expenditure.

The Ministry of Education was issued the audit observations in May 2023; their response is still awaited.

CHAPTER-IV: MINISTRY OF EXTERNAL AFFAIRS

NALANDA UNIVERSITY, RAJGIR

4.1 Undue financial benefit of ₹ 3.01 crore to contractors in price escalation adjustments

Nalanda University adopted incorrect base price and base price index limit in price escalation claims under clause 10CA which was not in line with OM dated 21.10.2020 issued by DG, CPWD leading to undue financial benefit of ₹ 3.01 crore to contractor(s) and corresponding loss to the Government exchequer.

Central Public Works Department (CPWD) issued General Condition of Contract (GCC) for percentage rate / item rate tenders (2014). GCC contain Price escalation clause 10CA which stipulates that "*if after submission of the tender, the price of materials specified in Schedule F*[65] *increases/decreases beyond the base price(s)* as indicated in Schedule F *for the work, then the amount of the contract shall accordingly be varied".* The method to calculate the price escalation under clause 10CA[66] is made part of all the contract agreements.

In this context, Vigilance Unit of CPWD also issued a memorandum[67] (August 2016) cautioning against improper operation of escalation clauses 10 CA and 10 CC in various agreements and emphasized on reviewing of such works involving price escalation and completed during 2015-16 onwards, for effecting recoveries from the contractor in case of overpayment and ensuring protection of Government interest.

Test check (February 2023) of records of Nalanda University (NU), Rajgir revealed that NU awarded two construction works to be executed within its permanent campus at Rajgir as detailed in **Table 4.1.**

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65 Schedule 'F' in Contract Agreement specifies the conditions agreed between contractor and the executing agency like NU/CPWD regarding standard schedule of rates, base price, price escalation clause, variations/deviations in executed *vis-a-vis* agreement quantities, etc. applicable in the specific work.

66 Variation (V) in material cost, i.e. increase/ decrease in amount to be paid/ recovered (to/from contractor or supplier) = Base price(P) X Quantity of material upto deviation limit (Q) X [price index for material for current month (CI) – price index for material for base month (CIo)/ price index for material for base month (CIo)]

67 No. 24/EE(V)/IR/2015-VS-1 dated 05.08.2016.

Table 4.1: Details of construction works of Nalanda University

Name of work	Executing Agency hired by NU	Agreement Cost (₹ in crore)	Schedule date to start/ Stipulated date of completion	Completion status	Payment to contractors against work done (excluding price escalation and GST etc.) (₹ in crore)	Price Escalation paid under 10CA (February 2024) (in addition to payment at (6) (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Construction of Non-residential building (Work-I)	M/s NCC Ltd, Hyderabad (NCC)[68]	435.07	March 2017/ February 2020 (within 36 months)	Near completion (99.50%)	537.74[69]	23.79[70]
Construction of Residential buildings (work- II)	M/s JMC Project Limited, Kolkata[71] (JMC)	306.12	July 2018/ June 2020 (within 24 months)	Near completion (99.50%)	359.52[72]	9.76[73]
Total		**741.19**			**897.26**	**33.55**

The terms of agreement(s)[74] entered between NU and NCC / JMC provided that running account bill(s) were to be submitted by the contractor(s) for the work executed based on recorded measurements on the format prescribed by the Engineer-in-charge of NU[75]. The Engineer- in- charge was to arrange for verification of bills and payment of the admissible amount to the contractor. NU signed another agreement with M/s MECON Limited (March 2015) for Project Management Consultancy (PMC) which *inter-alia* stipulated that PMC would certify the work (of the contractor) for payment of bills. Further, the records made available to audit showed that after PMC verified/certified the bills, it was submitted by Engineer-in-charge to the competent authority in Nalanda University for final approval and release of payment.

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68 NU signed contract agreement with M/s NCC Ltd, Hyderabad on 01.03.2017.

69 Vide certified 69th RA bill (February 2024) and the work is almost completed and in use.

70 Up to June 2021

71 NU signed contract agreement with M/s JMC Project Limited, Kolkata on 06.09.2018

72 Up to certified 53rd RA bill and the work is almost completed and in use.

73 Up to August 2020

74 Clause-7 of respective agreements with M/s NCC and M/s JMC

75 Engineer-in-charge means the authorized Engineer appointed by NU for supervising the work and administering the contract with assistance of his authorized subordinate engineers

Audit scrutiny of price escalation bills under clause 10CA paid by NU to the contractor(s) in respect of the works mentioned in the table above, revealed that NU paid ₹ 33.55 crore[76] to both contractors (during April 2017 to June 2021) due to increase in the prices of Cement and TMT. However, as per audit, according to the terms of the agreements and extant orders, price escalation amount should have been ₹ 30.54 crore[77]. Hence, NU released excess payment of ₹ 3.01 crore[78] to both contractors (NCC: ₹ 2.00 crore and JMC: ₹ 1.01 crore) due to the reasons as detailed below:

A) Director General, CPWD in its Office memorandum[79] dated 21 October 2020 provided that price escalation under clause 10CA with effect from 01 July 2017 was to be worked out by taking 'base price'(P) exclusive of Excise and VAT (of pre-GST period) as indicated in Schedule-F and all India base price index (CIo) corresponding to base price (without Excise and VAT) for October 2012 as per the prescribed formula. Further, GST @ 12 *per cent* is to be added subsequently in the price escalation amount so calculated. However, audit noticed that while NU had taken current price index (CI) for the concerned month without Excise and VAT but erroneously took the base price (P) and base price index (CIo) inclusive of Excise and VAT while calculating the price escalation amount for cement and TMT under clause 10CA.

   NU in its reply (May 2024) accepted the audit objection and endorsed the response from MECON Ltd. (PMC) which stated that revised calculation is being done till closure of the respective packages and necessary adjustments to this effect will be made from price escalation bills of NCC and JMC and after final certification, recovery, if any, shall be made. In latest reply (2025), NU reiterated that final adjustment bills of Contractors were under scrutiny with MECON and that no recovery had been made as of May 2025. They added that recovery, if made any by adjustment of recoverable amount, would be intimated.

B) Available documents showed that after verification/certification of bills (by PMC, *i.e.* M/s MECON), it was submitted by Engineer-in-charge to the competent authority in NU for final approval and release of payment. Hence the final responsibility for approval and release of payment to the contractor was that of Nalanda University. Above shows that Nalanda University did not exercise due

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76 NCC: ₹ 23.79 crore and JMC: ₹ 9.76 crore

77 NCC: ₹ 21.78 crore and JMC: ₹ 8.76 crore

78 NCC: ₹ 2.00 crore and JMC: ₹ 1.01 crore

79 Vide OM No. F.No.137/SE(TAS)/10CA/ 2020/410 dated 21.10.2020

diligence for verifying the correctness of price escalation bills in accordance with extent orders of DG, CPWD and conditions of contract. Negligence of University in sanction of approval and release of payments resulted in undue financial benefit of ₹ 3.01 crore to both the contractors.

The matter was reported to the Ministry (May 2023); reply was awaited (July 2025).

CHAPTER-V: MINISTRY OF HEALTH AND FAMILY WELFARE

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RISHIKESH

5.1 Short realization of revenue of ₹ 1.78 crores from the contractor

Non-initiation of any action on the contractor by AIIMS Rishikesh as per the terms of contract and provisions of General Financial Rules resulted in short realization of the outstanding dues of ₹ 1.78 crore.

According to Rule 09 and 10 of General Financial Rules (GFR) 2017, it is the duty of concerned officer to ensure that the receipts and dues of the Government are correctly and promptly assessed, collected, and duly credited to the respective bank account.

All India Institute of Medical Sciences (AIIMS) Rishikesh entered into an agreement (August 2019) with M/s Jai Durga Construction Co. (Contractor) Haridwar, the H1 (highest) bidder, for management of parking area and control of traffic at hospital complex for a period of three years effective from 01 August 2019. As per the mutually agreed terms and conditions, the contractor had to pay the license fee at the rate of ₹ 9,01,500.00 (exclusive of all taxes) per month to AIIMS payable quarterly in advance and if the contractor failed to pay the same by the last day of preceding quarter, a penalty at the rate of two *per cent* of the amount per day was payable up to 10 days of the quarter and after that the contract shall stand cancelled and security deposit forfeited.

Audit noticed that the contract was started from August 2019 and the contractor began defaulting the payment of license fee and GST thereon since the beginning of the contract.

Audit observed that AIIMS had no mechanism in place to detect that complete license fee and GST were not being received timely from the contractor and hence, did not initiate any action against the contractor as per the conditions of the contract although the contractor only made partial payment, for two and a half years. Only in February 2022 AIIMS requested contractor for depositing the outstanding amount followed by reminders[80]. The contractor vacated the hospital complex in October 2022 without paying the pending dues.

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80 March 2022, July 2022 and August 2022

Thus, AIIMS did not ensure that revenue was received on time, which resulted in short realization of the outstanding dues of ₹ 1.78 crore.

On this being pointed out by audit, AIIMS stated (February 2024) that legal action was being initiated against the contractor and action for forfeiting the security deposit of ₹ 18 lakh had also been initiated but the same was yet to be forfeited (July 2025).

Thus, non-initiation of any action on the contractor by the AIIMS Rishikesh as per the terms of contract and provisions of General Financial Rules resulted in short realization of the outstanding dues of ₹ 1.78 crore.

The observation was issued to the Ministry in June 2023, the reply is awaited (July 2025).

5.2 Payment of inadmissible nursing allowance to faculty members

AIIMS Rishikesh paid inadmissible Nursing Allowance and washing allowance to the faculty members of the College of the Nursing amounting to ₹ 60.21 lakh during the period 2018-19 to 2022-23.

As per recommendation of 7th Central Pay Commission (CPC), Ministry of Health and Family welfare, Government of India enhanced (July 2017) the Nursing Allowance to ₹ 7,200 *per month* to all the nursing personnel working in hospitals as well as in dispensaries for their multi type of work related to nursing of patients and their exposure to more occupational hazards than other health professionals. As nurses are required to attend their duties in uniform, they are also paid dress allowance[81].

Further, as per definition of Teaching faculty given[82] in the order of the Central Administrative Tribunal, Principal Bench, New Delhi 'the faculty of the College of the Nursing are at par with the rest of the faculty of the medical colleges' and hence entitled to the academic allowance. Since the faculty of the College of the Nursing are doing academic duties and drawing academic allowance, they cannot be equated with the nurses and other category of nursing personnel, who performs purely nursing services and therefore Nursing Allowance and Dress Allowance are not admissible for faculty members of College of Nursing.

81 On recommendation of the 7th CPC, a new Dress Allowance was started after subsuming the earlier Uniform Allowance and Washing Allowance and the same was accepted by the Government.

82 Shashi Mawar vs AIIMS New Delhi in OA 26/2021dated 4th August 2022 of CAT, Principal Bench, New Delhi.

College of Nursing (College) functioning under the administrative control of AIIMS Rishikesh wherein nursing courses, *viz. B.Sc. (Hons) Nursing; M.Sc. Nursing; Post Basic Diploma in Operating Room Nursing and Ph. D* programmes are being offered. Audit noticed that the faculty members of the College who draw Academic Allowance at the rate of ₹ 22,500.00 *per month* and Resource Learning Allowance of ₹ 1.50 lakh *per annum* for discharging academic duties were also drawing nursing allowance at the rate ₹ 7,200.00 per month and dress allowance at the rate of ₹ 1,800.00 per month though their nature of duties do not involve nursing of patients and they need not to attend their duties in uniform.

AIIMS Rishikesh paid Nursing Allowance and Dress Allowance to the faculty members of the Nursing College, in addition to Academic allowance and Resource learning allowance causing undue benefit to the faculty members. As the appointment, pay structure and nature of duties of faculty members of the college of nursing are different from that of nurses, drawal of nursing and dress allowances by them was incorrect. During the period from April 2018 to March 2023 AIIMS Rishikesh paid inadmissible allowances of ₹ 60.21 lakh to the faculty members of Nursing College.

The matter was reported to AIIMS Rishikesh (June 2023). AIIMS Rishikesh accepted (August 2023) that these Allowances are being paid to the faculty members of the College.

The matter was reported to Ministry (September 2023). *The Ministry replied (July 2024) that the instructions were issued to 10 AIIMS including AIIMS Rishikesh to immediately discontinue the payment of the nursing allowance to the faculty members of the nursing colleges and same was abided by the all the AIIMS.*

CHITTARANJAN NATIONAL CANCER INSTITUTE (CNCI), KOLKATA

5.3 Avoidable payment of electricity charges - ₹ 1.99 crore

Delay in seeking downward revision of contract demand by Chittaranjan National Cancer Institute (CNCI), Kolkata, resulted in avoidable payment of electricity charges of ₹ 1.99 crore.

As per clause 3A.3.5 of West Bengal Electricity Regulatory Commission (WBERC) notification dated 31 December 2007[83] electricity demand charge shall be levied on

[83] clause 4.3.5 of amended notification dated 25 April 2011

the basis of maximum demand, recorded during the month or 85 *per cent* of the contract demand[84], whichever is higher.

Chittaranjan National Cancer Institute (CNCI), Kolkata, an autonomous organization, under the Ministry of Health and Family Welfare, Govt. of India, entered into a five-year agreement (September 2018) with the West Bengal State Electricity Distribution Company Limited (WBSEDCL) for supply of electricity to its 460-bedded Cancer Treatment Centre at its Second Campus at Rajarhat, Kolkata.

As per the agreement, the maximum Contract Demand applied for by CNCI was 2000 Kilo Volt Ampere (KVA) for the first year, 3500 KVA for the second year and 4150 KVA for the third year onwards.

Electricity supply to the Campus commenced from July 2019 with a Contract Demand of 2000 KVA. After passage of only three months, CNCI requested (29 October 2019) WBSEDCL to reduce the Contract Demand from 2000 KVA to 1000 KVA, since the actual consumption in the first year was below the contract demand. This request was turned down by the WBSEDCL (8 November 2019), since, as per extant WBERC norms, downward revision of Contract Demand could be done only after one year from the date of effect of service connection, *i.e.* July 2020. WBSEDCL advised CNCI (November 2019) to apply afresh in future for reduction of Contract Demand.

However, CNCI did not apply for downward revision in contract demand in July 2020, *i.e.* after the completion of one year of supply. WBSEDCL duly enhanced the Contract Demand from 2000 KVA to 3500 KVA for the second year *i.e.*, from July 2020 and to 4150 KVA for the third year *i.e.*, from July 2021 as per terms of agreement.

Audit analysis of the electricity bills for the period July 2020 to February 2023 revealed that the CNCI had achieved only 16 *per cen*t to 28 *per cent* of the contract demand and as per agreement paid electricity charges on 85 *per cent* of the contract demand as shown in **Table 5.1**.

84 Contract demand or contract load means the electrical load in Kilowatt (KW) or Kilo Volt Ampere (KVA) which in accordance with a signed contract or agreement between the licensee and the consumer, the licensee has committed to deliver, and the consumer has right to draw at the point of supply of the consumer at any or all time during the continuance of the contract or agreement.

Table 5.1: Utilisation against contract demand (KVA)

Period	Contract demand (KVA)	Actual utilisation in KVA (Figures in brackets indicate percentage)		Payment made for (KVA)
		Min	Max	
July 2020 - June 2021	3500	580 (17)	872 (25)	2975
July 2021 - June 2022	4150	648 (16)	1108 (27)	3528
July 2022 - February 2023	4150	920 (22)	1152 (28)	3528

On being pointed out by Audit in November 2021, CNCI, after lapse of 15 months, applied (February 2023) for downward revision of contract demand from the existing 4150 KVA to 2000 KVA and accordingly, the same was reduced by WBSEDCL from 4150 KVA to 2000 KVA from the billing cycle of March 2023 onwards.

Ministry in its reply (September 2023) stated that:

i. *Considering the actual requirement of electricity supply, CNCI requested WBSEDCL to reduce the contract demand but the same was turned down by WBSEDCL stating that the downward revision could be done only after one year of service i.e. July 2020.*

ii. *The campus of CNCI was taken over by the West Bengal Government for setting up COVID-19 hospital (March 2020 to February 2022), as such CNCI was not in position to calculate exact KVA for downward revision.*

iii. *Some portion of the electricity bills was borne by the Govt. of West Bengal during the period of the occupancy for COVID Hospital.*

iv. *The hospital being in a preparatory phase, pending installation of some high-end equipment, the CNCI was not in position to assess the exact requirement for contract demand. However, the assessment was made by the CNCI afterwards with the start of full-fledged services, and the contract demand was revised downwards from 4150 KVA to 2000 KVA based on such assessment.*

Reply is not tenable as: (i) CNCI was already aware that actual energy consumption in its first year was much below the contract demand as evident from their request for downward revision made to WBSEDCL in October 2019, but did not act on the option to change the contract demand once in a year therefore they could have reviewed its contract demand after February 2022, *i.e.* after campus was returned by West Bengal Government. The CNCI's actual utilisation never reached even the initial contractual load (2000 KVA) i.e. as per clause 3A.3.5. This reflects lack of monitoring on part of CNCI to save excess expenditure on payment of electricity bills.

CNCI eventually applied for downward revision of contract demand in February 2023 only at the instance of Audit. Thus, failure of CNCI to timely align its contract demand with their actual power consumption and lack of initiative to take up the matter with WBSEDCL resulted in avoidable expenditure of ₹ 1.99 crore.

5.4 Avoidable payment of electricity duty of ₹ 2.14 crore

Chittaranjan National Cancer Institute, Kolkata paid Electricity duty to West Bengal State Government without availing the exemption benefit resulting in avoidable payment of electricity duty of ₹ 2.14 crore.

Rule 21 of General Financial Rules (GFRs), 2017 stipulate that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Further, as per Rule 229 of the GFRs, the Chief Executive Officer of the Autonomous body will be responsible for overall financial management of the autonomous bodies.

Under the provisions of the Bengal Electricity Duty (BED) Act, 1935, licensee[85] are mandated to collect electricity duty from consumers at the time of bill payment and remit the same to the Government of West Bengal. However, Section 3(3)(b)(iii) of the BED Act, 1935, provides that Electricity Duty shall not be leviable on the units of energy consumed, as recorded in the meter, by, or in respect of, any institution or class of person specified in the Second Schedule. Further, point No. 7 of the Second Schedule of the said Act provides exemption for payment of electricity duty, in respect of hospitals or dispensaries which are not maintained for private gain. To avail of this exemption, eligible institutions need to apply to the Directorate of Electricity Duty, West Bengal in the prescribed format along with all relevant documents.

Chittaranjan National Cancer Institute (CNCI), Kolkata is an autonomous organization, under the Ministry of Health and Family Welfare, Govt. of India. The CNCI operates two

[85] Licensee means any person who is granted a license or who is deemed to be a licensee under Section 14 of the Electricity Act, 2003. A licensee is engaged in transmission/ distribution/ trading of electricity to consumers.

hospitals, one on Hazara (1st Campus) and the other in New Town (2nd Campus), Kolkata dedicated to serving objective of society without any pursuit of private gain.

Audit observed that CNCI paid electricity duty of ₹ 2.14 crore to the West Bengal State Electricity Distribution Company Ltd. (WBSEDCL) for its 2nd campus (at New Town, Kolkata), despite an exemption being available under BED Act. However, no electricity duty was paid for its 1st Campus (at Hazra, Kolkata).

On being pointed out by Audit, CNCI approached (November 2022) to the Directorate of Electricity Duty, West Bengal. The Directorate of Electricity Duty granted exemption (September 2023) and directed to WBSEDCL not levy electricity duty. Accordingly, no electricity duty payment was made from September 2023 onwards.

The Ministry of Health and Family Welfare forwarded the reply of CNCI (March 2025), in which the Institute stated that it had requested the Government of West Bengal for refund of the electricity duty paid in earlier period. However, the fact remains that, payment of earlier electricity duty amounting to ₹ 2.14 crore is yet to be refunded. Additionally, CNCI informed that the Hospital Services Consultancy Corporation Limited (HSCC), the project consultant, had been paying the electricity bills on behalf of CNCI up to March 2021. This statement is factually incorrect, as no electricity bills were paid by HSCC during that period.

Thus, failure of CNCI to proactively secure statutory exemptions under the Bengal Electricity Duty Act, not only contravened the principles of financial propriety as outlined in the General Financial Rules but also led to an avoidable expenditure of ₹ 2.14 crore.

Recommendation: The Ministry may consider issuing directions to CABs for ensuring that they take all due benefits in terms of exemptions and incentives offered by the respective State and Local governments as may be applicable to them and provide an assurance about the same while submission of demand for grant-in-aid to the Ministry.

FOOD SAFETY AND STANDARDS AUTHORITY OF INDIA, EASTERN REGION, KOLKATA

5.5 Non-levy of penalty by Food Safety and Standards Authority of India, Eastern Region, Kolkata due to delayed/non-submission of annual returns

Food Safety and Standards Authority of India (FSSAI), Eastern Region, Kolkata did not levy penalty of ₹ 5.60 crore from Food Business operators for delayed or non-submission of annual returns within due date. Out of ₹ 5.60 crore, penalty amounting to ₹ 2.27 crore has been recovered.

The Food Safety and Standards Authority of India (FSSAI) is an independent statutory authority that has been established under Food Safety and Standards (FSS) Act, 2006. Ministry of Health and Family Welfare, Government of India is the Administrative Ministry of FSSAI. FSSAI has been created for laying down science-based standards for articles of food and to regulate their manufacture, storage, distribution, sale and import to ensure availability of safe and wholesome food for human consumption. FSSAI delivers its mandate through its regional offices set up in accordance with Section 4(4) of Chapter II of the FSS Act, 2006.

According to Clause 2.1.13 and the conditions outlined in Annexure 3 of the Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011, all licensed Food Business Operators (FBOs) including those engaged in manufacturing, processing, re-labelling, repacking, and importing, are obligated to submit an annual return indicating the quantities of each class of food products manufactured/handled/imported and exported by them during the previous year. This submission is required to be submitted by the 31st of May of the following year, to the relevant Licensing Authority.

Clause 2.1.13 (3) of the Regulations, further stipulates that failure to submit returns by the designated deadline will attract a penalty of ₹ 100 per day of delay till the date of filing the return. The amounts of penalty that can be levied for non-submission of Annual Return was capped to a maximum of five times of Annual fees from financial year 2021-22 vide order dated 10 November 2022.

Further, as per clause 2.1.14 and clause 2.1.8 of the Regulations read with Section of 32 of FSS Act, 2006, every FBO to whom Improvement Notice is issued in pursuance of any provisions of this regulation shall be bound to comply within stipulated timelines as mentioned in the Notice, failing which his license may be suspended/cancelled after giving him a reasonable opportunity of being heard.

Test check of available records of annual returns submitted by FBOs under jurisdiction of FSSAI's Eastern Region, Kolkata for the financial year 2017-18 to 2022-23 revealed that 1018 FBOs had not submitted their annual returns and 1412 FBOs submitted the annual returns with delay (as of August 2023).

As the FBOs failed to file the returns by the due date they became liable to pay the prescribed penalty for late or non-submission of annual returns, as per extant regulations.

Audit estimated that penalty of ₹ 5.60 crore was not imposed on these 2430 FBOs, for non-submission/delayed submission of their annual returns to the appropriate Licensing Authority. As per the records made available, FSSAI, has not cancelled/ suspended license of any defaulter (August 2023).

On being pointed out by Audit (April 2021), FSSAI Kolkata stated (March 2024 / August 2025) that Improvement Notices were issued (April 2021 to August 2023) to 158 out of the 327 defaulting FBOs. Improvement Notices would be issued again to all defaulting FBOs and failure to submit pending dues would attract action as laid down in FSS Act/Regulations. FSSAI Kolkata further informed that penalty of ₹ 2.27 crore has been recovered for the years 2020-2023. Further, for the years 2023-24 and 2024-25 penalty of ₹ 2.06 crore and ₹ 0.68 crore respectively have been imposed which are recoverable from the defaulters, and out of which ₹ 0.11 crore and ₹ 0.06 crore respectively have also been recovered.

The Ministry (October 2023) stated that as per the comments received from FSSAI, a penalty of ₹ 100 per day of delay is to be levied for FBOs who have failed to furnish annual returns by 31st May every year and prior to FY 2020-21 there was no online mechanism for the submission of annual return and hence, it was a tedious task to track the submission of annual return by the FBOs. It further stated that action already taken and there is future action plan of recovery of penalties.

Thus, the fact remained that failure of FSSAI, Kolkata to recover penalty of ₹ 3.33 crore (₹ 5.60 crore - ₹ 2.27 crore) from defaulting FBOs not only resulted in loss of revenue to the Government, but also indicates weakness in the monitoring mechanism of FSSAI.

CHAPTER-VI: MINISTRY OF LABOUR AND EMPLOYMENT

EMPLOYEE STATE INSURANCE CORPORATION

6.1 Avoidable Payment to Bihar State Industrial Development Corporation

Indecision by Employee State Insurance Corporation (ESIC) to pay the amount in time for land allotted to it resulted in avoidable payment of interest of ₹ 5.57 crore.

Bihar State Industrial Development Corporation (BSIDC) Ltd. allotted 7.6 acre[86] of land owned by High Tension Insulator Factory (HTIF) to the Labour Department, Government of Bihar in the year 1977 for construction of a 50 bedded Employee State Insurance Corporation (ESIC) hospital at Namkum, Ranchi. The construction of the hospital was completed in 1987 and it was run by State government till December 2002, when it was handed over to the ESIC.

In 1982, Labour Department, Government of Bihar directed that after the cost of land is paid by ESIC, the sale deed of the land would be executed in its favour. The HTIF raised the demand of ₹ 2.36 crore for cost of transferred land @ ₹ 40 lakh per acre (prevailing market price) in the year 2000. In 2009, HTIF reiterated its request for payment, and informed ESIC that pending payment, the interest @ eight *per cent per annum* would be applicable. No action in this regard was taken by ESIC. In 2012, ESIC proposed for transfer of land for ₹ 6.74 crore including interest. In 2013, BSIDC Ltd. offered a lease arrangement[87] instead of a sale, which ESIC accepted in December 2015. Payments were made to BSIDC Ltd. in two tranches of ₹ 8.63 crore and ₹ 5.08 crore on 29 December 2017 and 19 March 2019, respectively.

Audit observed that indecision and inaction of ESIC in making payments to BSIDC Ltd. as per the directives of the labour department and securing the title of the land since 2000 resulted in payment of interest of ₹ 5.57 crore which could have been avoided. Ultimately, ESIC ended up paying a higher rate for the same piece of land. Furthermore, despite the payments made, the lease agreement is yet to be executed.

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86 5.9 acres and 1.7 acres of land (total 8.1 acres on actual measurement)

87 For a period of 60 years w.e.f. 01 January 1980 and further period of 30 years at a consideration of 50 *per cent* valuation of land prevalent at that time as fixed by Government of Jharkhand towards lease money and one *per cent* annual rent of lease money so arrived and fixed along with interest.

The Ministry in its reply (April 2025) stated that main reason for delayed payment of land was the considerable time involved in the process of distribution/rearrangement of manpower and other resource at the time of bifurcation of state. The Ministry also mentioned that the land price was calculated based on the circle rate of 2008, and had the payment been made at the circle rate prevailing in 2017, it would have been significantly higher. Payment of interest was made in protest to avoid further escalation. It was also contended that efforts were made in 2015, which was rejected by BSIDC, and again in 2025 to get the interest waived or adjusted against payments for additional land for a medical college.

The reply is not acceptable, as the ESIC, RO Ranchi was operational in 2008 and ESIC had the opportunity to pay the cost of the land without interest in 2009, following HTIF's request, based on the prevailing circle rate of 2008. Despite being in continuous possession of the land since 1980 and receiving demands for payment in 2000 and 2009, ESIC did not act decisively. The argument about legal uncertainty due to state bifurcation or court cases does not justify the continued inaction from 2009 onwards, especially when HTIF had reiterated its demand and offered specific payment terms. Furthermore, even after payment of ₹ 13.71 crore (including ₹ 5.57 crore as interest), the lease deed is yet to be executed and situation remained same as in 2009. There appear no reasonable grounds for this delay in payment for 10 years especially since ESIC had a large surplus in its account for the year ending 31 March 2009 onwards. This delay resulted in an avoidable payment of interest of ₹ 5.57 crore to BSIDC. It is recommended that lease agreement be formalised at the earliest.

CHAPTER-VII: MINISTRY OF YOUTH AFFAIRS AND SPORTS

SPORTS AUTHORITY OF INDIA

NETAJI SUBHAS EASTERN REGIONAL CENTRE (NSEC), KOLKATA

7.1 Avoidable payment of electricity dues of ₹ 1.00 crore on account of delayed payment surcharge

Sports Authority of India (SAI) Training Centre (STC), Padma, Hazaribagh, did not pay electricity bills by due dates resulting into avoidable delayed payment surcharge of ₹ 1.00 crore.

The Tariff regulation[88] of Jharkhand State Electricity Regulatory Commission provides that in case a consumer does not pay energy bills in full within 15 days of grace period after the due date specified in the bill, Delayed Payment Surcharge[89] (DPS) of 1.5 *per cent* per month or part thereof on the outstanding principal amount of bill will be levied from the due date for payment until the payment is made in full.

Sports Authority of India (SAI) has established various SAI training centres (STC) across the country where training in various sports disciplines is imparted to the athletes to prepare for National and International competitions.

The SAI, Netaji Subhas Eastern Centre (NSEC), Kolkata is responsible for implementing and monitoring various Sports Promotional Schemes of SAI like National Centre of Excellence (NCoE), SAI Training Centres (STCs), Extension Centres of STC etc., in Eastern Region. The area of operation of SAI-NSEC, Kolkata is spread over six States, *viz.* Bihar, Jharkhand, Odissa, West Bengal, Tripura and Union Territory of Andaman & Nicobar Islands. One of these training centres is located at Padma, Hazaribagh (Jharkhand). This centre was constructed in the year 2009 but could not be made operational till September 2017 due to security concerns. The Centre was formally inaugurated in February 2018.

SAI Training Centre (STC) Hazaribagh entered into an agreement (July 2010) with the Jharkhand Bijli Vitran Nigam Limited (JBVNL) for supply of electricity with a contract demand of 500 KVA (kilo volt amperes). In August 2012, SAI requested JBVNL to reduce load which was not converted by JBVNL citing that the load reduction is possible only

[88] FY 2016-17 to 2021-22

[89] Section 10.13 of Jharkhand State Electricity Regulatory Commission

after three years of agreement, *i.e.* 02 July 2013. Subsequently, the load was revised to 200 KVA.

Scrutiny of records relating to the payment of electricity bills by the STC, Hazaribagh[90], revealed that the Centre did not pay the electricity bills for the period from October 2012 to July 2016 for which the JBVNL demanded an arrear of ₹ 50.64 lakh including DPS charges of ₹ 4.47 lakh. However, SAI Eastern Centre, Kolkata did not pay the amount and requested the State Government (December 2016) to waive off the dues as the centre remained non-functional since its inception. Accordingly, the State Government directed JBVNL to keep the pending liability of ₹ 50.64 lakh on hold and start fresh billing from September 2017.

However, STC Hazaribagh did not pay electricity dues for the period from March 2017 to February 2019, due to which the electric supply was disconnected in March 2019. To restore the connection, ₹ 15.00 lakh was paid by the STC Hazaribagh in April 2019 (including ₹ 12.80 lakh paid as DPS). However, STC Hazaribagh continued to default in payment of electricity bills due to which outstanding dues had accumulated to ₹ 2.72 crore as on February 2022, out of which ₹ 1.85 crore was on account of energy charge arrears and ₹ 0.87 crore was on account of delayed payment surcharge. Electricity dues of ₹ 2.72 crore was finally paid in August 2022 by STC. This is excluding ₹ 50.64 lakh which was kept on hold and which became payable after JBVNL removed the hold in June 2022, and DPS was charged on this amount with effect from June 2022.

Thus, due to delayed payment of electricity bills by the STC, SAI had to pay ₹ 1.00 crore[91] on account of Delayed Payment Surcharge till August 2022 and had incurred further liability of ₹ 0.38 crore on account of DPS till March 2023.

The Management has accepted (June 2024) the observation. *However, Ministry in July 2024 informed that STC Padma Hazaribagh could not pay the electricity bill regularly because JBVNL was keeping the decision of waiver of interest and reduction of load in abeyance for long.*

The reply is not tenable, as STC Hazaribagh was required to make timely payments for actual electricity consumption, irrespective of pending decisions related to the waiver of interest and load reduction. Failure to adhere to this obligation led to the avoidable

[90] consumer number -7003/PMHT1161

[91] ₹ 0.87 crore+ ₹ 0.13 crore

accumulation of Delayed Payment Surcharge (DPS), which could have been minimized had payments for current dues been made on time.

SPORTS AUTHORITY OF INDIA

7.2 Development and maintenance of sports infrastructure, utilisation of equipment and deployment of coaches

Sports Authority of India (SAI) is mandated with the twin objectives of promoting sports and achieving sporting excellence at the national and international level. It provides sportspersons with required infrastructure, equipment, coaching facilities and competitive exposure. An audit of SAI and its various Centres covering the period from 2017-18 to 2021-22 revealed that:

- **During the years 2017-18 to 2021-22, SAI undertook 123 infrastructure projects amounting to ₹ 876.57 crore for creation, renovation and upgradation of Fields of Play (FOPs), hostels for sportspersons and other infrastructure. Out of this, 115 projects were complete as of March 2025. The remaining eight works were incomplete/under-progress.**
- **The assessment of requirement of infrastructure and facilities was inadequate.**
- **There were instances of frequent modifications in scope of works, delay in execution of works, incomplete projects, sub-standard quality of works, idling of infrastructure and facilities and improper maintenance of infrastructure adversely affecting the facilities available to sportspersons.**
- **In 15 units of SAI, sports/scientific/medical equipment were lying idle/ unutilized due to lack of space, closure of disciplines, excess procurement and/or lack of technical manpower.**
- **There are 10 Field of Plays (FOP) lying unused due to lack of maintenance**
- **SAI posted 206 coaches at its Centres, where their services were not effectively utilised due to absence of their respective disciplines or trainees.**

7.2.1 Introduction

Sports Authority of India (SAI) was set up as a society in January 1984 under the Department of Sports to carry forward the legacy of the IXth Asian Games, 1982 held in New Delhi. SAI has been entrusted with the twin objectives of promoting sports and achieving sporting excellence at the national and international levels. Through its promotional schemes, SAI supports and nurtures talent and provides sportspersons with required infrastructure, equipment, coaching facilities and competitive exposure. SAI received Block Grants of ₹ 2,757.72 crore during the years 2017-18 to 2021-22 from the Ministry of Youth Affairs and Sports. Moreover, SAI receives funds directly from the

Ministry under various schemes. Besides, it has internal sources of revenue, which primarily include income from stadia, fees/subscription.

7.2.1.1 Organisational set-up

Director General, SAI is the Principal Executive Officer of the organization. SAI Headquarter (SAI HQ) is in New Delhi, comprising various Functional Divisions. The 23 NCoEs include the erstwhile 10 Regional Centres which have been re-designated as NCoE from October 2019. Five stadia[92] located in Delhi designated as National Centres of Excellence (NCoE) are managed and maintained by SAI HQ. Two Academic Institutions, *viz.* NSNIS Patiala and LNCPE Thiruvananthapuram, which were equivalent to the Regional Centres, continues to be the implementing agencies for its schemes for sports promotion and academic programmes across the country. Further, there are 67 SAI Training Centres (STC) under NCoEs.

7.2.2 Audit Scope

The audit, covering the period from 2017-18 to 2021-22, was conducted in all 23 SAI National Centres of Excellence (NCoEs) including 10 erstwhile Regional Centres (RCs), two academic institutions and 17 SAI Training Centres (STCs) including their Extension Centres.

Audit Findings

7.2.3 Development of infrastructure

7.2.3.1 Status of development of infrastructure

During the years 2017-18 to 2021-22, SAI undertook various infrastructure projects relating to creation/renovation/upgradation of Fields of Play (FOPs)[93], such as synthetic track and synthetic hockey turf. Besides, SAI also undertook construction of hostels for sportspersons at RCs, NCoEs and other units spread across the country. For execution of infrastructure works, SAI empanelled (2017) three Project Management Consultants (PMC)[94] as deposit work on turnkey and cost plus basis for the period till September

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[92] Jawaharlal Nehru Stadium Complex (non-operational), Indira Gandhi Sports Complex, Dr. Shyama Prasad Mukherjee Swimming Pool Complex (formerly known as Talkatora Swimming Pool), Major Dhyan Chand National Stadium (formerly known as National Stadium), Dr. Karni Singh Shooting Ranges (formerly known as Shooting Range Tughlakabad)

[93] The playing field of requisite specifications for a given sport which is marked as the place where the action of a sport happens.

[94] WAPCOS, Manipur Industrial Development Corporation Limited (MANIDCO) and Hindustan Prefab Ltd.

2020. Subsequently SAI empanelled (2020) eight PMCs[95] for projects across the country for a period of four years which continued till its cancellation by the Governing Body in its 55th meeting in September 2021.

Year-wise number of infrastructural works undertaken, and their status is given in the **Table 7.1**.

Table 7.1: Status of infrastructural works as of March 2025

Year	Projects taken up	Cost of the projects (₹ in crore)	Projects completed	Cost of projects completed (₹ in crore)	Ongoing projects	Cost of ongoing projects (₹ in crore)
2017-18	53	286.09	51	272.09	2	14.00
2018-19	05	19.05	05	19.05	0	0.00
2019-20	18	345.51	15	277.17	3	68.34
2020-21	44	222.95	41	135.62	3	87.33
2021-22	03	2.97	03	2.97	0	0.00
Total	**123**	**876.57**	**115**	**706.90**	**08**	**169.67**

Thus, out of 123 projects amounting to ₹ 876.57 crore taken up during the period from 2017-18 to 2021-22, 115 (93.5 *per cent*) amounting to ₹ 706.90 crore (81 *per cent*) had been completed and eight works[96] (6.5 *per cent*) amounting to ₹ 169.67 crore (19 *per cent*) were incomplete as of March 2025.

Further, out of 123 projects taken up during 2017-18 to 2021-22, only 23 projects were completed in time, 92 projects were completed with delay out of which 46 projects were delayed by more than a year. All eight ongoing projects were delayed by 18 to 84 months. There was cost over-run of ₹ 3.61 crore, over the approved cost, in 10 out of 115 completed projects.

7.2.3.2 Lack of planning for development of infrastructure

Audit observed that mechanism for periodically assessing requirement of infrastructure so as to prepare a roadmap for capital projects did not exist at SAI. SAI informed (August 2023), that the future requirement of infrastructure at various Centres was assessed from time to time through conferences/meetings with Centre-in-charges. However, the fact remained that due to lack of planning for development

95 (i) WAPCOS; (ii) National Buildings Construction Corporation Ltd. (NBCC); (iii) U.P. Rajkiya Nirman Nigam Ltd. (UPRNNL); (iv) National Projects Construction Corporation Ltd. (NPCC); (v) Manipur Industrial Development Corporation Ltd. (MANIDCO); (vi) M/s Hindustan Steelworks Construction Ltd. (HSCL); (vii) U.P. Projects Corporation Ltd. (UPPCL); and (viii) Meghalaya Government Construction Corporation Ltd.

96 Two since 2017-18, three since 2019-20, four since 2020-21 and one since 2021-22.

of infrastructure instances of change of location of infrastructure projects, frequent modifications in scope of works, delays in execution of works, incomplete works, idling of infrastructure and facilities, etc. adversely affecting the facilities available to sportspersons, as indicated in subsequent paragraphs.

7.2.3.3 Hostel Projects

(A) Deficiencies in planning and execution of hostel projects

SAI undertook construction of 21 hostels at its Regional Centres and other locations across the country during the period 2017-18 to 2021-22 at a total sanctioned cost of ₹ 519.99 crore. Out of 21 hostel projects, 17 projects were test checked in audit as detailed below:

- Four 300-bed hostels at four locations[97], were approved at an estimated cost of ₹ 126.96 crore by the Departmental Project Approval Committee (DPAC) of SAI in June 2019 (1st Tranche);
- 300-bed hostel at eight locations[98] were approved at an estimated cost of ₹ 214.16 crore by DPAC in June 2019 (2nd Tranche); and
- Five hostels[99] of 100 to 160 beds were approved with cost of ₹ 70.94 crore.

As regards 1st Tranche of hostel projects, Audit noted that SAI submitted (25 March 2019) the proposal for four 300-bedded hostels to the Ministry without any survey and without obtaining detailed location-wise estimates. The locations where these hostels were to be constructed were not indicated in the initial proposal. The Ministry approved the proposal for construction of four 300-bedded hostels at a cost of ₹ 70.88 crore (preliminary estimates) and released ₹ 46.23 crore to SAI on 29 March 2019, *i.e.* within five days of receipt of proposal. The estimates were subsequently revised to ₹ 126.96 crore due to inclusion of additional items in detailed estimates such as air-conditioned studio apartments, furniture and dining halls.

As regards 2nd Tranche of 300-bedded hostels, Audit noted that the Ministry also approved (June 2019) proposal for construction of hostels at 10 locations for ₹ 267.70 crore. Out of 10 hostels approved in the original proposal, STC Dharamshala and Army Sports Institute (ASI), Pune were added in place of NCoE Mumbai and NCoE

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97 Bhopal, Imphal, Sonepat and Thiruvananthapuram

98 NCOE Bengaluru; Indira Gandhi Stadium, New Delhi; Dr. Karni Singh Shooting Range, New Delhi; STC, Aurangabad; NSNIS Patiala; Regional Centre, Lucknow; NCOE Kolkata; and Army Sports Institute, Pune

99 Dr. Karni Singh Shooting Range New Delhi; STC Puducherry; NCoE Sonepat; NSNIS Patiala and NCoE Itanagar

Guwahati. Further, hostels at STC Dharamshala and JLN Stadium, New Delhi were cancelled due to non-availability of land and major revision in scope of work/qualification criteria respectively. This resulted in cancellation of approved projects, delays in completion of projects and cost escalation.

Audit observed that all 12 hostel (300 bedded) projects were initially allotted (July/ August 2019) to single PMC *viz.* WAPCOS[100], out of which two[101] were later allotted (July 2020) to NBCC. Further, Audit noted instances of execution of projects for construction of hostels without prior assessment of complete requirements, which resulted in repeated modifications/additions in the original plans, extra cost, and delay in the completion of projects, as indicated below.

(i) Indira Gandhi (IG) Stadium, New Delhi: DPAC approved (June 2019) construction of 300 bedded hostel, at a cost of ₹ 26.77 crore at IG Stadium, New Delhi. Later on, SAI decided (October 2019) to increase its capacity to 700 beds. Accordingly, WAPCOS submitted (September 2019) a comprehensive proposal of 684 bedded hostels (Ground+7) and quoted a preliminary estimate of ₹ 52.95 crore. However, SAI decided (July 2020) to revert back to the original proposal of construction of 300 bedded hostel and also to change the PMC as it was felt that WAPCOS was already overloaded and awarded (January 2021) the work to NBCC (new PMC) at a cost of ₹ 29.48 crore. NBCC, in turn, awarded (June 2021) the work to a contractor with completion period of 15 months. The work was, however, incomplete as of March 2025, with delay of more than three years.

(ii) Dr. Karni Singh Shooting Range (Dr. KSSR), New Delhi: DPAC approved (June 2019) construction of 300 (Ground+3) bedded triple occupancy Hostel at a cost of ₹ 26.77 crore. Later on, SAI decided (October 2019) to increase its capacity to 600 beds. Accordingly, WAPCOS submitted (September 2019) a comprehensive proposal of 684 bedded hostels (Ground+7) and quoted a preliminary estimate of ₹ 52.95 crore. However, SAI decided (July 2020) to revert back to construction of 300 bedded hostel (Ground+2) and also to change the PMC as it was felt that WAPCOS was already overloaded and awarded (February 2021) the work to NBCC (new PMC). The scope of project was revised, as triple occupancy per room was modified to double occupancy including air conditioning and preliminary estimates revised from DPAR-2019 to DPAR

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[100] A Central Public Sector Undertaking acting as Project Management Consultant (PMC) for this work.

[101] IGSC New Delhi and Dr. KSSR New Delhi

2020 basis leading further cost escalation from ₹ 26.77 crore to ₹ 29.30 crore. The project has been completed as of March 2025.

(iii) NCoE Imphal: DPAC approved (June 2019) the project of 300-bed hostel at a cost of ₹ 38.57 crore for Ground+3 floors with scheduled date of completion of April 2021. The WAPCOS further awarded the work to contractor at quoted cost of ₹ 24.80 crore (excluding GST). WAPCOS changed (January 2020) the shape of layout plan (Y-shape instead of hexagonal shape), number of floors (G+5 instead of G+3) and included pile foundation work to deal with land constraints which were not considered by WAPCOS while preparing detailed estimates. This major deviation costing ₹ 5.88 crore over and above the contracted amount was made without approval of the competent authority/SAI. The work was incomplete as of August 2025 with delay of more than four years.

(iv) NCoE Lucknow: DPAC approved (June 2019) construction of 300 bedded hostel at NCoE Lucknow at a cost of ₹ 26.77 crore to be completed by March 2021. However, in November 2019, a High Tension (HT) overhead electrical line was found passing through the upcoming project, which was required to be shifted before start of the construction work. NCoE Lucknow incurred additional cost of ₹ 39.76 lakh in June 2020 for shifting the overhead electrical line, it also delayed the construction work by 19 months which was completed in November 2022.

(v) NCoE Kolkata: DPAC approved (June 2019) construction of a 300 bedded hostel at NCoE, Kolkata. NCoE Kolkata had pointed out the land constraint and suggested (July 2019) not to build a single 300 bedded hostel and instead proposed for separate hostels for boys (200 bedded) and girls (100 bedded). However, no cognizance of the same was taken by SAI HQ and the work was also started before fire NOC. The PMC (WAPCOS) informed (October 2020) SAI that the State Fire Department had directed to increase the number of staircase to four instead of three in hostel building having additional cost implication of ₹ 86 lakh or the number of studio apartments may be reduced from 24 to 16 to keep the area same (7509 sq.m.). Construction of staircases at an additional cost of ₹ 86 lakh was approved in 98th meeting (July 2021) of Finance Committee of SAI. The work of hostel was stated (August 2025) to be almost complete as finishing, inventory taking, removal of debris etc. was under progress and an amount of ₹ 27.61 crore was transferred to WAPCOS. However, the hostel was yet to be handed over to SAI.

(vi) NCoE Itanagar: DPAC initially approved (June 2019) construction of 300-bedded hostel at STC Dharamshala (Himachal Pradesh) which was changed and shifted (September 2021) to NCoE Itanagar for 120 bedded hostel at a cost of ₹ 26.72 crore due to non-availability of land at Dharamshala. No approval of DPAC was obtained for change in location of hostel. The work commenced in February 2022 with due date of completion in March 2024. However, work was incomplete with financial progress of 32 *per cent* and physical progress of 40 *per cent* as of September 2025.

The above instances indicated deficiencies in the planning phase, lack of proper coordination with the PMCs, changes in PMC resulting in delay or non-completion of projects.

(B) Delay in execution and lack of monitoring of works

There were significant delays in completion of the infrastructure projects like hostels and fields of play leading to the facilities not being provided to the athletes in a timely manner. SAI as per the directions of the 41st GB meeting (September 2013) established (October 2015) Project Management Group (PMG) the Terms of Reference of which included finalisation of scope of work and monitoring of the progress of the projects.

The SAI undertook construction of 21 hostels out of 123 construction projects during 2017-18 to 2021-22 of which 16 were complete as of March 2025. Audit, in addition to the shortcomings in the planning stage of construction of hostels as discussed above, also noticed avoidable delays in the project execution. The audit test-checked 17 new hostel projects at SAI Headquarters of which 12 projects were complete as of March 2025. There was a time lag of three to ten months in 10 out of 17 hostels projects between the period of issue of Administrative Approval and Expenditure Sanction (AA&ES) and issue of Letter of Award (LOA) by PMC to the contractor. Further, time overrun of 8 to 50 months was observed in 16 projects, as mentioned in **Annexure 7.1**, while in one project the time for completion of project was not mentioned in the AA&ES.

Audit observed that the delays were due to deficiencies in planning of the projects, *viz.* non-availability of site, non-finalization of site/structure/design, non-obtaining of clearances of local authorities, delay in release of funds by PMC to contractor, splitting of tender by PMC first for civil works and later for other items such as external developments works, furniture and other facilities.

SAI / Ministry replied (October 2023) that delay was due to imposition of lockdown as well as transfer of funds due to establishment of Central Nodal Agency (CNA) system. SAI had also repeatedly directed WAPCOS to speed up the work and issued instructions for fulfilment of pre-requisite formalities before finalization of estimates.

As per the latest status provided by SAI (August 2025), out of 17 new construction projects of hostels, construction of eight 300-bed hostels and four other hostels was complete as of March 2025 and five was under progress[102] as of March 2025 even after lapse of more than three years from the issue of AA&ES. Audit noted that four of these five incomplete works were required to be completed in 18 to 24 months from the issue of AA&ES to PMC while the time schedule for completion of hostel at NCoE Itanagar was not prescribed in AA&ES.

The following specific instances regarding the construction of hostels revealed the lacunae in compliance and monitoring.

(i) Construction of hostel building in violation of development rules

SAI decided (March 2017) to construct hostels for male and female hockey players within the premises of **Major Dhyan Chand National Stadium (MDCNS)** for National Hockey Academy (NHA) in order to prepare a team for 2024 and 2028 Olympic Games. SAI decided to use the site setbacks, *i.e.* area of 12-15 meters adjoining the inner boundary of the plot where CPWD had raised semi-permanent structures to be used as site office during earlier renovation of the MDCNS Complex for Commonwealth Games 2010.

The work of conversion of those office structures to Hostels with prefab technology along with provision of Air Conditioners, renovation of administrative block, supply of furniture etc. was awarded to WAPCOS during May to September 2017 at a total cost of ₹ 2.52 crore. Scrutiny of records revealed the following deficiencies:

- SAI created hostels in those semi-permanent structures though CPWD had cautioned (December 2016 and February 2017) that no construction was permissible on the land housing its site offices as per the local building bye-laws[103].

[102] LNCPE Thiruvananthapuram, NCoE Imphal, NCoE Kolkata, IG Stadium, New Delhi and NCoE Itanagar

[103] The site office of CPWD was a site setback area (representing area between the boundary wall and the buildings). As per local building byelaws, no construction was permissible to be carried

- Hostels were commissioned in September 2017 but within seven months (May 2018), they required repair and maintenance such as, water logging, non-functioning of electrical and plumbing items. This indicated the poor quality of work. Eventually, the hostels were to be vacated in March 2022 and players shifted to hostel in JNS for carrying out repairs.

Thus, the hostels were constructed in a hurried manner violating the building bye-laws and procedures. The construction too was sub-standard which ultimately resulted in non-availability of good hostel facilities for the hockey players.

SAI informed (October 2023) that the repair work was completed in April 2023 and the players were shifted from JNS to MDCNS hostel.

(ii) One of the 17 hostel projects *viz.*100 bedded hostel for girls at STC Puducherry was delayed on account of shifting to new location, delay in electric connection etc. In respect of the same project, Finance Committee later observed (September 2023) that the local PMG got the works worth ₹ 45.38 lakh without the approval of the competent authority. The Committee also stated that in several other infrastructure projects, the PMG which was essentially constituted to ensure proper monitoring and timely completion of the project, has been getting extra work done and due approval of the competent authority has not been obtained prior to starting work at additional items. SAI disbanded the PMGs (September 2023) on the basis of directions of Finance Committee and established (October 2023) Technical Monitoring Committees with sole purpose of monitoring the progress of the work without any authority to take decisions with financial implications.

Recommendation: The Ministry may direct SAI to strengthen its process of identification of projects taking into consideration the availability of sites/land and ensure compliance of requisite processes as well as norms for their approvals.

7.2.3.4 Fields of Play (FoPs)

(A) Delay in execution of works

The SAI undertook construction of 45 FoPs out of 123 construction projects during 2017-18 to 2021-22 of which 42 were complete as of March 2025. Audit test-checked nine projects of which seven projects were completed as of March 2025 in which cost

out on the site setback area as per the total area of the complex. Since the plot area of National Stadium was more than 10,000 sq. mt., at least 12 to 15 metres was to be left as setback.

overrun of ₹ 67 lakh in two projects[104] was observed. There were four works in which no time period was prescribed for completion of work while time overrun of 4 to 42 months in three works and more than six years in one incomplete project was observed as mentioned in **Annexure-7.2**.

It was observed that there were shortcomings in various stages of implementation of projects related to Fields of Play in terms of assessment of needs, contract management and timely provision of funds for the projects. The following shortcomings were noticed during the test check of the above nine projects.

(B) Subsequent changes in the scope of FoP projects

The projects related to Fields of Play too lacked robust planning and were affected by the changes in scope during the execution stage. The following instances illustrate the weakness in process:

- The Ministry decided (March 2017) to set up South Asian Paralympics Centre for differently abled sportspersons at **NSWC, Gandhinagar** at an estimated cost of ₹ 50.00 crore. Out of this, the Department of Empowerment of Persons with Disabilities (DEPwD) was to contribute ₹ 20.00 crore. DEPwD released an amount of ₹ 10.00 crore as 1st instalment (June 2017) under the SIPDA[105] Scheme. SAI decided to execute the work which included FoPs and Hostel (150 bedded) in two phases (₹ 50.47 crore under Phase-I and ₹ 23.12 crore under Phase-II). Subsequently, Secretary (Sports) and DG SAI modified (April/July 2019) the scope of the project considerably as all infrastructures proposed in the two phases were abolished except for the construction of Hostel (400 bedded) through SAI. In view of changes in the project, revised estimate of ₹ 30.28 crore was approved in March 2021. The work was to be completed by May 2022. The construction of hostel was incomplete till date (April 2025) due to changes in the project. SAI replied (August 2025) that 95 *per cent* of civil work has been completed and remaining work would be completed by September 2025. The tentative cost of completion of work was ₹ 25.73 crore out of which an expenditure of ₹ 21.51 crore has been incurred and remaining amount of ₹ 4.22 crore was sanctioned by the competent authority.

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[104] Synthetic Athletic Track at NCoE, Bengaluru (₹ 41 lakh) and Synthetic Hocky Turf at STC Hazaribagh (₹ 26 lakh)

[105] Scheme for Implementation of the Rights of Persons with Disabilities Act, 2016 (SIPDA)

- SAI approved (October 2020) construction of Fencing Hall at **NCoE Aurangabad** to be executed by M/s NPCC Ltd at a cost of ₹ 2.00 crore which was to be completed by August 2021. The work was completed with delay in March 2024 at a cost of ₹ 2.20 crore due to revision of work [106].
- SAI approved (July 2017) the work for construction of Multipurpose Indoor Hall at **NCoE Mumbai** at a cost of ₹ 8.00 crore which was to be completed by May 2018. The work was, however, awarded to a contractor in November 2018, *i.e.* after a delay of 16 months from the date of issue of administrative approval. Further, instead of multiple disciplines such as gymnastics, judo and kabaddi, the hall was earmarked (September 2021) exclusively for wrestling. The work was completed in June 2023 after a delay of five years.
- The SAI / Ministry also accepted that two works, *viz.* 'Development of 17 playfields at different locations in Jaipur rural' and 'Construction of 17 Gymnasium Halls at different locations in Jaipur rural', sanctioned at a cost of ₹ 8.85 crore and ₹ 3.06 crore under the jurisdiction of NCoE Gandhinagar. The work commenced in December 2018 and March 2019 respectively and completed with a delay of 26 and 23 months respectively due to delays in handing over of land amongst other reasons.

SAI / Ministry replied (September 2023) that modifications at Paralympics Centre were made based on analysis by the competent authority in the interest of the project while scope revision for construction of Fencing Hall at NCoE Aurangabad was permissible to accommodate additional requirement during progress of work which was carried out based on recommendation of PMG.

The replies are not tenable as frequent revision of scope of work indicates lack of initial planning and brings in problems in contract management as well as timely completion of projects.

In case of Multipurpose Indoor Hall at NCoE Mumbai, SAI / Ministry replied (August 2023) that delay was mainly due to non-payment to contractor by PMC, which shows lack of monitoring and coordination between SAI and the PMC. The lack of monitoring was accepted by the Finance Committee.

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[106] Revised estimate including the provision flooring materials, spectator gallery, office and storeroom furniture, HVAC system.

Recommendation: The Ministry may direct SAI to formulate comprehensive Standard Operating Procedures (SoPs) for the processes to be followed for planning and execution of infrastructure projects.

(C) Lack of effective contract management in works of FoPs

It was observed that the projects were not conceived or planned diligently but there was also laxity in contract management which is evident from the observations about the following works:

- SAI approved (October 2017) project of laying of synthetic athletic track of 400m at **STC Tinsukia, Assam** which was to be executed by Manipur Industrial Development Corporation Ltd (MANIDCO) as PMC in nine months by July 2018. SAI released ₹ 6.00 crore out of total sanctioned cost of ₹ 7.00 crore till December 2020. SAI informed (July 2021) the Ministry that 75 *per cent* of the work was completed. However, physical inspection carried out at site (August 2021) revealed that only 10 *per cent* work had been completed and no labour, contractor's staff and construction machinery were found at work site, raw material for synthetic track was found damaged, and some sub-works were not started. Thus, progress of work was not commensurate with the amount released for the work.

  Audit observed that MANIDCO issued (September 2021) a notice to its concerned engineer. SAI informed in its reply (August 2023) that the work at Tinsukia had been restarted and was expected to be completed by March 2024.

  SAI informed (August 2025) that the physical progress of the project at Tinsukia was 95 per cent while financial progress was 100 per cent.

- SAI approved (August 2017) construction of international size synthetic eight lane athletic track of 400 metre at **STC Dimapur**, Nagaland at the cost of ₹ 7.00 crore which was to be completed by March 2019. SAI released ₹ 7.00 crore to MANIDCO till May 2019. MANIDCO also submitted UC of full amount was submitted by January 2020, however, SAI Headquarters noticed (February 2022) that only 80 *per cent* work was complete and the date for completion was extended to March 2022. Despite the inordinate delay in completion of the work, no action was initiated against MANIDCO. The synthetic track was not ready to use as on March 2025 even after lapse of more than five years from date of approval of the project and the athletes were deprived of the requisite facilities.

SAI informed (August 2025) that the project is complete except final line marking and installation of athletic equipment. Further, remaining work is expected to be completed after the monsoon season.

Recommendation: SAI needs to have a clause of penalty in Memorandum of Association (MoA) signed with the PMCs for delay in completion of the works and other deficiencies in execution of the projects so as to ensure timely completion of projects without deficiencies.

SAI / Ministry replied (October 2023) that henceforth all MoU/MoA will have penal clauses.

(D) Sub-standard quality of work

(i) Jawaharlal Nehru Stadium (JNS), New Delhi

SAI approved the work of replacement of Synthetic Athletic Track at JNS (July 2017) at a cost of ₹ 7.00 crore, to be completed by June 2018. The work did not start due to organisation of Khelo India Games in March 2018. The work could start only by February 2020 after taking into consideration modifications considered during the intervening period and revision of cost to ₹ 7.37 crore. SAI released an amount of ₹ 6.45 crore by May 2021.

In October 2021, SAI / PMG observed that the newly relayed track had developed undulation on both sides of the tunnel, which indicates the poor quality of work of laying of Synthetic Athletic Track. SAI had to ask (October 2021) CPWD to carry out the repair work of the sunken and damaged patch of the synthetic track in the non-playing area.

Failure of SAI to engage expert agencies for laying synthetic track at JNS, which is an iconic stadium for athletics, indicated a serious lapse as no athletics event could be held at JNS due to non-functional athletic track. This resulted in a huge facility rendered unusable for sports activities besides infructuous expenditure of ₹ 6.45 crore released to WAPCOS for this purpose during September 2017 to May 2021.

SAI / Ministry replied (October 2023) that rectification of track shall commence in December 2023. SAI further informed that (August 2025) rectification work of track has not yet been commenced.

(ii) Non-compliance of prescribed specifications in construction of multipurpose indoor hall at EC Kotputli, Rajasthan

SAI sanctioned project of multi-purpose indoor hall, football ground and athletic track at Extension Centre at LBS Government PG College, Kotputli under STC Jaipur. The project was to be implemented by NBCC to which funds of ₹ 3.12 crore were released during March 2017 to July 2018. The project was handed over (February 2020) by NBCC to College Monitoring Committee with delay of 25 months.

The Principal brought (September 2021 and January 2022) to the notice of NBCC the following issues of non-adherence to drawings and agreed specifications by the contractor:

- As against the provision for construction of RCC framed structure in the estimates, roof of the multipurpose hall was covered with normal quality tin-shed with false ceiling. As a result, leakage of water started from the roof side of the hall due to poor binding of tin-shed work. Consequently, the false ceiling had fallen off. The doors fitted by the contractor had also fallen.
- Solar lighting system, firefighting system, 3000 litre capacity overhead RCC water tank and stairs for climbing to the roof had not been installed/constructed though they were included in the work order.

The Principal accepted (February 2023) that the construction works were not executed as per the prescribed drawing and design. The reply of SAI / Ministry (October 2023) apart from stating that Athletics discipline with 17 athletes was running since 2020-21, was silent with respect to deficiencies in the execution of work or their rectification.

(iii) Unfruitful expenditure of ₹ 6.37 crore due to tardy implementation of project for upgradation of Thiruvananthapuram Golf Course

The State Government of Kerala had handed over (July 2014) the Golf Course at Thiruvananthapuram spread over 25.38 acre to SAI for 33 years under an MOU for setting up a Golf Academy and a Golf Club. The union Ministry of Tourism sanctioned ₹ 24.64 crore (March 2017) and released (April 2017) ₹ 12.32 crore as first instalment to SAI for upgradation of golf course at Thiruvananthapuram. The work was to be completed by September 2019. SAI released ₹ 9.27 crore to CPWD during July 2018 to August 2019 out of which ₹ 6.37 crore was utilised on laying of turf along with other civil and electrical works. Out of ₹ 12.32 crore received as 1st instalment, the balance along with interest amounting to ₹ 4.19 crore was refunded by SAI to MOT in November 2021. SAI Headquarters informed (November 2022) that MOT declined to finance any further works of SAI TGC.

The reasons for delay and non-completion of the project were:

- There were frequent changes in scope of work and consequent revision of estimates.
- Review meetings of SAI, CPWD and SAI TGC Committee (April and June 2022) observed that many areas of fairways[107] were having hard surface, poor turfing, and waterlogging due to improper sloping/gradient/levels towards the low point, etc.
- Owing to inadequate supervision on part of CPWD and SAI, the work turned out to be of inferior quality, rendering the turf entirely unusable for golfing.

In a joint inspection of the Golf Course (February 2023), the grass planted was found to be of inferior quality, the greens were found to be sparsely spread with poor webbing of its roots and widespread algal infestation inhibiting its growth, etc. as can be seen in **Pictures 7.1** and **7.2** given below:

Picture 7.1

Picture 7.2

Unusable golf course

This resulted in non-fulfilment of upgradation of golf course facility for the use of Golf Academy which could have further facilitated training for athlete participating in Golf in international tournaments.

The above-mentioned cases of shortcomings in terms of mid-way changes in scope, delays, deficiencies in contract management, delays in release of funds in construction works of Fields of Play/other works indicate that SAI needs to streamline the process for executing and monitoring of projects so as to ensure timely completion of projects with minimum deviations and compliance of specifications.

[107] The part of a golf course between a tee and the corresponding green, where the grass is kept short.

SAI / Ministry replied (October 2023 / August 2025) that a monthly monitoring mechanism from inception to completion of projects through Ready Reckoner for Monitoring Committees (TMCs) has been put in place (November 2023) to finalize the detailed scope and specification at the time of inspection of a project and to ensure availability of encumbrance free sites to the executing agency in forthcoming projects.

Recommendation: The Ministry may direct SAI to put in place process of regular monitoring of infrastructure projects on consistent basis throughout the project lifecycle.

(E) Improper maintenance of infrastructure

The maintenance of sports and allied infrastructure is of utmost importance for quality training to athletes/players including the residential facilities. The audit reviewed the status of the same through verification of documents in SAI units as well as joint site visits during the audit process.

The review of documents revealed the non-maintenance/poor condition of infrastructure making it unsuitable for training purpose as discussed below:

- Hockey Synthetic Turf at **STC Madikeri** constructed in 2008 being used by the inmates for regular training/competitions was not suitable for use, as the surface had become hard with low cushioning effect. *The proposal for re-laying of Hockey Turf, as informed by the SAI / Ministry (May 2023) was under Prospective Planning for the year 2023-24 and estimates requested from CPWD were awaited. SAI further informed (August 2025) that old Hockey Synthetic Blue Turf of SAI, NCoE Bengaluru was re-laid at STC, Madikeri in October 2024.*
- A swimming pool at **NCoE, Sonepat** was not in operational condition since October 2019, as most of its mechanical and electrical items had served their useful life and were beyond economical repairs. *As informed by SAI / Ministry (February 2023) in-principle approval for renovation was given in November 2021 and preliminary estimates for ₹ 2.66 crore from CPWD was received (November 2022). SAI further informed (August 2025) that as approved in 56th Meeting of the Governing Board of SAI, an RFP was floated (March 2025) for selection of a Management Operator for the Operation and Maintenance of the Swimming Pool and associated infrastructure based on Highest Fixed Revenue basis. The final approval of the proposal was awaited from SAI Headquarters as of August 2025.*

- The athletes at **NCoE Sonepat** were not able to do proper practice due to poor condition of the existing track and sustained injuries during practice which affected their performance in competitions. *As informed by SAI / Ministry (February 2023) in-principle approval for relaying of track was received in November 2021 and the CPWD had submitted preliminary estimates. SAI further informed (August 2025) that project was in-principally approved under Khelo India Scheme and the DPR is currently under preparation at SAI Headquarters.*

- **STC Dharwad** had approved disciplines of Kabaddi, Basketball and Wrestling but no proper facilities for players to practice the same. The hostel building was also lying in a dilapidated condition due to non-maintenance. *SAI / Ministry stated (May 2023) that efforts were being made to create an indoor facility at the centre. SAI further informed (August 2025) that construction of new Indoor Hall was completed (98 per cent) and the same was expected to be functional from August 2025. It also added that minor upgradation works of the hostel were carried out in 2023.*

The audit also undertook joint visits during December 2022 to February 2023 for physical verification of the infrastructure in various field units of SAI. The audit observed the following:

- The Archery ground at **STC Hyderabad** was dumped with waste material and there was thick growth of vegetation around the ground. Two Hockey fields had worn out and developed cracks, turfs had shrunk and were not able to cover the full hockey playing area besides growth of vegetation around the fields. Metal wires were used to stretch them in a makeshift arrangement to get the full playing coverage. Two athletic tracks in Gachibowli Stadium under **STC Hyderabad** too were worn out and were not in usable condition.

  SAI stated (August 2025) that these FoPs at STC Hyderabad, though 20 years old and in poor condition, do not fall under the direct control of SAI and the MoU with the State Government did not facilitate major investments like re-lay of track/ hockey turf. Further, the FoP areas were occasionally rented out for private parties leading to dumping of waste/littering.

- The Hockey Playfield Turf and Synthetic Athletic Field at **NCoE Mumbai** had developed cracks and potholes at several places, as shown in **Pictures 7.3** and **7.4**. Lack of basic ground/track for training of athletes was bound to affect the performance of athletes and lead to injuries to them due to deteriorated conditions of FOPs. The infrastructure was rented by the Government of Maharashtra and as per the terms of agreement the permission of State Government was a pre-requisite for repair works. As stated, *(March 2023)* by the *SAI / Ministry the state authorities were not responding to the requests for permission to repair the Hockey turf.*

Picture 7.3	Picture 7.4
Hockey turf at NCoE, Mumbai	Synthetic Track at NCoE, Mumbai

SAI further informed (August 2025) that Hockey NCoE athletes used the usable parts of Turf for skill-based drills while athletics track is not used by SAI athletes (as athletics is not the discipline for NCoE Mumbai) but by schools/colleges/Institutions for lower level competitions/sports events. Moreover, relaying of hockey turf and athletics track are part of DPR of redevelopment project of NCoE Mumbai costing ₹ 478 crore as included in MoU signed (October 2024) by SAI with the State Government.

- Government of Jharkhand had provided infrastructure (office building and hostels) for boys and girls to **STC Ranchi** in August 2007. However, since then, STC Ranchi neither carried out any repairs/maintenance of the hostel and office building nor submitted any proposal for the same to NCoE Kolkata.

  This resulted in very poor condition of the infrastructure with regular seepage from walls and roofs during heavy rains due to which seven out of the 47 girls' hostel rooms had been rendered unusable as of February 2023. *SAI further informed (August 2025) that maintenance works worth ₹ 7.86 lakh were carried out during 2023-25 and work orders worth ₹ 5.78 lakh were issued in 2025-26. However, SAI stated that nine rooms on third floor were still unusable due to heavy seepage. It also added that the issue of maintenance was being pursued with the State Government.*

- It was noticed (January 2023) that there were cracks in walls and plaster was in worn out condition in hostel of **STC Jabalpur** which required immediate repair and painting work. Further, the walls of the rooms and bathrooms of hostel at Jabalpur had seepage, causing dampness and bad smell. The plaster of the walls of the rooms and bathrooms was falling out and doors were broken. Adequate water storage facility was not available at the hostel. Thus, the hostel was not safe and hygienic for the trainees. The *SAI / Ministry stated (August 2025) that repair work was carried out in January 2023 while repair was in progress in August 2025.*

Recommendation: SAI needs to prepare SoPs for regular inspections and maintenance of Infrastructure so that the benefits of creation of such infrastructure can be made available to the sportspersons on a sustainable basis.

SAI / Ministry replied (August 2023) that a road map of 10 years of new infrastructure requirements and replacement of FOPs including special repairs of existing infrastructure is being deliberated upon to streamline the projections and maintaining the assets properly. SAI provided (August 2025) the list of 690 projects mentioned above with estimated expenditure of ₹ 4105.23 *crore up to year 2035-36.*

(F) Idle/unfruitful sports infrastructure

The instances of idling of sports infrastructure rendering the facilities created for training and development of sportspersons unfruitful are indicated below:

(i) Indira Gandhi Sports Complex, New Delhi

In 2019-20, Indira Gandhi Sports Complex (IGSC) was declared a National Centre of Excellence (NCoE) for two priority sports, *viz.* cycling and gymnastics. It also catered to sports disciplines such as boxing, badminton, judo, basketball, table tennis and wrestling. Audit observed that SAI could not use IGSC to its full potential despite having necessary infrastructure and facilities for certain sports disciplines for want of coaches as indicated below:

- The facilities for handball and taekwondo could not be used as coaches in these disciplines were available only up to 2017-18 and 2018-19 respectively.
- Though infrastructure facilities for lawn tennis, wushu and cue sports (billiards and snooker) were available at the complex, these disciplines were not being played at IGSC and were not included in the 'Come and Play Scheme' under which infrastructure is allowed to be used at a very nominal fee. The existing infrastructure and facilities for these disciplines were not put to use.

➢ Sports facilities such as cricket ground and tennis ground at IGSC were not in use to the extent that there was uncontrolled growth of vegetation/bushes.

Picture 7.5

Picture 7.6

Deteriorated condition of tennis ground used as a dumping place

SAI / Ministry replied (August 2023) that Governing Body had directed that unutilised and under-utilised infrastructure of SAI would be given to management operators[108] to manage, maintain and operate these facilities.

(ii) Dr. Shyama Prasad Mukherjee Swimmimg Pool Complex (Dr. SPMSPC), New Delhi

(a) SAI procured (May 2014) 20 Billiards and Snooker Tables at a cost of ₹ 24.78 lakh (₹ 1.24 lakh per Table) with four tables each to be placed in five stadia of SAI located in Delhi including Dr. SPMSPC - the NCoE for swimming. SAI did not utilize these tables from June 2014 to October 2016 as the facility for use of the tables was stated to be operationalised in November 2016. A National Cue Sports Academy (NCSA) was established in two halls in Dr. SPMSPC through an MoU signed between SAI and BSFI in May 2017 for a period of two years. SAI procured (May 2017) six more Billiards and Snooker Tables through Billiards and Snookers Federation of India (BSFI) for which ₹ 11.25 lakh was released to BSFI.

(b) On completion of two years in September 2019, SAI closed the Academy on the ground that it was too expensive to run the Academy that to of non-priority sport and use of the space for swimming athletes. SAI had incurred expenditure of ₹ 8.66 crore[109] from May 2017 to September 2019 for running the NCSA which remained unfruitful as it did not yield any result.

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108 Management operator means Agency/Firm/Company appointed by SAI to setup, operate and maintain sports facility/ facilities at its stadium/ centre

109 ₹ 10.00 lakh in setting up of NCSA, ₹ 44.06 lakh towards remuneration to coaches and support staff, ₹ 16.21 lakh for Tables and ₹ 7.96 crore as electricity and air conditioning charges of two halls.

(c) After closure of NCSA in September 2019, the equipment placed there remained idle for more than three years and were deteriorating during that time and the two Halls of area measuring 10,492 sq. ft. used for Academy were also not put to any other use (**Pictures 7.7** and **7.8**). Further, only four tables were found recorded in the stock register maintained by Dr. SMPSC while remaining six tables were not found entered in the stock register.

Picture 7.7

Picture 7.8

Idle billiards and snookers tables at Dr SPMSPC

(iii) Unfruitful expenditure on construction of swimming pool at NCoE, Aurangabad

SAI approved (December 2016) the construction of FINA standard Olympic size Swimming Pool at NCoE, Aurangabad, Maharashtra at a cost of ₹ 10.30 crore which was to be completed by January 2018 by NPCC. The swimming was not an identified discipline of NCoE, Aurangabad which was also an area having water shortage.

Audit scrutiny revealed that the swimming pool was inaugurated in December 2020, *i.e.* one year after handing over of the asset and end of defect liability period. However, the quality of construction of the pool was poor as malfunctioning was noticed with major technical problem in water treatment plant within three months of inauguration. The swimming pool was found to be lying idle even during the joint physical verification conducted in January 2023 during audit. This indicated idling of the swimming pool despite expenditure of ₹ 10.30 crore.

SAI / Ministry replied (March 2023) that some repairs have been done within the defect liability period and other minor repairs have been intimated to NPCC. Further, SAI / Ministry replied (October 2023 / August 2025) that there were no proposals received against the Request for Proposal (RFP) floated for engaging an operator-cum-manager to run the swimming pool and AMC contract for maintenance/minor repairs of the pool despite the extension of last date three times.

(iv) Idle infrastructure at STCs

The infrastructure at certain STCs was also observed to be lying idle as indicated below:

- The **RC, Kolkata** took over the Sports Complex at Biswa Bangla Krirangan, Jalpaiguri for setting up of STC, Jalpaiguri as per the MOU signed (December 2016) with the Government of West Bengal. As per the MoU, the disciplines to be available initially at the Centre were athletics, archery, hockey, football, table tennis, badminton and swimming. The SAI, despite the availability of three Badminton Courts, one Table Tennis Hall with wooden flooring and a Swimming Pool, did not approve the respective disciplines and the said infrastructure was lying idle at the Centre.
- A football ground was constructed at **STC Hazaribagh** at a cost of ₹ 1.26 crore and commissioned in October 2018 but could be used by trainees only till October 2019. Thereafter, SAI discontinued football discipline (December 2019) from the STC and it remained idle till the time of audit of STC in December 2022.

SAI / Ministry, in relation to STC Jalpaiguri, replied (October 2023) that decision to run a particular discipline is based on certain considerations and it is not necessary that all disciplines indicated in the MoU necessarily run in a particular period. The decision of SAI led to idling of these facilities throughout the years. SAI did not respond to observation about STC Hazaribagh.

It was further noticed that SAI, in its 56th GB meeting (October 2022), finalised a policy for utilisation of unutilised/under-utilised infrastructure of SAI centres. Subsequently, SAI circulated (December 2022 and March 2024) Model RFP and SOP for appointment of a management operator for Operating and Maintenance of various unutilised/ under-utilised infrastructure respectively. SAI further revised (May 2024) the model RFP with a clause stating "the Selected Bidder shall be given rights to decide the fee payable of the sports activities on the basis of the participants/end users on peak hours and non-peak hours during the entire duration of the contract period."

It was also noticed that SAI floated (March 2024) RFP to appoint a Management Operator to operate and maintain tennis court at IGSC (including MDCNS and JNS) mentioned above in this para. Further, as mentioned in Paragraph 7.2.3.4(E) *ibid,* NCoE Sonepat floated (March 2025) RFP for appointment of a management operator for Operating and Maintenance of its non-operational Swimming pool. Further, it was observed[110] that many SAI centres had floated similar RFPs. Status of number of RFPs and appointment of management operators under the above mentioned policy was sought (August 2025) from SAI.

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110 Excerpts from official website of SAI (https://sportsauthorityofindia.nic.in/sai_new/tenders-archive)

SAI furnished (September 2025) details of 15 NCoEs mentioning that five[111] NCoEs have awarded contracts for the un-utilised/under-utilised facilities to private operators as of March 2025. IGSC New Delhi and JNS New Delhi have awarded contract for un-utilised/under-utilised facilities (other than FoP) to private operators as of March 2025. Further, NCoE Sonepat has floated RFP, however, financial concurrence is awaited from SAI Headquarters. NCoE Bhopal has floated RFPs, however no bidder/agency participated and qualified in any of the tender floated.

Recommendation: The Ministry may direct SAI to assess the nation-wide potential of utilisation of unutilised/under-utilised infrastructure through the management operators and progress of implementation of the policy along with its impact.

7.2.4 Availability of equipment and its utilisation

SAI Headquarters is the Central Procuring Division (CPD) for procuring Sports Goods/ Equipment/Sports Science/Medical Equipment for Regional Centres/Sub Centres/Field units for its different sports promotional schemes across the country. During 2017-18 to 2021-22, SAI Headquarters purchased sports kits, goods, equipment etc. amounting to ₹ 67.07 crore[112].

7.2.4.1 Delay in procurement of equipment

Availability of adequate sports equipment at all units of SAI is one of the primary requisites for training sportspersons. However, it was noticed from the records of SAI Headquarters and its various units there were cases of delay in procurement of required equipment on time hampering the training of players as discussed below:

(i) Delay in procurement of Shuttlecocks for Badminton Association of India

Badminton Association of India (BAI) requested (April 2018) SAI Headquarters to urgently procure 4000 dozen of shuttlecocks to meet the demand of ongoing coaching camps of core group of players. BAI revised (October 2018) its demand to 5000 dozen shuttlecocks and requested for procurement of 'Yonex' brand of shuttlecocks. BAI informed (November 2018) SAI that they get 50 *per cent* discount on the Maximum Retail Price (MRP) on shuttlecocks from Yonex/Sunrise Sports Pvt. Ltd.

After taking approval from SAI, BAI procured 275 dozen of shuttlecocks (January 2019), required for the coaching camp. SAI issued (October 2019) letter of intent to the vendor for procurement of 3100 dozen shuttlecocks under open tender costing ₹ 91.76 lakh which were delivered in November 2019. This resulted in delay of 20 months (from April 2018 to November 2019) in procurement of shuttlecocks.

[111] Bengaluru, Lucknow, Kolkata, MDCNS New Delhi and JNS New Delhi

[112] 2017-18: ₹ 9.15 crore, 2018-19: ₹ 6.43 crore, 2019-20: ₹ 9.84 crore, 2020-21: ₹ 16.24 crore, 2021-22: ₹ 25.41 crore

SAI / Ministry replied (November 2023) that the delay from April 2018 to March 2019 may not be attributed to SAI as BAI was not ready to either provide a Proprietary Article Certificate (PAC) or to adopt open tender. In the meantime, to ensure that the coaching of the national campers is not hampered, SAI had released an interim amount to BAI for immediate procurement. Further, the norms at that time have specified that funds may be released to National Sports Federations for procurement of consumables up to ₹ 1.00 crore only, while in the instant case, the estimated cost of procurement was ₹ 1.40 crore.

The reply indicates lack of effective coordination between SAI and the BAI, consuming 20 months' time for procurement of routine and essential item such as shuttlecock.

(ii) Delay in procurement of Equipment for Yachting Association of India

Yachting Association of India (YAI) submitted (November 2017) a proposal to SAI for requirement of yachting equipment including boats costing ₹ 1.28 crore for training and participation of Indian Yachting teams in the Asian Games 2018. The equipment were to be procured on priority basis well in time. YAI issued reminders (January to May 2018) to SAI requesting that any further delay would adversely affect the performance of sailors and country's medal prospects in the Asian Games. SAI initiated procurement process (June 2018) and equipment were received in Jakarta, Indonesia on 16 August 2018, *i.e.* merely two days before the start of Asian Games from 18 August 2018.

This resulted in delay of around 10 months in procurement, though it was urgent in view of the forthcoming Asian Games.

SAI did not furnish any response to the audit observation.

7.2.4.2 Distribution and use of equipment

The sports equipment should be distributed in such a way that then availability is ensured at the relevant locations and the same is not kept idle/ unused. Following deviations and inefficiencies were noticed in this regard:

- In 12 units[113] of SAI, equipment (wrestling and judo mats, gym equipment, athletic equipment, scientific equipment, medical equipment) valued at ₹ 1.74 crore were found lying idle/unutilised due to lack of space, closure of disciplines, excess purchase without assessing requirement and/or lack of technical manpower.

[113] NCoE Gandhinagar (₹ 11.45 lakh), NCoE Thiruvananthapuram (₹ 43.17 lakh), STC Dhar (₹ 2.66 lakh), STC Hazaribagh (₹ 6.45 lakh), STC Imphal (₹ 30.33 lakh), STC Jabalpur (₹ 6.37 lakh), STC Jaipur (₹ 30.54 lakh), STC Jodhpur (₹ 3.15 lakh), STC Kashipur (₹ 6.81 lakh), STC Madikeri (₹ 24.63 lakh), STC Rajnandgaon (₹ 2.30 lakh) and Akhara in Government Sardar Senior Secondary School, Kotputli (₹ 6.35 lakh)

- Five[114] out of the 16 NCoEs/STCs under NCoE Kolkata did not receive any sports equipment (non-consumables) from the NCoE during 2017-18 to 2021-22. During this period, several requests for equipment were received from three STCs (Dhenkanal, Bolpur, Lebong) and NCoE, Jagatpur.

SAI/Ministry replied (November 2023) that steps have been taken to utilize the idle and unutilised equipment which were lying in different Regional Centres. Meetings have been convened, and the list of idle equipment have been prepared. All the Regional Centres have been directed to check the above list and raise their requirement so that this equipment can be transferred to their centre for optimum utilization. SAI did not respond to the letter issued (August 2025) to seek the current status of the equipment.

Ministry/SAI, in respect of NCoE Kolkata, replied (August 2023) that since the resources available were limited, prioritization was done to cater to the requirements of those centres first which had more number of athletes and after the pandemic, the requisition requests for equipment were processed. The reply is not acceptable as equipment were not provided to the centres despite having trainees and reply did not address the issue of disparity in allotment of equipment among NCoEs/STCs.

Recommendation: SAI should ensure timely availability of sports equipment and consumables to its centres, the same is distributed optimally and the equipment does not lie idle/unused at any unit for want of required space for its installation, non-availability of coach etc.

7.2.5 Deployment of coaches

SAI has a common cadre of coaches (no discipline-wise bifurcation) with the sanctioned strength of 1,524 and their services are utilised pan-India in various SAI schemes, including NCoEs, STCs and other units under its control.

Audit noticed that posting of coaches in various units of SAI was random. In various Regional Centres SAI had posted 206 Coaches of different disciplines in different Centres, where the services of these Coaches were not utilised either due to absence of respective disciplines or trainees. This resulted in 2,572 unutilised man-months and consequently, approximately ₹ 10.29 crore[115] spent by SAI towards pay and allowances of these coaches was an infructuous expenditure **(Annexure-7.3)**.

Out of these 206 coaches, at 32 coaches could be redeployed/posted at Centres, where trainees were available for the same discipline but there was lack of coaches during

[114] Bolpur, Lebong, Gidhaur, Dhenkanal and Port Blair.

[115] Total Man-months lost= 2572
One month salary of a Coach= ₹ 40,000 (35400+2832+1800) -Initial level of Assistant Coach at Grade pay- 4200)
Total expenditure= 2572* 40,000= ₹ 10.29 crore

same year. The Regional Centre wise details where 32 coaches (384 man-months) could be deployed for proper utilisation of their services is given in **Annexure-7.4**.

These instances point to lack of efficient management in posting of coaches by SAI across various units as SAI could not utilize the expertise of the coaches at suitable centres where corresponding disciplines were available. This has resulted in denial of training to the genuine and willing trainees. This reflects lack of a periodic assessment of requirement of coaches taking into account the availability of disciplines/ trainees at each centre/unit of SAI.

Absence of coaches may affect the training of an athlete with reduced skill development, decreased motivation and discipline, lack of feedback and corrections which ultimately causes waning of the quality of sports.

SAI / Ministry replied (October 2023) that many stakeholders are involved in finalisation of requirement of coaches at a particular place and in view of evolving realms of sports like Khelo India and its multiple verticals where coordination with multiple stakeholders is required for effective delivery of services, posting and discipline mismatch is likely and inevitable. Non-availability of coach for discipline with trainees is on account of shortage of manpower because of positioning of coaches to centres with higher prospect of excellence. Posting of coaches with no discipline or disciplines which have no trainees occurred due to shifting of disciplines, administrative exigencies and also reduced or nil induction of athletes at such centres.

The reply is not justified as with periodic need assessment of each centre/ unit the utilisation of services of coaches could be optimised by their deployment as per the availability of disciplines/ trainees at respective centres/ units. SAI should devise a system/SOPs to avoid non-utilisation services of coaches for want of discipline/ trainees at the place of their posting, while catering to the needs of new programmes/ schemes like Khelo India.

Recommendation: SAI should rationalize the deployment of coaches to utilise their services on continuous basis in respective disciplines across the centres in the country based on actual availability of infrastructure and trainees/athletes.

7.2.6 Conclusion

Audit of Sports Authority of India (SAI) covering the period from 2017-18 to 2021-22 revealed deficiencies in infrastructure development, utilisation of equipment and deployment of coaches by the Authority. Out of 123 infrastructure projects taken up by SAI during this period, 115 projects have been completed as of March 2025. There were instances of frequent modifications in scope of works, delay in commencement/ execution of works, incomplete works, sub-standard quality of some works, idling of infrastructure and facilities and improper maintenance of infrastructure. The planning and assessment of requirement of infrastructure and facilities was inadequate.

In 12 units of SAI, various equipment valuing at ₹ 1.74 crore were lying idle/ unutilised due to lack of space, closure of disciplines, excess procurement and/or lack of technical manpower etc. Further, there were instances of delay in procurement of sports equipment and consumable required for the sportspersons.

Lastly, SAI had posted 206 coaches of different disciplines at its Centres, where their services were not effectively utilised due to absence of respective disciplines or trainees.

These deficiencies/shortcomings affected the infrastructure and facilities available to sportspersons preparing for various international and national events and indicated scope of improvement in execution of projects for fulfilling the objectives of promoting sports and achieving sporting excellence.

New Delhi
Dated: 04 May 2026

(SAURAV KUMAR JAIPURIYAR)
Director General of Audit
(Central Expenditure)

Countersigned

New Delhi
Dated: 18 May 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Annexures

Annexure 1.1

(Referred to in Paragraph 1.8)

Arrear in submission of accounts as on 31st March 2024

Sl. No.	Name of Autonomous Bodies	Due since	Delay in Year(s)
	Ministry of Agriculture and Farmers Welfare		
1.	Central Agricultural University (CAU) Imphal	2022-23	1
	Ministry of Culture		
2.	Jallianwala Bagh National Memorial Trust, Amritsar	2016-17	7
	Ministry of Environment, Forest and Climate Change		
3.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Port Blair, Andaman & Nicobar Islands	2020-21	3
	Ministry of Heavy Industry		
4.	National Automotive Board	2014-15	9
	Ministry of Home Affairs		
5.	Chandigarh Building and Other Construction Workers Welfare Board, Chandigarh	2018-19	5
6.	Municipal Council, Port Blair	2021-22	2
	Ministry of Jal Shakti		
7.	Godavari River Management Board (GRMB), Hyderabad	2022-23	1
8.	Krishna River Management Board (KRMB), Hyderabad	2022-23	1
	Ministry of Micro, Small and Medium Enterprises		
9.	Lakshadweep KVI Board	2015-16	8
	Ministry of Youth Affairs and Sports		
10.	National Sports University, Imphal, Manipur	2022-23	1
11.	Nehru Yuva Kendra Sangathan, New Delhi	2022-23	1

Annexure 1.2

(Referred to in Paragraph 1.9)

(A) List of Autonomous Bodies in respect of which audited accounts issued to Autonomous Bodies/Ministries upto 31.10.2023 but not laid before both Houses of Parliament up 31.12.2023

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture and Farmers' Welfare
1.	Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur, Bihar
2.	National Horticulture Board, Gurugram
3.	National Institute of Agricultural Extension Management (MANAGE), Hyderabad, Telangana
	Ministry of Ayush
4.	Central Council for Research in Siddha, Chennai
5.	Central Council for Research in Yoga and Naturopathy, New Delhi
6.	Morarji Desai National Institute of Yoga, New Delhi
7.	National Institute of Ayurveda, Jaipur
8.	National Institute of Homeopathy, Kolkata
9.	National Institute of Siddha, Chennai
10.	National Institute of Unani Medicine, Bangalore
11.	Rashtriya Ayurveda Vidyapeeth, New Delhi
	Ministry of Chemicals and Fertilizers
12.	National Institute of Pharmaceuticals Education and Research, Hajipur, Bihar
13.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Consumer Affairs
14.	Bureau of Indian Standards, New Delhi
	Ministry of Culture
15.	Central Institute of Buddhist Studies, Leh
16.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi
17.	Centre for Buddhist Cultural Studies, Tawang Monastery School, Arunachal Pradesh
18.	Centre for Cultural Resources and Training, New Delhi
19.	Gandhi Smriti And Darshan Samiti, New Delhi
20.	Khuda Bakhsh Oriental Public Library, Patna
21.	Library of Tibetan Works and Archives, Dharamshala
22.	Salarjung Museum Board, Hyderabad, Telangana
23.	Victoria Memorial Hall, Kolkata
	Ministry of Defence
24.	Aeronautical Development Agency Bengaluru
	Ministry of Education
25.	Aligarh Muslim University, Aligarh

Sl. No.	Name of Central Autonomous Bodies
26.	Assam University, Silchar, Assam
27.	Central Board of Secondary Education, New Delhi
28.	Central Sanskrit University (Earlier known as Rashtriya Sanskrit Sansthan), New Delhi
29.	Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram, Andhra Pradesh
30.	Central University of Himachal Pradesh, Dharamshala
31.	Central University of Rajasthan, Kishangarh (Ajmer)
32.	Central University of South Bihar, Gaya
33.	Central University of Tamil Nadu, Thiruvarur
34.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
35.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
36.	Indian Council of Historical Research, New Delhi
37.	Indian Council of Philosophical Research, New Delhi
38.	Indian Institute of Advanced Studies, Shimla
39.	Indian Institute of Information Technology (IIIT) Surat
40.	Indian Institute of Information Technology (IIIT), Allahabad
41.	Indian Institute of Information Technology (IIIT), Bhagalpur, Bihar
42.	Indian Institute of Information Technology (IIIT), Kalyani, West Bengal
43.	Indian Institute of Information Technology (IIIT), Sonepat
44.	Indian Institute of Information Technology (IIIT), Sricity, Chittoor, Andhra Pradesh
45.	Indian Institute of Information Technology (IIIT), Una, Himachal Pradesh
46.	Indian Institute of Information Technology (IIIT), Vadodara
47.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram
48.	Indian Institute of Information Technology, Design and Manufacturing (IITDM), Kurnool, Andhra Pradesh
49.	Indian Institute of Information Technology, Dharwad, Karnataka
50.	Indian Institute of Management (IIM) Jammu
51.	Indian Institute of Management (IIM), Raipur, Chhattisgarh
52.	Indian Institute of Management (IIM), Sambalpur, Odisha
53.	Indian Institute of Management, Ahmedabad
54.	Indian Institute of Management, Bodh-Gaya
55.	Indian Institute of Management, Indore, Madhya Pradesh
56.	Indian Institute of Management, Kashipur
57.	Indian Institute of Management, Kolkata
58.	Indian Institute of Management, Rohtak
59.	Indian Institute of Management, Sirmaur, Himachal Pradesh
60.	Indian Institute of Science Education & Research, Kolkata
61.	Indian Institute of Science Education & Research, Mohali, Punjab

Sl. No.	Name of Central Autonomous Bodies
62.	Indian Institute of Science Education and Research (IISER), Bhopal
63.	Indian Institute of Science, Bangalore
64.	Indian Institute of Technology (IIT) Bhilai, Chhattisgarh
65.	Indian Institute of Technology (IIT) Jammu
66.	Indian Institute of Technology (IIT), Goa
67.	Indian Institute of Technology (IIT-BHU), Varanasi
68.	Indian Institute of Technology, Indore, Madhya Pradesh
69.	Indian Institute of Technology, Kharagpur, West Bengal
70.	Indian Institute of Technology, Madras
71.	Indian Institute of Technology, Patna
72.	Indian Institute of Technology, Roorkee.
73.	Indian Institutes of Science Education and Research (IISER), Berhampur, Odisha
74.	Indian Institutes of Science Education and Research (IISER), Tirupati, Andhra Pradesh
75.	Jawaharlal Nehru University, New Delhi
76.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain, Madhya Pradesh
77.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha, Maharashtra
78.	Mahatma Gandhi Central University, Motihari, Bihar
79.	Malviya National Institute of Technology, Jaipur
80.	Maulana Azad National Institute of Technology, Bhopal
81.	Maulana Azad National Urdu University, Hyderabad, Telangana
82.	Motilal Nehru National Institute of Technology, Allahabad
83.	National Commission for Minorities Educational Institutions, New Delhi
84.	National Institute of Open Schooling, Noida.
85.	National Institute of Technology (NIT) Delhi
86.	National Institute of Technology (NIT) Karaikal Puducherry
87.	National Institute of Technology (NIT), Pauri, Uttarakhand
88.	National Institute of Technology (NIT), Tadepallidgudem, Andhra Pradesh
89.	National Institute of Technology, Durgapur, West Bengal
90.	National Institute of Technology, Hamirpur, Himachal Pradesh
91.	National Institute of Technology, Hazratbal, Srinagar
92.	National Institute of Technology, Jamshedpur, Jharkhand
93.	National Institute of Technology, Kurukshetra
94.	National Institute of Technology, Patna
95.	National Institute of Technology, Raipur, Chhattisgarh
96.	National Institute of Technology, Rourkela, Odisha
97.	National Institute of Technology, Warangal, Telangana

Sl. No.	Name of Central Autonomous Bodies
98.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur, Madhya Pradesh
99.	Pondicherry University, Puducherry
100.	Sardar Vallabhbhai National Institute of Technology, Surat
101.	School of Planning and Architecture, Bhopal
102.	School of Planning and Architecture, Vijaywada, Andhra Pradesh
103.	Tezpur University, Tezpur
104.	The English and Foreign Languages University, Hyderabad, Telangana
105.	Tripura University
106.	University of Hyderabad, Hyderabad, Telangana
107.	Vishva Bharati, Santiniketan, West Bengal
108.	Visvesvaraya National Institute of Technology, Nagpur, Maharashtra
	Ministry of Environment, Forest and Climate Change
109.	Central Zoo Authority, New Delhi
110.	National Bio-diversity Authority, Chennai
	Ministry of Food Processing
111.	National Institute of Food Technology Entrepreneurship and Management (NIFTEM), Thanjavur, Tamil Nadu
	Ministry of Health and Family Welfare
112.	All India Institute of Medical Sciences, Bilaspur
113.	All India Institute of Medical Sciences, Awantipora (J&K)
114.	All India Institute of Medical Sciences, Bathinda, Punjab
115.	All India Institute of Medical Sciences, Deoghar, Jharkhand
116.	All India Institute of Medical Sciences, Guwahati, Assam
117.	All India Institute of Medical Sciences, Jodhpur
118.	All India Institute of Medical Sciences, Madurai
119.	All India Institute of Medical Sciences, Mangalagiri, Andhra Pradesh
120.	All India Institute of Medical Sciences, New Delhi
121.	All India Institute of Medical Sciences, Raebareli
122.	All India Institute of Medical Sciences, Rishikesh
123.	Dental Council of India, New Delhi
124.	Indian Nursing Council, New Delhi
125.	Post Graduate Institute of Medical Education and Research, Chandigarh
	Ministry of Home Affairs
126.	Rashtriya Rakhsha University, Gujarat
	Ministry of Housing and Urban Affairs
127.	National Capital Region Planning Board
128.	Rajghat Samadhi Committee
	Ministry of Labour and Employment
129.	Employees State Insurance Corporation, New Delhi
130.	V.V. Giri National Labour Institute, Noida

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Law and Justice
131.	National Judicial Academy, Bhopal
132.	National Legal Service Authority, New Delhi
	Ministry of Minority Affairs
133.	Central Waqf Council, New Delhi
	Ministry of Petroleum and Natural Gas
134.	Petroleum and Natural Gas Regulatory Board
	Ministry of Science and Technology
135.	Council of Scientific and Industrial Research, New Delhi
	Ministry of Social Justice and Empowerment
136.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
137.	National Institute for Locomotor Disabilities (Divyangjan), Kolkata (formerly National Institute for Orthopaedically Handicapped, Kolkata)
138.	National Institute of Empowerment of Persons with Multiple disabilities, Chennai
139.	National Institute of Mental Health Rehabilitation (NIMHR), Sehore, Bhopal
140.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
141.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi
142.	Rehabilitation Council of India, New Delhi
	Ministry of Tribal Affairs
143.	National Education Society for Tribal Students, New Delhi
	Ministry of Women and Child Development
144.	Chandigarh Commission for Protection of Child Rights, Chandigarh
145.	National Commission for Protection of Child Rights, New Delhi
146.	National Commission for Women, New Delhi

(B) List of Autonomous Bodies in respect of which audited accounts issued to Autonomous Bodies/Ministries upto 31.10.2023 laid before Lok Sabha upto 31.12.2023 but not laid in Rajya Sabha

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture and Farmers' Welfare
1.	National Institute of Plant Health Management, Hyderabad, Telangana
2.	Protection of Plant Varieties and Farmers Rights Authority, New Delhi
	Ministry of Chemicals and Fertilizers
3.	National Institute of Pharmaceuticals Education and Research, Ahmedabad
	Ministry of Commerce and Industry
4.	National Industrial Corridor Development and Implementation Trust

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Communications and Information Technology
5.	Telecom Regulatory Authority of India (TRAI-CPF)
	Ministry of External Affairs
6.	Indian Council for Cultural Relations, New Delhi.
	Ministry of Fisheries, Animal Husbandry and Dairying
7.	Animal Welfare Board of India, Ballabhgarh, Haryana
	Ministry of Health and Family Welfare
8.	All India Institute of Medical Sciences, Gorakhpur, Uttar Pradesh
9.	All India Institute of Medical Sciences, Patna
10.	Chittaranjan National Cancer Institute, Kolkata

(C) List of Autonomous Bodies in respect of which audited accounts issued to Autonomous Bodies/Ministries upto 31.10.2023 laid before Rajya Sabha upto 31.12.2023 but not laid in Lok Sabha

Sl. No.	CAB Name
	Ministry of Ayush
1.	Institute of Teaching and Research in Ayurveda, Jamnagar
	Ministry of Chemicals and Fertilizers
2.	National Institute of Pharmaceuticals Education and Research, Kolkata
3.	National Institute of Pharmaceuticals Education and Research, Raebareli
	Ministry of Education
4.	Central University of Gujarat, Gandhinagar
5.	Central University of Jammu, Jammu
6.	Central University of Punjab, Bhatinda, Punjab
7.	Indian Institute of Information Technology (IIIT), Kottayam
8.	Indian Institute of Technology, Hyderabad, Telangana
9.	Navodaya Vidyalaya Samiti, Noida
10.	Sant Longowal Institute of Engineering and Technology, Sangrur
	Ministry of External Affairs
11.	Indian Council of World Affairs, New Delhi
12.	Nalanda University, Rajgir, Bihar
	Ministry of Law and Justice
13.	State Legal Service Authority, UT, Chandigarh
	Ministry of Ports, Shipping and Waterways
14.	Chennai Port Authority
15.	Paradip Port Authority, Paradip (erstwhile Paradip Port Trust)
	Ministry of Youth Affairs and Sports
16.	National Anti-Doping Agency, New Delhi

Annexure 1.3

(*Referred to in Paragraph 1.12*)

List of Autonomous Bodies where internal audit was not conducted

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture and Farmers Welfare
1.	Coconut Development Board, Kochi
2.	Rani Lakshmi Bai Central Agricultural University, Jhansi
	Ministry of Ayush
3.	All India Institute of Ayurveda, New Delhi
4.	Central Council for Research in Ayurvedic Sciences, New Delhi
5.	Central Council for Research in Homeopathy, New Delhi
6.	Central Council for Research in Unani Medicine, New Delhi
7.	Central Council for Research in Yoga and Naturopathy
8.	Morarji Desai National Institute of Yoga
9.	National Commission for Homeopathy
10.	National Commission for Indian System of Medicine
11.	National Institute of Ayurveda, Jaipur
12.	National Institute of Homeopathy, Kolkata
13.	National Institute of Naturopathy, Pune
14.	National Institute of Siddha, Chennai
15.	National Institute of Sowa-Rigpa, Leh
16.	North Eastern Institute of Ayurveda & Homeopathy, Shillong
17.	North Eastern Institute of Folk Medicine, Arunachal Pradesh
18.	Rashtriya Ayurvedic Vidyapeeth
	Ministry of Chemicals and Fertilizers
19.	National Institute of Pharmaceuticals Education and Research, Kolkata
20.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Civil Aviation
21.	Airport Economic Regulatory Authority of India
	Ministry of Commerce & Industry
22.	Agricultural & processed Food Products Export Development Authority
23.	Falta Special Economic Zone Authority, Kolkata
24.	Kandla SEZ, Ahmedabad
25.	Madras Export Processing Zone, Chennai

Sl. No.	Name of Central Autonomous Bodies
26.	Spices Board
27.	Tea Board India, Kolkata
	Ministry of Coal
28.	Coal Mines Provident Fund Organization
	Ministry of Consumer Affairs, Food and Public Distribution
29.	Warehousing Development and Regulatory Authority, New Delhi
	Ministry of Culture
30.	Asiatic Society, Kolkata
31.	Central Institute of Buddhist Studies, Leh
32.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh
33.	Library of Tibetan Works and Archives, Dharamshala
34.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
35.	National Council of Science Museum, Kolkata
36.	Rampur Raza Library Board, Rampur, Uttar Pradesh
	Ministry of Defence
37.	National Institute of Mountaineering and Sports, Dirang Arunachal Pradesh
	Ministry of Education
38.	Allahabad University, Allahabad
39.	Assam University, Silchar, Assam
40.	Auroville Foundation, Tamil Nadu
41.	Board of Apprenticeship Training, Mumbai
42.	Central Board Of Secondary Education, New Delhi
43.	Central Tribal University of Andhra Pradesh, Vizianagaram, Andhra Pradesh
44.	Central University Odisha, Koraput
45.	Central University of Haryana, Narnaul/Mahendergarh
46.	Central University of Himachal Pradesh, Dharamshala
47.	Central University of Jammu, Jammu
48.	Central University of Jharkhand, Ranchi
49.	Central University of Kashmir, Srinagar
50.	Central University of Kerala, Kasargod
51.	Central University of Punjab, Bhatinda, Punjab

Sl. No.	Name of Central Autonomous Bodies
52.	Central University of Rajasthan, Kishangarh (Ajmer)
53.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
54.	Ghani Khan Chaudhary Institute of Engineering and Technology, Kolkata
55.	Indian Council of Philosophical Research, New Delhi
56.	Indian Institute of Information Technology, Allahabad
57.	Indian Institute of Information Technology, Bhopal
58.	Indian Institute of Information Technology, Kalyani, West Bengal
59.	Indian Institute of Information Technology, Kota, Rajasthan
60.	Indian Institute of Information Technology, Lucknow
61.	Indian Institute of Information Technology, Pune, Maharashtra
62.	Indian Institute of Information Technology, Raichur, Karnataka
63.	Indian Institute of Information Technology, Ranchi
64.	Indian Institute of Information Technology, Srirangam, Trichy
65.	Indian Institute of Information Technology, Una, Himachal Pradesh
66.	Indian Institute of Management, Nagpur, Maharashtra
67.	Indian Institute of Management, Ranchi
68.	Indian Institute of Technology, Dharwad
69.	Indian Institute of Technology, Goa
70.	Indian Institute of Technology, IITBHU Varanasi
71.	Indian Institute of Technology, Jammu
72.	Indian Institute of Technology, Kanpur
73.	Indian Institute of Technology, Mandi, Himachal Pradesh
74.	Indian Institute of Technology, Palakkad, Kerala
75.	Indian Institute Technology (Indian School of Mines), Dhanbad
76.	Indian Institutes of Science Education and Research, Berhampur, Odisha
77.	Kendriya Vidyalaya Sangathan, New Delhi
78.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha, Maharashtra
79.	Maulana Azad National Institute of Technology, Bhopal
80.	National Bal Bhavan Society, New Delhi
81.	National Book Trust, New Delhi.
82.	National Commission for Minorities Educational Institutions, New Delhi
83.	National Council for promotion of Sindhi Language, New Delhi

Sl. No.	Name of Central Autonomous Bodies
84.	National Council for Teachers Education, New Delhi
85.	National Council of Educational Research & Training, New Delhi.
86.	National Institute of Technical Teachers Training and Research, Bhopal
87.	National Institute of Technology, Calicut
88.	National Institute of Technology, Durgapur, West Bengal
89.	National Institute of Technology, Goa
90.	National Institute of Technology, Hazratbal, Srinagar
91.	National Institute of Technology, Mizoram
92.	National Institute of Technology, Pauri, Uttarakhand
93.	National Institute of Technology, Silchar, Assam
94.	National Institute/University of Educational Planning & Administration, New Delhi
95.	North-Eastern Hill University, Shillong
96.	North-Eastern Regional Institute of Science & Technology, Nirjuli, Itanagar, Arunachal Pradesh
97.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur, Madhya Pradesh
98.	Pondicherry University, Puducherry
99.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh
100.	School of Planning and Architecture, New Delhi
101.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi
102.	The Gurukala Kangri Vishwavidyalaya, Haridwar
103.	University Grants Commission, New Delhi
104.	Vishva Bharati, Santiniketan, West Bengal
	Ministry of Environment, Forest and Climate Change
105.	Central Zoo Authority, New Delhi
106.	Commission for Air Quality Management, New Delhi
107.	Compensatory Afforestation Fund Management and Planning Authority, Delhi
108.	National Tiger Conservation Authority, New Delhi
109.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of External Affairs
110.	Indian Council for Cultural Relations, New Delhi

Sl. No.	Name of Central Autonomous Bodies
111.	Indian Council of World Affairs, New Delhi
112.	South Asian University, New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
113.	Animal Welfare Board of India, Ballabhgarh, Haryana
114.	Coastal Aquaculture Authority, Chennai
115.	Veterinary Council of India, New Delhi
	Ministry of Food Processing
116.	National Institute of Food Technology Entrepreneurship and Management, Kundli
	Ministry of Health and Family Welfare
117.	All India Institute of Medical Sciences, Awantipora (J&K)
118.	All India Institute of Medical Sciences, Bhubaneswar
119.	All India Institute of Medical Sciences, Gorakhpur, Uttar Pradesh
120.	All India Institute of Medical Sciences, Guwahati, Assam
121.	All India Institute of Medical Sciences, Jodhpur
122.	All India Institute of Medical Sciences, Kalyani, West Bengal
123.	All India Institute of Medical Sciences, Madurai
124.	All India Institute of Medical Sciences, Nagpur, Maharashtra
125.	All India Institute of Medical Sciences, New Delhi
126.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
127.	Chittaranjan National Cancer Institute, Kolkata
128.	Dental Council of India
129.	Food Safety & Standard Authority of India
130.	Indian Council of Medical Research
131.	Indian Nursing Council
132.	Jawaharlal Institute of PGMER, Puducherry
133.	National Board of Examination in Medical Science
134.	National Institute of Health and Family Welfare
135.	National Medical Commission
136.	North-Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong
137.	Pharmacy Council of India
138.	Post Graduate Institute of Medical Education and Research, Chandigarh

Sl. No.	Name of Central Autonomous Bodies
139.	Regional Institute of Paramedical and Nursing Sciences (RIPANS) Aizwal
	Ministry of Home Affairs
140.	National Forensic Sciences University, Gandhi Nagar
	Ministry of Housing and Urban Affairs
141.	Real Estate Regulatory Authority for NCT of Delhi
142.	Real Estate Regulatory Authority for Chandigarh
	Ministry of Jal Shakti
143.	Betwa River Board, Jhansi, Uttar Pradesh
144.	Brahmaputra Board, Guwahati
145.	Narmada Control Authority, Vijay Nagar, Indore, Madhya Pradesh
146.	National Institute of Hydrology, Roorkee, Uttarakhand
147.	National Mission for Clean Ganga, New Delhi
148.	North Eastern Institute of Water and Land Management, Tezpur
	Ministry of Labour and Employment
149.	Central Board of Workers Education, Nagpur (Dattopant Thengadi National Board for Workers Education and Development)
150.	Employees' Provident Fund Organization
151.	Employees' State Insurance Corporation
	Ministry of Law and Justice
152.	District Legal Service Authority, Chandigarh
153.	National Legal Service Authority, New Delhi
	Ministry of Minority Affairs
154.	Central Waqf Council, New Delhi
155.	Durgah Khawaja Saheb, Ajmer
156.	Haj Committee of India, Mumbai
157.	National Commission for Minorities
	Ministry of Petroleum and Natural Gas
158.	Petroleum and Natural Gas Regulatory Board
	Ministry of Ports, Shipping and Waterways
159.	Calcutta Dock Labour Board, Kolkata
160.	Mumbai Port Authority
161.	Syama Prasad Mookerjee Port, Kolkata (erstwhile Kolkata Port Trust)

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Power
162.	Bureau of Energy Efficiency
163.	Central Electricity Regulatory Commission
164.	National Power Training Institute
	Ministry of Railways
165.	Centre for Railway Information System, New Delhi
166.	Gati Shakti Vishwavidyalaya, Vadodara
	Ministry of Skill Development and Entrepreneurship
167.	National Council for Vocational Education and Training, New Delhi
	Ministry of Social Justice and Empowerment
168.	Atal Bihari Vajpayee Training Centre for Disability Sports, Gwalior
169.	National Institute of Visually Handicapped, Dehradun
170.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
	Ministry of Tribal Affairs
171.	National Education Society for Tribal Students, New Delhi
	Ministry of Women and Child Development
172.	National Commission for Protection of Child Rights, New Delhi
173.	National Commission for Women, New Delhi

Annexure 1.4

(Referred to in Paragraph 1.12)

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

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Ayush
1.	All India Institute of Ayurveda, New Delhi
2.	Central Council for Research in Homeopathy
3.	Morarji Desai National Institute of Yoga
4.	National Commission for Homeopathy
5.	North Eastern Institute of Folk Medicine, Arunachal Pradesh
6.	Rashtriya Ayurvedic Vidyapeeth
	Ministry of Chemicals and Fertilizers
7.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Civil Aviation
8.	Rajiv Gandhi National Aviation University
	Ministry of Coal
9.	Coal Mines Provident Fund Organization
	Ministry of Commerce & Industry
10.	Agricultural & processed Food Products Export Development Authority
11.	SEEPZ Special Economic Zone Authority, Mumbai
12.	Spices Board
13.	Tea Board India, Kolkata
	Ministry of Corporate Affairs
14.	National Financial Reporting Authority
	Ministry of Culture
15.	Asiatic Society, Kolkata
16.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi
17.	East Zone Cultural Centre, Kolkata
18.	Indian Institute of Heritage, Noida (Formerly National Museum Institute of Art Conservation and Museology, New Delhi)
19.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
20.	North-East Zone Cultural Centre, Dimapur
21.	Rampur Raza Library Board, Rampur, Uttar Pradesh

Sl. No.	Name of Central Autonomous Bodies
22.	Victoria Memorial Hall, Kolkata
23.	West Zone Cultural Centre, Udaipur
	Ministry of Defence
24.	Aeronautical Development Agency Bengaluru
	Ministry of Education
25.	AB Vajpai Indian Institute of Information Technology and Management, Gwalior
26.	Assam University, Silchar, Assam
27.	Babasaheb Bhimarao Ambedkar University, Lucknow
28.	Banaras Hindu University, Varanasi
29.	Central Institute of Classical Tamil, Chennai
30.	Central Institute of Technology, Kokrajhar, Assam
31.	Central Sanskrit University (Earlier known as Rashtriya Sanskrit Sansthan), New Delhi
32.	Central University Odisha, Koraput
33.	Central University of Haryana, Narnaul/Mahendergarh
34.	Central University of Jammu, Jammu
35.	Central University of Jharkhand, Ranchi
36.	Central University of Kashmir, Srinagar
37.	Central University of Punjab, Bhatinda, Punjab
38.	Central University of Rajasthan, Kishangarh (Ajmer)
39.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
40.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
41.	Indian Council of Historical Research, New Delhi
42.	Indian Institute of Advanced Studies, Shimla
43.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram
44.	Indian Institute of Information Technology, Bhopal
45.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool, Andhra Pradesh
46.	Indian Institute of Information Technology, Kalyani, West Bengal
47.	Indian Institute of Information Technology, Kota, Rajasthan
48.	Indian Institute of Information Technology, Lucknow
49.	Indian Institute of Information Technology, Raichur, Karnataka
50.	Indian Institute of Information Technology, Ranchi

Sl. No.	Name of Central Autonomous Bodies
51.	Indian Institute of Information Technology, Sricity, Chittoor, Andhra Pradesh
52.	Indian Institute of Management, Amritsar
53.	Indian Institute of Management, Kolkata
54.	Indian Institute of Management, Ranchi
55.	Indian Institute of Management, Rohtak
56.	Indian Institute of Management, Sirmaur, Himachal Pradesh
57.	Indian Institute of Management, Udaipur
58.	Indian Institute of Science Education & Research, Kolkata
59.	Indian Institute of Science Education & Research, Mohali, Punjab
60.	Indian Institute of Science Education & Research, Pune, Maharashtra
61.	Indian Institute of Technology, Jammu
62.	Indian Institute of Technology, Dharwad
63.	Indian Institute of Technology, Gandhinagar
64.	Indian Institute of Technology, Goa
65.	Indian Institute of Technology, IITBHU Varanasi
66.	Indian Institute of Technology, Kharagpur, West Bengal
67.	Indian Institute of Technology, Mandi, Himachal Pradesh
68.	Indian Institute of Technology, Palakkad, Kerala
69.	Indian Institute of Technology, Tirupati, Andhra Pradesh
70.	Indian Institutes of Science Education and Research, Berhampur, Odisha
71.	Kendriya Hindi Shikshan Mandal, Agra,
72.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha, Maharashtra
73.	Maulana Azad National Institute of Technology, Bhopal
74.	Nagaland University, Lumami
75.	National Council of Educational Research & Training, New Delhi.
76.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
77.	National Institute of Industrial Engineering, Mumbai
78.	National Institute of Technical Teachers Training & Research, Chennai
79.	National Institute of Technical Teachers Training and Research, Bhopal
80.	National Institute of Technology (NIT), Mizoram
81.	National Institute of Technology, Calicut
82.	National Institute of Technology, Durgapur, West Bengal

Sl. No.	Name of Central Autonomous Bodies
83.	National Institute of Technology, Hazratbal, Srinagar
84.	National Institute of Technology, Kurukshetra
85.	National Institute of Technology, Meghalaya
86.	National Institute of Technology, Nagaland
87.	National Institute of Technology, Sikkim
88.	National Institute/University of Educational Planning & Administration, New Delhi
89.	North-Eastern Hill University, Shillong.
90.	North-Eastern Regional Institute of Science & Technology, Nirjuli, Itanagar, Arunachal Pradesh
91.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur, Madhya Pradesh
92.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh
93.	Sant Longowal Institute of Engineering and Technology, Sangrur
94.	Sardar Vallabhbhai National Institute of Technology, Surat
95.	School of Planning and Architecture, New Delhi
96.	Vishva Bharati, Santiniketan, West Bengal
	Ministry of Environment, Forest and Climate Change
97.	National Tiger Conservation Authority, New Delhi
98.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of External Affairs
99.	South Asian University, New Delhi
	Ministry of Fisheries, Animal Husbandry and Dairying
100.	Animal Welfare Board of India, Ballabhgarh, Haryana
	Ministry of Food Processing Industries
101.	National Institute of Food Technology Entrepreneurship and Management, Kundli
	Ministry of Health and Family Welfare
102.	All India Institute of Medical Sciences, Bhubaneswar, Odisha
103.	All India Institute of Medical Sciences, Kalyani, West Bengal

Sl. No.	Name of Central Autonomous Bodies
104.	All India Institute of Medical Sciences, Nagpur, Maharashtra
105.	All India Institute of Medical Sciences, Raebareli
106.	Chittaranjan National Cancer Institute, Kolkata
107.	Indian Council of Medical Research-
108.	National Board of Examination in Medical Science-
109.	National Institute of Mental Health and Neuro Sciences, Bangalore
110.	National Medical Commission-
111.	North-Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong
112.	Pharmacy Council of India-
113.	Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl
	Ministry of Home Affairs
114.	Building and Other Construction Workers Welfare Board, Port Blair
115.	Rashtriya Rakhsha University, Gujarat
	Ministry of Jal Shakti
116.	National Institute of Hydrology, Roorkee, Uttarakhand
117.	North Eastern Institute of Water and Land Management, Tezpur
	Ministry of Law and Justice
118.	India International Arbitration Centre, New Delhi
119.	State Legal Service Authority, Daman
	Ministry of Minority Affairs
120.	Durgah Khawaja Saheb, Ajmer
121.	Haj Committee of India, Mumbai
	Ministry of Ports, Shipping & Waterways
122.	Calcutta Dock Labour Board, Kolkata
123.	Seamen's Provident Fund Organisation
124.	Syama Prasad Mookerjee Port, Kolkata (erstwhile Kolkata Port Trust)
125.	Vishakhapatnam Port Trust
	Ministry of Railways
126.	Rail Land Development Authority

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Skill Development and Entrepreneurship
127.	National Council for Vocational Education and Training (formerly National Skill Development Agency), New Delhi
	Ministry of Social Justice and Empoerment
128.	Atal Bihari Vajpayee Training Centre for Disability Sports, Gwalior
129.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi
	Ministry of Textile
130.	Central Silk Board
	Ministry of Tribal Affairs
131.	National Commission for Minorities, New Delhi
	Ministry of Women and Child Development
132.	Central Adoption Resource Authority, New Delhi

Annexure 1.5

(Referred to in Paragraph 1.12)

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

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Ayush
1.	Central Council for Research in Ayurvedic Sciences, New Delhi
2.	Central Council for Research in Homeopathy, New Delhi
3.	Morarji Desai National Institute of Yoga
4.	National Commission for Homeopathy
5.	National Institute of Homeopathy, Kolkata
6.	North Eastern Institute of Folk Medicine, Arunachal Pradesh
7.	Rashtriya Ayurvedic Vidyapeeth
	Ministry of Chemicals & Fertilizers
8.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Culture
9.	Asiatic Society, Kolkata
10.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi
11.	East Zone Cultural Centre, Kolkata
12.	Library of Tibetan Works and Archives, Dharamshala
13.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
14.	North-East Zone Cultural Centre, Dimapur
15.	Rampur Raza Library Board, Rampur, Uttar Pradesh
16.	Victoria Memorial Hall, Kolkata
17.	West Zone Cultural Centre, Udaipur
	Ministry of Commerce & Industry
18.	SEEPZ Special Economic Zone Authority, Mumbai
19.	Spices Board
20.	Tea Board India, Kolkata
	Ministry of Defence
21.	Aeronautical Development Agency Bengaluru
	Ministry of Education
22.	All India Council for Technical Education, New Delhi
23.	Allahabad University, Allahabad

Sl. No.	Name of Central Autonomous Bodies
24.	Assam University, Silchar, Assam
25.	Babasaheb Bhimrao Ambedkar University, Lucknow
26.	Central Institute of Classical Tamil, Chennai
27.	Central Institute of Technology, Kokrajhar, Assam
28.	Central Sanskrit University (Earlier known as Rashtriya Sanskrit Sansthan), New Delhi
29.	Central University Odisha, Koraput
30.	Central University of Jammu, Jammu
31.	Central University of Jharkhand, Ranchi
32.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
33.	Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)
34.	Indian Council of Historical Research, New Delhi
35.	Indian Institute of Advanced Studies, Shimla
36.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram
37.	Indian Institute of Information Technology, Bhopal
38.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool, Andhra Pradesh
39.	Indian Institute of Information Technology, Kalyani, West Bengal
40.	Indian Institute of Information Technology, Kota, Rajasthan
41.	Indian Institute of Information Technology, Raichur, Karnataka
42.	Indian Institute of Information Technology, Ranchi
43.	Indian Institute of Information Technology, Sricity, Chittoor, Andhra Pradesh
44.	Indian Institute of Information Technology, Surat
45.	Indian Institute of Management, Kolkata
46.	Indian Institute of Management, Ranchi
47.	Indian Institute of Management, Rohtak
48.	Indian Institute of Science Education & Research, Kolkata
49.	Indian Institute of Science Education & Research, Pune, Maharashtra
50.	Indian Institute of Technology, Delhi
51.	Indian Institute of Technology, Dharwad
52.	Indian Institute of Technology, Goa

Sl. No.	Name of Central Autonomous Bodies
53.	Indian Institute of Technology, IITBHU Varanasi
54.	Indian Institute of Technology, Jammu
55.	Indian Institute of Technology, Kharagpur, West Bengal
56.	Indian Institute of Technology, Mandi, Himachal Pradesh
57.	Indian Institute of Technology, Palakkad, Kerala
58.	Indian Institute of Technology, Ropar, Punjab
59.	Indian Institutes of Science Education and Research, Berhampur, Odisha
60.	Kendriya Hindi Shikshan Mandal, Agra
61.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha, Maharashtra
62.	Maulana Azad National Institute of Technology, Bhopal
63.	Nagaland University, Lumami
64.	National Council of Educational Research & Training, New Delhi.
65.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
66.	National Institute of Industrial Engineering, Mumbai
67.	National Institute of Technical Teachers Training & Research, Chennai
68.	National Institute of Technology, Calicut
69.	National Institute of Technology, Durgapur, West Bengal
70.	National Institute of Technology, Hazratbal, Srinagar
71.	National Institute of Technology, Kurukshetra
72.	National Institute of Technology, Meghalaya
73.	National Institute of Technology, Mizoram
74.	National Institute of Technology, Nagaland
75.	National Institute of Technology, Sikkim
76.	North-Eastern Regional Institute of Science & Technology, Nirjuli, Itanagar, Arunachal Pradesh
77.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur, Madhya Pradesh
78.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh
79.	Sant Longowal Institute of Engineering and Technology, Sangrur
80.	Sardar Vallabhbhai National Institute of Technology, Surat
81.	School of Planning and Architecture, New Delhi

Sl. No.	Name of Central Autonomous Bodies
82.	Vishva Bharati, Santiniketan, West Bengal
	Ministry of Environment, Forest and Climate Change
83.	National Tiger Conservation Authority, New Delhi
84.	State Compensatory Afforestation Fund Management and Planning Authority, Chandigarh
	Ministry of Food Processing
85.	National Institute of Food Technology Entrepreneurship and Management, Kundli
	Ministry of Health & Family Welfare
86.	All India Institute of Medical Sciences, Bhubaneswar, Odisha
87.	All India Institute of Medical Sciences, Kalyani, West Bengal
88.	All India Institute of Medical Sciences, New Delhi
89.	All India Institute of Medical Sciences, Raebareli
90.	Chittaranjan National Cancer Institute, Kolkata
91.	Indian Council of Medical Research
92.	National Medical Commission
93.	Regional Institute of Paramedical and Nursing Sciences, Aizwal
	Ministry of Home Affairs
94.	Building and Other Construction Workers Welfare Board, Port Blair
95.	National Forensic Sciences University, Gandhi Nagar
96.	Rashtriya Rakhsha University, Gujarat
	Ministry of Housing and Urban Affairs
97.	Rajghat Samadhi Committee
	Ministry of Jal Shakti
98.	Betwa River Board, Jhansi, Uttar Pradesh
99.	Brahmaputra Board, Guwahati
100.	North Eastern Institute of Water and Land Management, Tezpur
	Ministry of Labour and Employment
101.	Employees' State Insurance Corporation
	Ministry of Law and Justice
102.	India International Arbitration Centre, New Delhi
	Ministry of Minority Affairs
103.	Haj Committee of India, Mumbai

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Ports, Shipping & Waterways
104.	Paradip Port Authority, Paradip (erstwhile Paradip Port Trust)
105.	Syama Prasad Mookerjee Port, Kolkata (erstwhile Kolkata Port Trust)
106.	Vishakhapatnam Port Trust
	Ministry of Skill Development and Entrepreneurship
107.	National Council for Vocational Education and Training (formerly National Skill Development Agency), New Delhi
	Ministry of Social Justice and Empowerment
108.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
109.	Atal Bihari Vajpayee Training Centre for Disability Sports, Gwalior
	Ministry of Tribal Affairs
110.	National Commission for Minorities, New Delhi
	Ministry of Women & Child Development
111.	Central Adoption Resource Authority, New Delhi

Annexure 1.6

(Referred to in Paragraph 1.13)

List of Autonomous Bodies who neither returned interest nor created liability for the same in their annual accounts

Sl. No.	Name of Central Autonomous Bodies	Amount of Interest not refunded/ liability not created (₹ in crores)
	Ministry of Chemicals and Fertilizers	
1.	National Institute of Pharmaceuticals Education and Research, Kolkata	1.43
	Ministry of Commerce & Industry	
2.	National Institute of Design, Ahmedabad	0.57
	Ministry of Culture	
3.	Asiatic Society, Kolkata	0.19
4.	North Zone Cultural Centre, Patiala, Punjab	0.67
5.	North-East Zone Cultural Centre, Dimapur	0.15
6.	Salarjung Museum Board, Hyderabad, Telangana	0.05
	Ministry of Education	
7.	Board of Apprenticeship Training (NR), Kanpur	0.14
8.	Central University of Jammu, Jammu	1.17
9.	Central University of Orissa, Koraput, Odisha	3.86
10.	Indian Institute of Advanced Studies, Shimla	0.28
11.	Indian Institute of Information Technology, Bhopal	0.96
12.	Indian Institute of Information Technology, Pune, Maharashtra	2.68
13.	Indian Institute of Management, Jammu	3.59
14.	Indian Institute of Management, Sambalpur, Odisha	4.74
15.	Indian Institute of Technology, Bhubaneshwar, Odisha	2.78
16.	Indian Institutes of Science Education and Research, Berhampur, Odisha	1.26
17.	National Institute of Technology, Kurukshetra	0.14
18.	Navodaya Vidyalaya Samiti, Noida	4.45

Sl. No.	Name of Central Autonomous Bodies	Amount of Interest not refunded/ liability not created (₹ in crores)
	Ministry of Health and Family Welfare	
19.	All India Institute of Medical Sciences, Bhubaneswar, Odisha	7.24
20.	All India Institute of Medical Sciences, Vijayapura, Jammu	5.47
21.	All India Institute of Medical Sciences, Bathinda, Punjab	0.81
22.	Indian Council of Medical Research	77.04
	Ministry of Law and Justice	
23.	State Legal Service Authority, Silvassa	0.01
	Ministry of Minority Affairs	
24.	Central Waqf Council, New Delhi	0.01
	Ministry of Ports, Shipping & Waterways	
25.	Mumbai Port Authority	0.40
26.	Vishakhapatnam Port Trust	1.23
	Ministry of Textile	
27.	Textile Committee	0.50
	Total	**121.82**

Annexure 1.7

(Referred to in Paragraph 1.13)

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

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Agriculture
1.	Coconut Development Board, Kochi
2.	Indian Council of Agricultural Research, New Delhi
3.	National Institute of Agricultural Extension Management, Hyderabad, Telangana
4.	National Institute of Plant Health Management, Hyderabad, Telangana
	Ministry of Ayush
5.	All India Institute of Ayurveda, New Delhi
6.	Central Council for Research in Ayurvedic Sciences, New Delhi
7.	Central Council for Research in Homeopathy, New Delhi
8.	Central Council for Research in Unani Medicine, New Delhi
9.	Morarji Desai National Institute of Yoga
10.	National Commission for Homeopathy
11.	National Commission for Indian System of Medicine
12.	National Institute of Ayurveda, Jaipur
13.	National Institute of Homeopathy, Kolkata
14.	National Institute of Naturopathy, Pune
15.	National Institute of Sowa-Rigpa, Leh
16.	North Eastern Institute of Folk Medicine, Arunachal Pradesh
17.	Rashtriya Ayurvedic Vidyapeeth
	Ministry of Chemicals and Fertilizers
18.	National Institute of Pharmaceuticals Education and Research, Mohali
	Ministry of Civil Aviation
19.	Rajiv Gandhi National Aviation University
	Ministry of Commerce and Industry
20.	Coffee Board
21.	National Institute of Design, Andhra Pradesh
22.	National Institute of Design, Assam

Sl. No.	Name of Central Autonomous Bodies
23.	Noida Special Economic Zone Authority, Noida
24.	Rubber Board
	Ministry of Culture
25.	Allahabad Museum Society, Allahabad
26.	Asiatic Society, Kolkata
27.	Central Institute of Buddhist Studies, Leh
28.	Central Institute of Higher Tibetan Studies Sarnath, Varanasi
29.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh
30.	Centre for Buddhist Cultural Studies, Tawang Monastery School, Arunachal Pradesh
31.	Gontse Gaden Rabgyel Ling Monastery Monastic School, Bomdila (Buddhist Culture Preservation Society), Arunachal Pradesh
32.	Indian Institute of Heritage, Noida (Formerly National Museum Institute of Art Conservation and Museology, New Delhi)
33.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal
34.	Library of Tibetan Works and Archives, Dharamshala
35.	Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
36.	North Central Zone Cultural Centre, Allahabad
37.	North Zone Cultural Centre, Patiala, Punjab
38.	North-East Zone Cultural Centre, Dimapur
39.	Raja Rammohun Roy Library Foundation
40.	Rampur Raza Library Board, Rampur, Uttar Pradesh
41.	South Zone Cultural Centre, Nagpur
42.	South Zone Cultural Centre, Thanjavur
43.	Victoria Memorial Hall, Kolkata
	Ministry of Defence
44.	National Institute of Mountaineering and Sports, Dirang, Arunachal Pradesh
45.	Nehru Institute of Mountaineering Uttarkashi
	Ministry of Education
46.	All India Institute of Medical Sciences, Deoghar, Jharkhand
47.	Auroville Foundation, Auroville, Tamil Nadu

Sl. No.	Name of Central Autonomous Bodies
48.	Avinashilingam Institute for Home Science and Higher Education for Women, Coimbatore
49.	Board of Apprenticeship Training (NR), Kanpur
50.	Board of Apprenticeship Training, Mumbai
51.	Central Institute of Technology, Kokrajhar, Assam
52.	Central Tribal University of Andhra Pradesh, Vizianagaram, Andhra Pradesh
53.	Central University of Haryana, Narnaul, Mahendergarh
54.	Central University of Jharkhand, Ranchi
55.	Central University of Kerala, Kasargod
56.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
57.	Dr. Hari Singh Gour, Vishwavidyalaya, Sagar, Madhya Pradesh
58.	Ghani Khan Chaudhary Institute of Engineering and Technology, Kolkata
59.	Indian Council of Historical Research, New Delhi
60.	Indian Institute of Engineering Science and Technology, Shibpur, Howrah, West Bengal
61.	Indian Institute of Information Technology (IIIT), Srirangam, Trichy
62.	Indian Institute of Information Technology, Design and Manufacturing, Kurnool, Andhra Pradesh
63.	Indian Institute of Information Technology, Guwahati, Assam
64.	Indian Institute of Information Technology, Kalyani, West Bengal
65.	Indian Institute of Information Technology, Kottayam
66.	Indian Institute of Information Technology, Ranchi
67.	Indian Institute of Information Technology, Sonepat
68.	Indian Institute of Information Technology, Sricity, Chittoor, Andhra Pradesh
69.	Indian Institute of Information Technology, Una, Himachal Pradesh
70.	Indian Institute of Science Education and Research, Pune, Maharashtra
71.	Indian Institute of Science Education and Research, Trivandrum
72.	Indian Institute of Science, Bengaluru
73.	Indian Institute of Technology, Dharwad
74.	Indian Institute of Technology, Kharagpur, West Bengal
75.	Indian Institute of Technology, Palakkad, Kerala
76.	Indian Institute Technology (Indian School of Mines), Dhanbad

Sl. No.	Name of Central Autonomous Bodies
77.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain, Madhya Pradesh
78.	Maulana Azad National Institute of Technology, Bhopal
79.	Motilal Nehru National Institute of Technology, Allahabad
80.	Nagaland University, Lumami
81.	National Council for promotion of Sindhi Language, New Delhi
82.	National Institute of Advance and Manufacturing Technology, Hatia, Ranchi
83.	National Institute of Industrial Engineering, Mumbai
84.	National Institute of Technical Teachers Training and Research, Bhopal
85.	National Institute of Technical Teachers Training and Research, Kolkata
86.	National Institute of Technology, Arunachal Pradesh
87.	National Institute of Technology, Durgapur, West Bengal
88.	National Institute of Technology, Hamirpur, Himachal Pradesh
89.	National Institute of Technology, Hazratbal, Srinagar
90.	National Institute of Technology, Jamshedpur, Jharkhand
91.	National institute of Technology, Manipur
92.	National Institute of Technology, Mizoram
93.	National Institute of Technology, Nagaland
94.	National Institute of Technology, Pauri, Uttarakhand
95.	National Institute of Technology, Silchar, Assam
96.	Navodaya Vidyalaya Samiti, Noida
97.	North-Eastern Regional Institute of Science and Technology, Nirjuli, Itanagar, Arunachal Pradesh
98.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalpur, Madhya Pradesh
99.	Rajiv Gandhi University, Rono Hills, Itanagar, Arunachal Pradesh
100.	Sant Longowal Institute of Engineering and Technology, Sangrur
101.	School of Planning and Architecture, New Delhi
102.	The Gurukala Kangri Vishwavidyalaya, Haridwar
103.	Vishva Bharati, Santiniketan, West Bengal
104.	Visvesvaraya National Institute of Technology, Nagpur, Maharashtra

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Environment, Forest and Climate Change
105.	Central Zoo Authority, New Delhi
106.	Commission for Air Quality Management, New Delhi
107.	Compensatory Afforestation Fund Management and Planning Authority, Delhi
108.	National Bio-diversity Authority, Chennai
109.	National Tiger Conservation Authority, New Delhi
110.	Wildlife Institute of India, Dehradun
	Ministry of External Affairs
111.	Indian Council for Cultural Relations, New Delhi.
112.	Indian Council of World Affairs, New Delhi
	Ministry of Finance
113.	Stressed Assets Stabilization Fund
	Ministry of Food Processing
114.	National Institute of Food Technology Entrepreneurship and Management, Thanjavur, Tamil Nadu
	Ministry of Health and Family Welfare
115.	All India Institute of Medical Sciences, Bathinda, Punjab
116.	All India Institute of Medical Sciences, Bhopal
117.	All India Institute of Medical Sciences, Gorakhpur, Uttar Pradesh
118.	All India Institute of Medical Sciences, Guwahati, Assam
119.	All India Institute of Medical Sciences, Jodhpur
120.	All India Institute of Medical Sciences, Kalyani, West Bengal
121.	All India Institute of Medical Sciences, New Delhi
122.	All India Institute of Medical Sciences, Raebareli
123.	All India Institute of Medical Sciences, Raipur, Chhattisgarh
124.	All India Institute of Medical Sciences, Rishikesh
125.	All India Institute of Medical Sciences, Vijayapura, Jammu
126.	Chittaranjan National Cancer Institute, Kolkata
127.	Dental Council of India
128.	Food Safety and Standard Authority of India
129.	Indian Council of Medical Research

Sl. No.	Name of Central Autonomous Bodies
130.	Jawaharlal Institute of PGMER, Puducherry
131.	National Board of Examination in Medical Science
132.	National Institute of Health and Family Welfare
133.	National Medical Commission
134.	North Eastern Indira Gandhi Regional Institute of Health and Sciences, Shillong, Meghalaya
135.	Pharmacy Council of India
136.	Post Graduate Institute of Medical Education and Research, Chandigarh
137.	Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl
	Ministry of Housing and Urban Affairs
138.	Rajghat Samadhi Committee
139.	Real Estate Regulatory Authority for NCT of Delhi
140.	Real Estate Regulatory Authority for Chandigarh
	Ministry of Jal Shakti
141.	Brahmaputra Board, Guwahati
142.	Narmada Control Authority, Vijay Nagar, Indore, Madhya Pradesh
143.	National Mission for Clean Ganga, New Delhi
	Ministry of Labour and Employment
144.	Central Board of Workers Education, Nagpur
	Ministry of Law and Justice
145.	State Legal Service Authority, Silvassa
146.	State Legal Service Authority, Daman
	Ministry of Micro, Small and Medium Enterprises
147.	Khadi and Village Industries Commission
	Ministry of Minority Affairs
148.	Central Waqf Council, New Delhi
149.	Haj Committee of India, Mumbai
150.	National Commission for Minorities, New Delhi
	Ministry of Ports, Shipping and Waterways
151.	Mumbai Port Authority
152.	Mumbai Port Authority Pension Fund Trust

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Skill Development and Entrepreneurship
153.	National Council for Vocational Education and Training (formerly National Skill Development Agency), New Delhi
	Ministry of Social Justice and Empowerment
154.	Ali Yavar Jung National Institute for Hearing Handicapped, Mumbai
155.	National Institute of Empowerment of Persons with Multiple disabilities, Chennai
156.	National Institute of Visually Handicapped, Dehradun
157.	National Trust for Welfare of Persons with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi
158.	Pandit Deen Dayal Upadhyaya Institute for the Physically Handicapped, New Delhi
159.	Rehabilitation Council of India, New Delhi
160.	Swami Vivekananda National Institute of Rehabilitation Training and Research, Cuttack, Odisha
	Ministry of Textile
161.	Central Silk Board
162.	Textile Committee, Mumbai
	Ministry of Youth Affairs and Sports
163.	Sports authority of India
	Ministry of Women and Child Development
164.	National Commission for Protection of Child Rights, New Delhi

Annexure 1.8

(Referred to in Paragraph 1.13)

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

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Ayush
1.	Central Council for Research in Siddha, Chennai
2.	National Institute of Siddha, Chennai
3.	National Institute of Unani Medicine, Bangalore
	Ministry of Commerce & Industry
4.	Coffee Board
5.	Visakhapatnam Special Economic Zone
	Ministry of Culture
6.	South Zone Cultural Centre, Thanjavur
	Ministry of Education
7.	Auroville Foundation, Auroville, Tamil Nadu
8.	Avinashilingam Institute for Home Science and Higher Education for Women, Coimbatore
9.	Board of Apprenticeship Training, Chennai
10.	Central University of Andhra Pradesh, Anantapuram, Andhra Pradesh
11.	Central University of Karnataka, Kalaburgi
12.	Central University of Tamilnadu, Thiruvarur
13.	Gandhigram Rural Institute, Gandhigram, Tamil Nadu
14.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram
15.	Indian Institute of Information Technology, Dharwad, Karnataka
16.	Indian Institute of Information Technology, Raichur, Karnataka
17.	Indian Institute of Information Technology, Srirangam, Trichy
18.	Indian Institute of Management, Bangalore
19.	Indian Institute of Science, Bangalore
20.	Indian Institute of Technology, Dharwad
21.	Indian Institute of Technology, Madras

Sl. No.	Name of Central Autonomous Bodies
22.	National Institute of Technical Teachers Training & Research, Chennai
23.	National Institute of Technology, Karaikal, Puducherry
24.	National Institute of Technology, Sikkim
25.	National Institute of Technology, Surathkal, Karnataka
26.	National Institute of Technology, Tiruchirappalli
27.	Pondicherry University, Puducherry
28.	Sikkim University, Gangtok
	Ministry of Finance
29.	Insurance Regulatory and Development Authority of India
	Ministry of Fisheries, Animal Husbandry & Dairying
30.	Coastal Aquaculture Authority, Chennai
	Ministry of Food Processing
31.	National Institute of Food Technology Entrepreneurship and Management, Thanjavur, Tamil Nadu
	Ministry of Health & Family Welfare
32.	All India Institute of Medical Sciences, Madurai
33.	Food Safety & Standard Authority of India
34.	Jawaharlal Institute of PGMER, Puducherry
35.	National Institute of Mental Health and Neuro Sciences, Bangalore
	Ministry of Heavy Industry
36.	National Automotive Board
	Ministry of Jal Shakti
37.	National Institute of Hydrology, Roorkee, Uttarakhand
	Ministry of Labour and Employment
38.	Employees' Provident Fund Organization
	Ministry of Ports, Shipping & Waterways
39.	Vishakhapatnam Port Trust
	Ministry of Skill Development and Entrepreneurship
40.	National Instructional Media Institute, Chennai

Sl. No.	Name of Central Autonomous Bodies
	Ministry of Social Justice and Empowerment
41.	National Institute of Empowerment of Persons with Multiple disabilities, Chennai
42.	Swami Vivekananda National Institute of Rehabilitation Training & Research, Cuttak, Odisha
	Ministry of Textile
43.	Central Silk Board
	Ministry of Youth Affairs and Sports
44.	Rajiv Gandhi National Institute of Youth Development, Sriperumbudur, Chennai

Annexure 1.9

(Referred to in Paragraph 1.14)

Significant observations on the accounts of individual Central Autonomous Bodies

A. Balance Sheet

A.1 Corpus/Capital Fund

1. Central University of Kerala (CUK) has availed loan from Higher Education Financing Agency (HEFA) for various infrastructure projects. As on 31 March 2023, CUK has received an amount of ₹ 44.49 crore as Grants–in–Aid from Govt. of India out of which an amount of ₹ 38.65 crore was utilised for repayment of HEFA principal loan amount and interest. The remaining amount of ₹ 5.84 crore (₹ 44.49 crore – ₹ 38.65 crore) along with CUK's share of ₹ 0.65 crore totalling to ₹ 6.49 crore was kept in a Flexi Deposit Account with Canara Bank on 14 March 2023. However, CUK has capitalised the entire amount of ₹ 44.49 crore thereby resulting in understatement of Schedule 3 – Current Liabilities and Provisions – Unutilised Grants-in-Aid by ₹ 5.84 crore with corresponding overstatement of Schedule 1 – Corpus/Capital fund. Despite being pointed out in the Separate Audit Report for the year 2021-22, CUK did not comply with this comment.

(Central University of Kerala, Kasaragode)

2. The Institute had a practice to transfer Capital Grant to Capital/Corpus Funds as and when received from the Ministry without obtaining utilization certificate or expenditure statement from the executing agency. This resulted in overstatement of 'Capital Fund' (Schedule 1) by an amount of ₹ 31.19 crore [advance lying unadjusted against M/s Mecon Ltd. (₹ 26.89 crore), CPWD (₹ 1.35 crore) and M/s NPCCL (₹ 2.95 crore)] with corresponding understatement of un-utilized grants under the 'Current Liabilities and Provisions' (Schedule 7) by ₹ 31.19 crore. Despite mention in the previous years' Audit Reports, the Institute had not taken rectifying measures in this regard.

(National Institute of Homoeopathy, Kolkata)

3. As per Accounting Standard-16 on 'Borrowing Costs' all interest payments made during the stage of construction of a capital asset should be treated as capital expenditure. In contravention of the above, NIT, Goa has not capitalized the interest payment of ₹ 9.11 crore on Higher Education Financing Agency (HEFA) loan. This has resulted in understatement of Capital Fund (Sch. 1) and Fixed Assets (Sch. 5) by ₹ 9.11 crore.

(National Institute of Technology, Goa)

4. The Corpus/ Capital Fund includes fund of ₹ 583.80 crore contributed by Oil Companies to Rajiv Gandhi Institute of Petroleum Technology for creation of an Endowment Fund, interest income of which was to be utilised for meeting the recurring expenditure of the concerned projects (*i.e.*, AEI Sivasagar and RGIPT JAS). This has resulted in overstatement of 'Corpus/ Capital Fund' (Schedule 1) and understatement of 'Earmarked/ Endowment Fund' (Schedule 3) by ₹ 583.80 crore.

(Rajiv Gandhi Institute of Petroleum Technology, Amethi)

A.2 Earmarked/Endowment/Designated Fund

5. The above does not include Call Back Margin Money of ₹ 162.87 crore which is receivable from Bank on account of non-performing PMEGP units, identified by physical verification, during FY 2022-23. This resulted in understatement of Earmarked/Endowment Fund and understatement of Asset (Bank balance) by ₹ 162.87 crore.

(Khadi and Village Industries Commission)

6. The above included ₹ 36.56 crore pertaining to GPF, CPF and NPS funds whereas as per the MHRD format, separate annual accounts for GPF, NPS and CPF are to be prepared and attached with the main annual account. This resulted in overstatement of 'Liability' and 'Assets' by ₹ 36.56 crore each.

(Motilal Nehru National Institute of Technology Allahabad, Prayagraj)

7. The Institute has included ₹ 4.47 crore, Income earned from Investments of Earmarked/Endowment Fund, as income in Income and Expenditure Account instead of transferring it directly to Earmarked/Endowment Funds (Schedule-2). This resulted in overstatement of 'Income' and the 'Corpus/Capital Fund' (Schedule-1) by ₹ 4.47 crore and understatement of 'Earmarked/Endowment Funds' by the same amount.

(National Institute of Technology, Uttarakhand)

A.3 Reserves and Surplus

8. This represents funds received as capital grant for meeting specific purposes of creating infrastructure under various projects but remained unutilized as on 31 March 2023. The unspent grant should have been shown under Earmarked Funds (Sch-3). The wrong accounting treatment has resulted in overstatement of Reserves and Surplus with corresponding understatement of Earmarked Funds to the extent of ₹ 9.84 crore each.

(Madras Special Economic Zone Authority, Chennai)

A.4 Current Liabilities and Provisions

9. AIIMS is operating a bank account in which recoveries from the bills of the suppliers such as income tax and GST are being kept for further depositing to the respective authorities. However, it is noticed that as on 31 March 2023, an amount of ₹ 13.95 crore was available in this account. As this bank account had not been included in the annual accounts of AIIMS (Main) accounts, Current Assets and Current Liabilities have been understated by ₹ 13.95 crore.

(All India Institute of Medical Sciences, New Delhi)

10. The above does not include an amount of ₹ 26.97 crore being unspent grants -in-aid on accounts of the Swacchata Action Plan (₹ 0.36 crore) and the creation of capital assets (₹ 26.61 crore). This resulted in understatement of Current Liabilities by ₹ 26.97 crore and overstatement of Corpus/Capital Fund by the same amount.

(All India Institute of Medical Sciences (AIIMS), Raipur)

11. The Institute adjusted the excess non-Plan expenditure of 2021-22 amounting to ₹ 11.09 crore against Grant of ₹ 69.65 crore received (Schdeule-10) for the current year 2022-23 without any sanction of the competent authority. This practice has resulted in wrong exhibition of Grants receivable from UGC for ₹ 9.75 crore (Schedule-10) after accounting the current year expenditure of ₹ 68.31 crore. The incorrect exhibition resulted in overstatement of Loans, Advances and Deposits (Grants Receivable) by ₹ 9.75 crore with corresponding understatement of Current Liabilities and provisions (unutilised grant) by ₹ 1.34 crore and overstatement of Income/Capital Fund by ₹ 11.09 crore.

(Avinashilingam Institute for Home Science and Higher Education for Women)

12. Since 2015-16, balances amounting to ₹ 22.86 crore and ₹ 3.03 crore, under the heads “Grant-in-Aid Transit” and "Refund of release" respectively, have been depicted in the accounts. These balances need to be adjusted/cleared in the accounts. This observation was made in previous audit reports as well, but no remedial action was taken by the Council.

(Central Council for Research in Ayurvedic Sciences)

13. The Bills Payable did not include liabilities of ₹ 13.81 crore, in respect of 183 bills on account of various services/goods obtained during the financial year 2022-23. This resulted in understatement of liabilities and overstatement of Project Advance Adjustment Accounts balance for the year 2022-23 by ₹ 3.81 crore. This issue was highlighted in the SAR of 2021-22, but no action was taken by CRIS.

(Centre for Railway Information Systems)

14. The above amount does not include outstanding demand of Noida Authority amounting to ₹ 11.14 crore towards lease rent for the allotted land along with interest as on 31 March 2023. FDDI requested (February 2022 and May 2022) Noida Authority to waive off the interest amount on the plea that it did not have surplus fund to pay the outstanding amount. However, the Authority rejected the request of FDDI in March 2022 and July 2022 stating that the lease rent and interest was payable by FDDI as per the terms and conditions of the lease agreement and there was no provision for waiver of interest. Despite this, the outstanding demand was not provided for in the books of accounts as on 31 March 2023 although it was disclosed as a contingent liability. Non-provisioning of the outstanding demand of Noida Authority resulted in understatement of Current Liabilities and Provisions, understatement of Other Administrative Expenses and consequent understatement of Excess of income over expenditure (Deficit) by ₹ 11.14 crore.

(Footwear Design and Development Institute)

15. Mumbai Port Trust Pension Fund Trust was formed vide a Trust Deed (14 January 2004) to meet the pension liability of employees and ex-employees. Life Insurance Corporation (LIC) has been appointed as the Fund Manager to manage the Pension Fund. LIC does the actuarial valuation every year based on which the money is invested by Mumbai Port Trust with LIC.

The total pension liability as per actuarial valuation as on 31 March 2023, as intimated by LIC was ₹ 11,410.42 crore (₹ 8,805.56 crore towards existing pensioners and ₹ 2,604.86 crore towards future pensioners). The pension fund balance as on 31 March 2023 was ₹ 9,354.82 crore. Considering the Actuarial Valuation Report, there is a shortfall of ₹ 2,055.60 crore in the Fund Balance.

The shortfall has resulted in understatement of liabilities (Pension Fund Account) and Assets (Current Assets, Loans and Advances- Receivable from Mumbai Port Trust) to the extent of ₹ 2055.60 crore. Audit has been pointing out the shortfall in provisioning for pension liability since 2012-2013.

(Mumbai Port Authority Pension Fund Trust)

16. The above does not include ₹ 1.09 crore towards statutory liabilities (Forest Royalty – ₹ 44.10 lakh, Labour cess – ₹ 47.64 lakh and Income tax (Contractors)- ₹ 17.27 lakh) for the month of March 2023. No provision has been kept for the above outstanding expenses during the year 2022-23, which has resulted in understatement of Current Liabilities and Provisions and Outstanding expenses as well as understatement of Deficit to the extent of ₹ 1.09 crore.

(National Institute of Science and Technology (NERIST), Nirjuli)

17. The above includes ₹ 14.91 crore being expenses payable. However, the actual ledger balance under the head is only ₹ 13.67 crore. This discrepancy occurred because the Institute had created excess provisions during the year 2020-21 but the same was not written back to income in succeeding years. This has resulted in overstatement of Current Liabilities and Provisions by ₹ 1.24 crore and understatement of Schedule 1 Corpus Fund to the same extent.

(National Institute of Technology, Calicut)

18. The above head understated by an amount of ₹ 5.61 crore due to non-inclusion of the expenses on account of salaries of staff, various AMC charges and other payable for the year 2022-23 in different regional offices as well as the Corporate Office of UIDAI. This also resulted in overstatement of surplus by the same amount.

(Unique Identification Authority of India)

A.5 Fixed Assets

19. As per the format of accounts prescribed by the Ministry of Education, depreciation at the rate of two per cent on the straight line method is chargeable on buildings. Audit noted that against the depreciation of ₹ 2.70 crore chargeable at the rate of two per cent on the gross value of buildings, AICTE charged depreciation of ₹ 16.18 crore. This has resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹ 13.48 crore.

(All India Council for Technical Education, New Delhi)

20. As per Form 65 received from various CPWD divisions at Mumbai, Ahmedabad, Secunderabad, Bhopal and New Delhi as on 31 March 2023, expenditure incurred on capital works worked out to ₹ 9.26 crore. As against this, addition to capital works in progress shown in Schedule-8 Fixed Assets was only ₹ 4.41 crore. This has resulted in understatement of Fixed Assets (Capital Work in Progress) by ₹ 4.85 crore and over statement of Current Assets, Loans, Advances (Sch. 11) to the same extent.

(Ali Yavar Jung National Institute for Speech and Hearing Disabilities, Mumbai)

21. Advances of ₹ 13.80 crore, ₹ 1.33 crore and ₹ 4.50 crore were released to Kolkata, Pune and Bhubaneshwar, respectively for executing capital works through CPWD. These were improperly capitalized under "Building" head, though work was not completed as on 31 March 2023. This has resulted in overstatement of Fixed Assets and understatement of Current Assets by the like amount. Further, improper capitalization of fixed assets led to inadmissible charging of depreciation thereupon to the extent of ₹ 1.27 crore (₹ 69 lakh, ₹ 13.30 lakh and ₹ 45 lakh) which has resulted in understatement of Fixed Assets and overstatement of Expenditure to the same extent.

(Central Council for Research in Ayurvedic Sciences)

22. The Council had awarded the work related to the construction of Regional Research Institute of Unani Medicine (RRIUM), Silchar, Assam to M/s National Projects Construction Corporation Limited (NPCC). As per Fund Utilisation Statement, total expenditure incurred was ₹ 50.83 crore, out of which the Council has paid ₹ 46.30 crore. The building has been handed over to the Council on 08 October 2022 and was inaugurated on 20 November 2022.

Since March 2021, the Council has not included the funds amounting to ₹ 20.17 crore under Work in Progress. As the building has been handed over to the Council, the same shall be included in the Fixed Assets (Schedule - 8) under the head 'Buildings'. The Council has not shown RRIUM, Silchar as its Building under Fixed Assets (Schedule - 8). This has resulted in understatement of Fixed Assets (Building) by ₹ 46.30 crore and overstatement of Work-in-Progress by ₹ 26.13 crore and overstatement of Advances by ₹ 20.17 crore.

(Central Council for Research in Unani Medicine)

23. The work of Construction of Administrative Block of Central Institute of Classical Tamil, Chennai was completed by CPWD at a cost of ₹ 24.27 crore and the completion certificate was received on 03 January 2022. Though the building was occupied/put into use in April 2022, the value of the building was not shifted from CWIP to Buildings resulting in understatement of Building (Net Block) by ₹ 23.79 crore and understatement of depreciation by ₹ 48.55 lakh and overstatement of Capital Work in Progress by ₹ 24.27 crore.

(Central Institute of Classical Tamil, Chennai)

24. Capital work in progress includes an amount of ₹ 166.71 crore disbursed to NBCC for the construction of Academic Blocks 1, 3, and 4. Scrutiny of records revealed that the University had commenced classes in these blocks from July 2017 and these buildings have been in functional use since the fiscal year 2017-2018. However, the University has not capitalized these constructed assets, which has resulted in overstatement of Capital work in progress by ₹ 166.71 crore, understatement of Fixed Assets by ₹ 146.70 crore (₹ 166.71 crore less depreciation @ two per cent per annum ₹ 20.01 crore) and overstatement of the Corpus Fund/Capital Fund by ₹ 20.01 crore. Besides, surplus for the year 2022-23 has been overstated by ₹ 3.33 crore.

(Central University of Haryana, Mahendergarh)

25. The State Government of Andhra Pradesh, vide its Order dated 09 November 2017, issued directions for alienation of land measuring 201.80 acres at Vangali Village, Visakhapatnam in favour of Director, IIPE free of cost for establishment of permanent campus of IIPE at Visakhapatnam. As per Note No. 18 of the Notes to Accounts, the

State Government cleared the disputes with respect to title over the land and handed over the same to IIPE during the year 2022-23.

IIPE has recognized the value of the above stated land as per its Accounting Policy No. 3.2 which states that gifted/ donated assets are valued at the declared value, where available and, if the same is not available, the value is estimated based on the present market value adjusted with reference to the asset's physical condition. Accordingly, after considering a fair market value of ₹ seven lakh per acre, IIPE recognized the land at a value of ₹ 14.13 crore under the Fixed Assets.

However, Para 7.1 of Accounting Standard (AS)-12 on 'Accounting for Government Grants' states that 'Government grants may take the form of non-monetary assets, such as land or other resources, given at concessional rates. In these circumstances, it is usual to account for such assets at their acquisition cost. Non-monetary assets given free of cost are recorded at a nominal value.' As the land had been given by the State Government to IIPE free of cost, it should have been valued at nominal value. Non-compliance of the provisions of AS-12 resulted in overstatement of Land and overstatement of Corpus Fund by ₹ 14.13 crore. Further, the Accounting Policy No. 3.2 is also deficient and needs to be restated in line with the provisions of AS-12.

(Indian Institute of Petroleum and Energy, Visakhapatnam)

26. The above does not include ₹ 59.62 crore towards completed civil works. The Institute has carried out civil works such as roads, retaining walls, building, etc. and such civil works valuing ₹ 287.97 crore were completed and put to use by the Institute as on 31 March 2023. The Institute has, however, capitalized only an amount of ₹ 228.35 crore resulting in understatement of 'Tangible Fixed Assets (Civil Works)' by ₹ 59.62 crore and overstatement of 'Work-in-progress' by same amount. Correspondingly 'Depreciation' as well as 'Deficit' for the year was understated and 'Fixed Assets' was overstated by ₹ 1.19 crore.

(National Institute of Technology, Arunachal Pradesh)

27. The Institute during the year capitalised an amount of ₹ 6.07 crore paid against a work order issued for Supply, Installation, Testing and Commissioning of Campus ICT Infrastructure at its Permanent Campus in Sohra. However, the work was yet to be completed as on 31 March 2023 and hence any amount paid should have been shown under Capital work in Progress and not as Fixed Assets. The Institute has however shown the amount paid as Fixed Assets resulting in overstatement of Computer and Peripherals, Buildings, Electrical Installations and Depreciation by ₹ 2.17 crore, ₹ 0.69 crore, ₹ 2.52 crore and ₹ 0.69 crore respectively as well as the understatement

of Capital Work in Progress by ₹ 6.07 crore. The Deficit for the year is also overstated by ₹ 0.69 crore.

(National Institute of Technology, Shillong)

28. The above head is understated by an amount of ₹ 5.18 crore due to non-capitalization of the assets which were put to use during October 2022 but were shown as work in progress on the date of Balance sheet. This resulted in overstatement of work in progress also by the same amount.

(Securities and Exchange Board of India)

29. Fixed Assets (Schedule-8) does not include an amount of ₹ 39.76 crore as capital W-I-P (NSNIS, Patiala) which has been deposited with the agencies (WAPCOS - ₹ 36.23 crore and NBCC - ₹ 3.52 crore). This resulted in understatement of Capital W-I-P under the Schedule-8 (Fixed Assets) as well as Capital Fund by ₹ 39.76 crore. This was pointed out last year also, however, no corrective action was taken by SAI.

(Sports Authority of India)

30. Fixed Assets (Schedule-8) and Capital Fund Schedule of DDO, Hqrs does not include an amount of ₹ 9.55 crore (₹ 8.91 crore of CWIP and Fixed Assets of ₹ 0.64 crore). Payment has been made directly from Head Office (finance division) to construction agency. In Schedule-22 of Income & Expenditure Account of consolidated accounts, it has been depicted as Remittance received/ released to units/centres. Thus, the capital expenditure of ₹ 9.55 crore has not been accounted in accounts. This resulted in understatement of Fixed Assets as well as Capital Fund by ₹ 9.55 crore.

(Sports Authority of India)

A.6 Investments

31. The University has shown Savings bank account balances of Earmarked/ Endowment funds amounting to ₹ 30.83 crore under the above head instead of disclosing the same separately under the sub-head 'Bank Balances' in Current Assets (Schedule-7) as prescribed in the Format. Thus, it has led to an understatement of ₹ 30.83 crore in the Current Assets and overstatement of Investment from Earmarked/Endowment funds by the same amount.

(Hemvati Nandan Bahuguna Garhwal University)

A.7 Current Assets, Loans and Advances

32. The above head was understated by an amount of ₹ 17.09 crore (₹ 17.34 crore - ₹ 0.25 crore) due to non-booking of the interest on Mobilisation Advances, given to the sub-contractor, by the construction agency, under the head 'Interest Receivable'

on deposits. Despite mention in the previous year's Audit Report, the Institute has not taken any rectifying measures in this regard. This further resulted in understatement of the 'Current Liabilities and Provisions' (Schedule 7), by ₹ 17.09 crore.

(All India Institute of Medical Sciences, Guwahati)

33. As per Ministry of Education's notification dated 25th October 2018, it was advised not to show the negative balances corresponding to the fund spent from IRG in the books of accounts, instead IRD/Corpus fund should be debited corresponding to the expenditure incurred out of it.

Included in Schedule-8 are other current assets receivable amounting to ₹ 68.69 crore. Sl. No. 8 Other current assets receivable included debit balance representing excess spent in a) MOE Grants and b) MOE Grants-Interest on HEFFA Loan amounting to ₹ 9.93 crore and ₹ 0.82 crore respectively. The amounts spent were shown as receivable from MOE as the amounts spent during 29th and 31st March 2023 was returned to Ministry through PFMS due to technical glitch and non-clearing by RBI. The same grants were received subsequently.

However, the instance has not complied with the above notification and showed the above amount ₹ 10.77 crore as receivable under Schedule-8.

(Indian Institute of Science, Bengaluru)

34. The above includes ₹ 14.57 crore in respect of rebate claimed on Property Tax from Municipal Corporation Greater Mumbai (MCGM) before April 2006. As the claim has not been accepted by MCGM for more than 15 years, provision should have been created to recognise the uncertainty regarding recovery of the same.

Non-provision of rebate claimed on property tax resulted in overstatement of Receivables and understatement of Deficit/Loss by ₹ 14.57 crore.

(Mumbai Port Authority)

35. The above does not include security deposit of electricity connection amounting to ₹ 1.03 crore instead the same has been shown in Administrative Expenses. This resulted in understatement of 'Capital/Corpus Fund' and 'Current Assets, Loans, Advances' by ₹ 1.03 crore each.

(Rani Lakshmi Bai Central Agricultural University, Jhansi)

36. An amount of ₹ 12.91 crore was given to four joint venture processing companies as working capital loan. The net worth of these companies is negative as on 31 March 2023. In view of this the realization of the loan amount from these companies was remote. As realisation of these loan amounts is doubtful, provision

should have been made for doubtful recovery of the loan amounts. However, the Rubber Board did not create a provision for the loan amount. In view of the non-provision against the working capital loans to the four companies resulted in overstatement of 'Current Assets, Loans and Advance' and overstatement of 'Corpus/ Capital Fund' by ₹ 12.91 crore.

(Rubber Board)

B. Income and Expenditure Account

B.1 Expenditure

37. During the year 2022-23, the Council received ₹ 40.00 crore as Capital Grant which has been taken as Income in Income & Expenditure Accounts. Out of this, Council booked ₹ 11.90 crore as expenses during the year. This has resulted in overstatement of Income by ₹ 40 crore, Expenditure by ₹ 11.90 crore and Excess of Income over Expenditure by ₹ 28.10 crore.

Similar observation was issued to the Council on accounts for the year 2021-22. However, no remedial action has been taken by the Council.

(Central Council for Research in Ayurvedic Sciences)

38. Above represents interest expenditure on the Term loans availed by the Institute from Higher Education Financing Agency (HEFA) for the purpose of Construction of Buildings and Infrastructure Development in the campus of IIT Ropar.

As per the provisions of Accounting Standard 16 (AS 16) as issued by Institute of Chartered Accountants of India, borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be capitalised as part of the cost of that asset. The AS 16 further provides that capitalisation of borrowing costs should be stopped when substantially all activities necessary to prepare the qualifying asset for its intended use are complete. The financial statements should disclose: (a) the accounting policy adopted for borrowing costs; and (b) the amount of borrowing costs capitalised during the period.

In terms of the aforesaid, pre-construction period interest on HEFA term loans should have been capitalized as part of the project cost.

Non-capitalization of aforesaid interest on term loan has resulted in understatement of Capital Work-in-progress booked during the year and overstatement of expenditure by ₹ 25.92 crore.

Though the Institute has deviated from the prescribed provisions contained in AS-16, it has not disclosed the Accounting Policy as regards treatment of borrowing cost.

HEFA interest booked as expenditure in the previous years was not intimated by the Institute. The same should also be rectified.

(Indian Institute of Technology, Ropar)

39. The above does not include an amount of ₹ 17.09 crore, paid by RGIPT in full and final settlement to NCCL, towards interest payment in the dispute between them due to some contractual obligations. As per AS-10, 'Property Plant and Equipment', cost of an asset shall include any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management. As the interest cost had arisen out of a dispute between the parties and was not directly attributable to bringing the asset to location and condition necessary for it to be capable of operating in the manner intended by the management, the same should have been charged as 'Other Administrative Expenses' under 'Income and Expenditure Account', rather than capitalizing under 'Fixed Assets' (Schedule 6).

This has resulted in understatement of 'Other Administrative Expenses' by ₹ 17.09 crore. Further, since RGIPT has charged depreciation of ₹ 2.87 crore on such incorrect capitalization of ₹ 17.09 crore under 'Deferred Revenue Income (Depreciation)', both, the 'Fixed Assets' and 'Deferred Revenue Income (Depreciation)' are overstated by ₹ 14.22 crore (*i.e.*, ₹ 17.09 crore minus ₹ 2.87 crore) and ₹ 2.87 crore respectively.

(Rajiv Gandhi Institute of Petroleum Technology)

B.2 Income

40. Ayush Admissions Central Counselling Committee (AACCC) of Ministry of Ayush conducts Online Counselling for allotment of All India Quota seats of Under Graduate and Post Graduate courses under Government/Government aided colleges. All India Institute of Ayurveda, New Delhi, is the Financial Custodian and on behalf of AACCC collects non-refundable registration fees and refundable security amount from the candidates and refunds the security amount, on the advice of AACCC, to the candidates.

During 2022-23, Institute forfeited ₹ 4.84 crore under the head "deposit forfeiture 2021-22 and showed the same as income in Schedule-12 (Income from Sales/Services) of Income and Expenditure Accounts under the head 'Income from Services - All India AYUSH PG Entrance Test Income'. Similarly, Institute earned ₹ 1.47 crore as interest in the bank accounts operated for receipt of money pertaining to counselling and shown the same as income in Schedule - 17 (Interest Earned).

Depiction of above amount as income instead of showing it as refundable to the Ministry has resulted in overstatement of Income and overstatement of balance being excess of Income over Expenditure by ₹ 6.31 crore.

(All India Institute of Ayurveda, New Delhi)

41. The Council received ₹ 4.87 crore as Capital Grants and taken it as income in Income & Expenditure Accounts by the Council. This has resulted in overstatement of Income as well as overstatement of Excess of Income over Expenditure by ₹ 4.87 crore. Similar observation was issued to the Council on accounts for the year 2020-21 and for the year 2021-22. However, no remedial action has been taken by the Council.

(Central Council for Research in Unani Medicine)

C. General

42. Loans, Advances and Deposits (Schedule-08) include receivables of ₹ 287.56 crore on accounts of retirement benefits without prior sanction of MoE/UGC. This was also pointed out in the previous year. This issue still persists.

(Board of Apprenticeship Training (Northern Region), Kanpur)

43. Despite being mentioned in the previous year's SAR, ₹ 18.53 crore from the period of April 2015 to December 2022 is not reconciled and is listed as such on Bank Reconciliation Statement.

(Indian Institute of Technology (BHU), Varanasi)

44. As per format of Financial Statements for Central Higher Educational Institutions issued by the MHRD, the GPF and CPF Accounts should be separated from the main accounts of the Institute and these accounts should be shown separately along with Annual Accounts of the Institute. However, the Institute has included the GPF and CPF Accounts in Schedule 2 A of the Balance sheet of Main Accounts for the year 2022-23. This has resulted in overstatement of Liabilities by ₹ 38.59 crore in the Balance Sheet under GPF and CPF (Schedule 2A) and corresponding overstatement of Investment from Earmarked/Endowment Funds in Schedule 5. Though similar observation was made in the previous SAR no corrective measures have been taken.

(National Institute of Technology, Calicut)

45. Section 34(2) of NIFTEM Act, 2021 inter alia states "the accounts of each Institute of NIFTEM shall be audited by the Comptroller and Auditor-General of India". Section 34(4) of the Act further states "the accounts of each Institute as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the

Central Government and that Government shall cause the same to be laid before each House of Parliament in accordance with such procedure as may be laid down by the Central Government.” It was observed that the financial statements of NIFTEM were not submitted to C&AG for audit during 2021-22. Instead, NIFTEM got its financial statements audited by a Chartered Accountant and laid it in the Parliament. This action of NIFTEM is in contravention of its own regulatory Act. Further, since audit of NIFTEM was not conducted by CAG during 2021-22, Audit has relied on figures reported in the audited accounts that were laid in the Parliament.

(National Institute of Food Technology Entrepreneurship and Management, Sonepat)

46. Warehousing Development and Regularity Authority (WDRA) has an amount of ₹ 12.46 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet.

The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI was taken up by Department of Food and Public Distribution with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI.

The Audit observed that WDRA has not yet maintained the WDRA fund nor transferred the amount to the Fund. Non-creation of this Fund constitutes violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance.

(Warehousing Development and Regulatory Authority)

Annexure-1.10

(Referred to in paragraph no.1.15)

Recovery at the instance of Audit

₹ in crore

Sl. No.	Name of CAB	Ministry	Audit observation and action taken by the CAB	Amount recovered
1.	Central Waqf Council (CWC)	Minority Affairs	The loan instalment released to Madhya Pradesh Waqf Board, Bhopal by CWC for the development project of *musafirkhana* was refunded to CWC account along with the interest accrued on the loan amount at the instance of audit, as no expenditure was incurred on the project even after lapse of one year.	0.97
2.	Dr. Harisingh Gour Vishwavidyalaya, Sagar (Madhya Pradesh)	Education	A contractor who supplied outsourced manpower to Vishwavidyalaya availed remittance from Government of India in respect of employer's contribution (EPS 8.33 *per cent & EPF 3.67 per cent*) under Pradhan Mantri Rojgar Protsahan Yojana (PMRPY) and also claimed employer's contribution (EPS & EPF) in monthly wage bills submitted to Vishwavidyalaya. The Vishwavidyalaya failed to verify that the contractor had availed PMRPY and did not deduct the amount of PMRPY benifit from his bills. This resulted in irregular payment of ₹ 44.31 lakh to the Contractor during November 2017 to December 2019. After the issue was raised by Audit (February 2020), the Vishwavidyalaya made full recovery from the contractor (during March 2020 to March 2022) amounting to rupees 55.69 lakh (excess payment ₹ 44.31 lakh + lumpsum penalty/ interest ₹ 11.38 lakh).	0.56
3.	Land port Authority of India	Home Affairs	LPAI failed to deduct tax at source @ two *per cent* resulting in non-deduction of tax aggregating ₹ 57.41 lakh. LPAI, on being pointed out by audit, recovered a sum of ₹ 42.68 lakh.	0.43

Sl. No.	Name of CAB	Ministry	Audit observation and action taken by the CAB	Amount recovered
4.	Indian Institute of Science Education and Research (IISER), Kolkata (West Bengal)	Education	West Bengal State Electricity Distribution Company Ltd. (WBSEDCL) has categorized the IISER as 'Private Educational Institution' Consumer instead of Public Utility' Consumer since July 2013 and was charging higher electricity charges. On being pointed out by Audit (September 2019), the Institute filled (December 2019) a representation before Public Grievance Redressal Officer (PGRO) against the WBSEDCL. In response, the PGRO, in its final order issued in January 2020, instructed WBSEDCL to categorize the institute as a 'Public Utility' consumer from the date of submission of application, i.e from April 2016. Consequently, as per the PGRO's directive, a total refund of ₹ 1.33 crore was awarded and adjusted in the electricity bills from September 2020 by WBSEDCL. Furthermore, WBSEDCL was also charging higher electricity duty @ 17.5 *per cent* instead of 15 per cent. On being pointed out by audit, WBSEDCL has reduced the rate of electricity duty to 15 percent from November 2023, and the Institute is pursuing with WBSEDCL for obtaining refund of excess duty paid.	1.33
5.	Indian Institute of Technology (IIT), Roorkee	Education	IIT Roorkee gave advances amounting to ₹ 1.85 crore to its employees for different purposes *viz.*, contingent expenditure, TA, LTC, medical treatment etc. between April 1996 and March 2018 which were to be adjusted within three months from the date of their sanction. The same were lying unadjusted even after lapse of more than five to 25 years. On being point out by audit (November 2022), the IITR stated (December 2023) that all the advances amounting to ₹ 1.85 crore have been adjusted.	1.85
			Total	**5.14**

Annexure-1.11

(Referred to in paragraph no.1.15)

Remittance at the instance of Audit

₹ in crore

Sl. No.	Name of CAB	Ministry	Audit observation and action taken by the CAB	Amount remitted
1.	Indian Council of World Affairs	External Affairs	Indian Centre for Migration (ICM) was merged with Indian Council of world Affairs (ICWA) on 01 August 2022. ICWA received ₹ 4.53 crore from ICM at the time of merger being the grant received by ICM from MEA. On being pointed out (March 2023), ICWA took corrective action by depositing (April 2023) ₹ 4.63 crore of unspent balance along with interest (up to March 2023) to MEA.	4.63
2.	South Asian University, New Delhi	External Affairs	South Asian University had recovered interest from contractors (SPCIL and ACIL) on mobilization advance from their running account bills. After being pointed out by audit, SAU remitted the interest of ₹ 17.24 crore to the Ministry of External Affairs during the years 2022 and 2023.	17.24
			Total	**21.87**

Annexure-3.1

(Referred to in paragraph 3.11)

Short collection of University Development Fee

Year	Class/ Reasons of shortfall	No. of Students	Amount to be remitted to DU @ ₹ 600 per student per annum	Amount collected# from the students	Short Collection of UDF
A. Ram Lal Anand College					
2012-13	NIL collection of UDF from 2^{nd} and 3^{rd} Year Undergraduate students	1222	733200	NIL	733200
2013-14		1217	730200	NIL	730200
2014-15		1538	922800	NIL	922800
2015-16		1980	1188000	NIL	1188000
2016-17		1381	828600	NIL	828600
2017-18		1221	732600	NIL	732600
2018-19		1287	772200	NIL	772200
2019-20		1398	838800	NIL	838800
2020-21		755*	453000	NIL	453000
Total (A)		**11999**	**7199400**	NIL	**7199400**
*** 3^{rd} Year Undergraduate students only.**					
B. Shivaji College					
2012-13	Collection of UDF at old rate of ₹ 300 per student per month from 1^{st}, 2^{nd} and 3^{rd} Year Undergraduate and Bachelor of Business Economics (BBE) students and 1^{st} and 2^{nd} Year Postgraduate students	3535	2121000	1060500	1060500
2013-14		3457	2074200	1037100	1037100
2014-15		3661	2196600	1098300	1098300
2015-16		3546	2127600	1063800	1063800
2016-17		3933	2359800	1179900	1179900
2017-18		3838	2302800	1151400	1151400
2018-19		3677	2206200	1103100	1103100
2019-20		3677	2206200	1103100	1103100
2020-21		3838	2302800	1151400	1151400
Total (B)		**33162**	**19897200**	**9948600**	**9948600**
C. Shaheed Bhagat Singh (Evening) College					
2012-13	Collection of UDF at old rate of ₹ 300 per student per month from 1^{st}, 2^{nd} and 3^{rd} Year Undergraduate students	1924	1154400	577200	577200
2013-14		2082	1249200	624600	624600
2014-15		2275	1365000	682500	682500
2015-16		2215	1329000	664500	664500
2016-17		2270	1362000	681000	681000
Total (C)		**10766**	**6459600**	**3229800**	**3229800**

Annexure-7.1

(Referred to in paragraph 7.2.3.3 (B))

Time over-run in test checked Hostel projects undertaken by SAI during 2017-18 to 2021-22

Sl. No.	Location of project	Type of Hostel	Date of issue of AA&ES by SAI	Period of completion as per AA&ES (in months)	Month of completion	Time overrun, if any (months) (As on March 2025)
1.	STC Puducherry	100 bedded	15.05.2017	12#	April 2022	**45**
2.	NSNIS Patiala	150 bedded	05.05.2017	12#	September 2021	**39**
3.	Dr. KSSR, New Delhi	162 bedded	05.05.2017	12#	April, 2021	**34**
4.	NCoE Sonepat	100 bedded	05.05.2017	12#	March 2020	**21**
5.	NCoE Itanagar	120 bedded	25.03.2021	NA	Work-in-progress	
6.	NCoE Sonepat	300 bedded	11.07.2019	18	20.04.2024	**39**
7.	LNCPE, Thiruvananthapuram	300 bedded	15.07.2019	18	Work-in-progress	**50**
8.	NCoE Imphal	300 bedded	11.07.2019	18	Work-in-progress	**50**
9.	NCoE Bhopal	300 bedded	15.07.2019	18	28.06.2023	**29**
10.	ASI Pune	300 bedded	14.08.2019	24	25.05.2024	**32**
11.	NCoE Kolkata	300 bedded	14.08.2019	24	Work-in-progress	**43**
12.	IG Stadium, New Delhi	300 bedded	14.08.2019* 15.01.2021*	24	Work-in-progress	**43**
13.	NCoE Bengaluru	300 bedded	14.08.2019	24	23.12.2023	**27**

Sl. No.	Location of project	Type of Hostel	Date of issue of AA&ES by SAI	Period of completion as per AA&ES (in months)	Month of completion	Time overrun, if any (months) (As on March 2025)
14.	NSNIS Patiala	300 bedded	14.08.2019	24	15.05.2022	**08**
15.	STC Aurangabad	300 bedded	14.08.2019	24	11.03.2024	**30**
16.	NCoE Lucknow	300 bedded	14.08.2019	24	15.11.2022	**14**
17.	Dr. KSSR, New Delhi	300 bedded	14.08.2019* 16.02.2021*	24	08.10.2022	**13**

Period of completion from the date of release of funds * First issued to WAPCOS, subsequent to NBCC ## Date of commencement of work

Annexure-7.2

(Referred to in paragraph 7.2.3.4 (A))

Time over-run in test checked Fields of Play (FoPs) projects undertaken by SAI during 2017-18 to 2021-22

Sl. No.	Location of project	Date of issue of AA&ES by SAI	Period of completion as per AA&ES (in months)	Month of completion	Time overrun, if any (months) (As on March 2025)
1.	Construction of a Squash Court Complex at MDCNS, New Delhi	19.10.2020	NA	31.12.2021	
2.	Replacement of two Synthetic Hockey Surfaces at MDCNS, New Delhi	05.05.2017	12#	July 2018	01
3.	Replacement of synthetic athletic track at JNS, New Delhi	03.07.2017	9#	31.08.2021	42
4.	Up-gradation of Archery Ground at NCoE Imphal	11.06.2021	NA	Work-in-progress	
5.	Laying of Synthetic Football Turf at NCoE Imphal	03.07.2017	9	20.07.2019	16
6.	Relaying of Synthetic Athletic Track at LNCPE Thiruvananthapuram	29.05.2019	6	30.04.2020	04
7.	Relaying of synthetic athletic track, flood lighting and other field even facility at NCoE Bengaluru	15.01.2021	NA	23.12.2023	
8.	Laying of Synthetic Hockey Turf at STC Hazaribagh	16.02.2021	NA	17.05.2024	
9.	Laying of Synthetic 8 lane Athletic Track of 400 m I/c construction of sub-base drainage and chain link at STC Tinsukia, Assam	18.10.2017	9	Work-in-progress	81

Annexure – 7.3
(Refer para no. 7.2.5)
Period of injudicious posting of coaches resulting in unutilised man-days

Sl. No.	RO wise description of injudicious posting of coaches	No. of Coaches	Duration of Posting (months)	Unutilised man-months
Posting of coaches against disciplines which were not available				
1.	NCoE Kolkata - In six centres[1], there were 45 instances involving posting of a total of 73 coaches against disciplines which were not available/approved at these centres.	73	12	876
2.	NCoE Thiruvananthapuram – The Centre had 49 and 43 coaches for 16 disciplines during 2020-21 and 2021-22 respectively. However, none of these disciplines were available for training in NCoE, Thiruvananthapuram.	92	12	1104
3.	NCoE, Alappuzha – The NCoE has three disciplines, *viz*., rowing, kayaking and canoeing. However, a coach of volleyball discipline was posted to this centre in May 2014 from where he retired in January 2020.	1	34	34
4.	NCoE Bhopal – During 2020-21 and 2021-22, only two disciplines, namely volleyball and archery were running in STC Raipur. However, in 2020-21 three extra coaches of other disciplines, *i.e.* judo, football and badminton, and in 2021-22 two extra coaches of judo and football were posted at STC Raipur.	5	12	60
5.	NcoE Gandhinagar – One coach of cycling was deployed for 32 months (January 2018 to September 2020) in STC Jaipur though the discipline of Cycling was never introduced.	1	32	32

[1] NCoE Kolkata (Volleyball, Lawn Tennis, Cricket, Boxing, Basketball), four STCs (STC Kolkata – Volleyball, Weightlifting, Lawn Tennis, Kabaddi/Kho Kho, Cricket, Boxing, Basketball / STC Agartala – Basketball, Handball and Weightlifting / STC Ranchi –Basketball and Volleyball/STC Jalpaiguri – Archery) and EC Darjeeling (Archery)
SAI informed (April 2025) that in respect of NCOE Kolkata as on date, five coaches are posted where disciplines are not available and seven coaches posted where no trainees are available.

Sl. No.	RO wise description of injudicious posting of coaches	No. of Coaches	Duration of Posting (months)	Unutilised man-months
	Similarly, another coach of cricket was deployed for 55 months (December 2014 to July 2019) in STC Jodhpur though the discipline was not available.	1	55	55
6.	NSNIS/NcoE Patiala – Three coaches of swimming, table tennis and football remained posted during 2021-22, though the above disciplines were transferred from NSNIS Patiala during 2020-21.	3	12	36
7.	NcoE Zirakpur – One cricket coach each was posted DAV Sr. Sec. School, Chandigarh since May 2016 respectively till July 2020 and April 2021, which was not an identified discipline for NcoE.	1	27	27
Posting of coaches against disciplines which had no trainees				
1.	NCoE Kolkata - In five centres[2], there were 12 instances of posting of a total of 29 coaches against various disciplines which had no trainees.	29	12	348
	Total	**206**		**2572**

[2] NCoE Kolkata (Badminton, Football, Handball and Swimming), four STCs (STC Ranchi – Wrestling, STC Gidhaur – Volleyball , STC Hazaribagh – Archery, STC Jalpaiguri – Gymnastics)

Annexure-7.4

(Refer para no. 7.2.5)

Details of Regional Centres where coaches whose services were not efficiently utilised could be deployed during 2017-18 to 2021-22

Sl. No.	Discipline	Year	Centres where coaches posted against the discipline which was not available or had no trainees	No. of Coaches Posted	Centre where coach not posted against the discipline which had trainees	No. of trainees
1.	Boxing	2017-18	STC Kolkata	2	EC Jamshedpur	21
	Boxing	2018-19	STC Kolkata	1	EC Lunglei	10
	Boxing	2019-20	STC Kolkata	1	EC Lunglei	10
	Boxing	2020-21	NCoE Kolkata	1	EC Jamshedpur	6
	Boxing	2021-22	NCoE Kolkata	1	EC Jamshedpur	5
2.	Weightlifting	2017-18	STC Kolkata	1	STC Dhenkanal	4
	Weightlifting	2018-19	STC Kolkata	1	STC Dhenkanal	7
	Weightlifting	2019-20	STC Kolkata	1	STC Dhenkanal	9
3.	Kabaddi	2018-19	STC Kolkata	1	STC Dhenkanal	19
	Kabaddi	2020-21	NCoE Thiruvanathapuram	1	STC Vishakhapatanam	10
	Kabaddi	2021-22	NCoE Thiruvanathapuram	2	STC Yanam	14
4.	Archery	2017-18	STC Jalpaiguri EC Darjeeling	1 1	EC Bhubneshwar	14
	Archery	2021-22	STC Hazaribagh	1	STC Raipur	8
5.	Wrestling	2021-22	STC Ranchi	1	STC Dhenkanal	5
6.	Gymnastics	2020-21	NCoE Thiruvanathapuram	1	STC Agartala	9
		2021-22	STC Jalpaiguri NCoE Thiruvanathapuram	1 2	STC Agartala Regular School SGN Khalsa Senior Secondary School, Sri Ganganagar	5 13
7.	Volleyball	2017-18	NCoE Alappuzha	1	STC Hazaribagh	4
	Volleyball	2018-19	STC Kolkata	4	STC Raipur	32

Sl. No.	Discipline	Year	Centres where coaches posted against the discipline which was not available or had no trainees	No. of Coaches Posted	Centre where coach not posted against the discipline which had trainees	No. of trainees
8.	Basketball	2017-18	STC Kolkata	1	Regular School SGN Khalsa Senior Secondary School, Sri Ganganagar	10
	Basketball	2018-19	STC Kolkata	1	Regular School SGN Khalsa Senior Secondary School, Sri Ganganagar	2
	Basketball	2019-20	STC Kolkata	1	Regular School SGN Khalsa Senior Secondary School, Sri Ganganagar	8
	Basketball	2020-21	NCoE Kolkata	1	Regular School (Government Maharani Laxmi Bai Higher Secondary School, Jabalpur)	8
	Basketball	2021-22	NCoE Kolkata	1	Regular School (Government Maharani Laxmi Bai Higher Secondary School, Jabalpur)	8
9.	Swimming	2021-22	NCoE Kolkata	1	Regular School Bhupal Nobles Senior Secondary School, Udaipur	22
			Total	**32**		

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