

PREFACE

This Report for the year ended 31 March 2009 has been prepared for submission to the President under Article 151 of the Constitution. The results of test audit of the financial transactions of the Central autonomous bodies under the various provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are set out in this Report. This Report includes 41 paragraphs.

The audited organisations are autonomous bodies of varying character and discipline. These organisations are intended to perform certain specified services of public utility or to execute certain programmes and policies of the Government, essentially out of financial assistance from the Government. Such bodies and authorities include, Major Port Trusts, educational institutions and Delhi Development Authority.

The cases mentioned in this Report came to notice in the course of test audit during the year 2008-2009.

OVERVIEW

General

Annual accounts of autonomous bodies

In 2008-09, there were 292 Central autonomous bodies whose accounts were to be certified under Sections 19(2) and 20(1) of the CAG's (DPC) Act, 1971. Government of India released Rs. 24845.65 crore towards grants/loans to 235 bodies during 2008-09. Information on the amount of government grants released to ten bodies was not available. Accounts for 2007-08 of 278 Central autonomous bodies were to be made available for audit by 30 June 2008 and audited accounts were to be placed before the Parliament by 31 December 2008. Of these, accounts of 123 bodies were submitted for audit within the stipulated time. The accounts of six autonomous bodies were not submitted for audit by the concerned organisation as of December 2009.

(Paragraph 1.1)

Ministry of Consumer Affairs, Food and Public Distribution

Department of Consumer Affairs

Bureau of Indian Standards

Due to improper planning and ineffective monitoring BIS incurred infructuous expenditure of Rs. 55.04 lakh. Besides, the unspent balance of Rs. 26.43 lakh remained to be recovered from NBCC.

(Paragraph 2.1)

Ministry of Health and Family Welfare

All Indian Institute of Medical Sciences

The Institute suffered a loss of Rs. 95.68 lakh during April 2004 to December 2008 due to under-recovery of water charges from its staff.

(Paragraph 3.1)

The Institute did not recover cess of Rs. 34.75 lakh from the bills of contractors required under the Building and Other Construction Workers' Welfare Cess Act, 1996 and pay to the Delhi Building and Other Construction Workers Welfare Board.

(Paragraph 3.2)

Ministry of Human Resource Development

Navodaya Vidyalaya Samiti

Samiti failed to construct the office building and training Institute on land acquired in April 2002 for the purpose. This resulted in avoidable expenditure of Rs. 2.53 crore on rent and extension charges.

(Paragraph 4.1)

Delhi University

The University procured equipment costing Rs. 4.06 crore during 2007-08 without preparing the site for installation. This resulted in the equipment remaining idle. Besides, the research scholars were denied the intended benefit of sophisticated equipment.

(Paragraph 4.3)

Indian Institute of Technology, Kharagpur

The Institute made an irregular payment of Rs. 1.35 crore towards scholarship to its Ph. D scholars at revised rates from 1 April 2007 instead of 1 April 2008 pending decision of the Ministry.

(Paragraph 4.5)

Indira Gandhi National Open University (IGNOU)

IGNOU ignored the recommendation of the Technical Advisory and Paper Purchase Committee and procured 2.47 lakh reams of paper at higher rate by rejecting valid quotation of lower rate. This resulted in avoidable expenditure of Rs. 56.56 lakh.

(Paragraph 4.7)

National Institute of Technology, Durgapur and Indian Institute of Technology Kharagpur

The Institutes failed to recover rent at rates prescribed by Government of India from banks and suffered a loss of revenue of Rs. 75.03 lakh.

(Paragraph 4.9)

University Grants Commission

University Grants Commission conferred the status of "deemed to be University" to Institutions violating laid down scheme guidelines which was fraught with the risk of dilution of standards in University education.

(Paragraph 4.12)

Ministry of Information and Broadcasting

Prasar Bharti

Delay in processing of payments due to M/s Asia Pacific Broadcasting Union, led to an avoidable payment of interest of Rs. 27.87 lakh by Prasar Bharati.

(Paragraph 5.1)

Ministry of Micro, Small and Medium Enterprises

Khadi and Village Industries Commission

The Commission did not assess its fund requirement and improperly retained unutilized loan amount which resulted in avoidable interest payment of Rs. 30.03 lakh indicating deficient internal control system in fund management.

(Paragraph 7.1)

Ministry of Shipping

Kolkata Port Trust

The Port incurred an infructuous expenditure of Rs. 1.45 crore due to delay in timely action for condemnation of the outlived dredger.

(Paragraph 8.2)

Due to failure in taking timely action by the Port for recovery of licence fee, a party under default continued to occupy the storage shed for more than 17 years which led to an avoidable loss of Rs. 56.09 lakh on account of outstanding licence fee and damages.

(Paragraph 8.3)

Mumbai Port Trust

Failure of the port to resolve interdepartmental dispute resulted in non-recovery of Rs. 3.71 crore of rental charges.

(Paragraph 8.5)

Paradip Port Trust

The port incurred avoidable expenditure of Rs. 19.12 crore towards hire charges of two high powered tugs hired for use at Single Buoy Mooring (SBM) of Indian Oil Corporation Limited (IOCL) due to delay in commissioning of SBM by IOCL.

(Paragraph 8.9)

Ministry of Urban Development

Delhi Development Authority (DDA)

DDA provided a bail out package to the developer of the residential complex at commonwealth games village even though the PPP agreement did not provide for any financial assistance. As per package, it purchased 333 apartments at a higher cost ignoring the recommendations of the Evaluation Committee of the DDA, which resulted in avoidable expenditure of Rs. 89.24 crore. DDA also allowed the Developer to construct excess floor area of 4,40,301 sq.ft. without recovering proportionate fee of Rs. 65.23 crore.

(Paragraph 9.1)

Award of work by DDA for laying peripheral sewer lines without proper survey of site resulted in blocking of Rs. 2.80 crore.

(Paragraph 9.2)

Injudicious decision of DDA to reject the tender for work relating to construction of command tank and pump house at Rs. 6.23 crore in the first call and award of work in the second call at Rs. 8.34 crore resulted inordinate delay in completion of work and avoidable extra expenditure of Rs. 2.11 crore.

(Paragraph 9.3)

Rejection of the tender in first call by DDA in contravention of provisions of Central Public Works Department Works Manual resulted in avoidable expenditure of Rs. 1.16 crore

(Paragraph 9.4)

Commencement of the work by DDA without ensuring the availability of clear site resulted in foreclosure of contract and blocking of funds of Rs. 68.47 lakh.

(Paragraph 9.6)

CHAPTER I : GENERAL

1.1 Annual accounts of autonomous bodies

1.1.1 Grants and loans released to Central 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 (Act). 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*. The nature of audit conducted under these provisions is certification of annual accounts as well as value for money audit. Besides, Central autonomous bodies, which are substantially financed by grants/loans from the Union Government, are audited by the Comptroller and Auditor General of India under the provisions of Section 14(1) and 14(2) of the Act *ibid*. Audit under these provisions is in the nature of value for money audit.

During 2008-09, the Ministries of the Union Government released grants/loans aggregating Rs. 28636.19 crore to 392 autonomous bodies. Of these, the Comptroller and Auditor General of India was the sole auditor in respect of 235 autonomous bodies to whom grants/loans aggregating Rs. 24845.65 crore were released during 2008-09. The details are given in **Appendix – I**. The Comptroller and Auditor General was also the sole auditor of another 47 Central autonomous bodies to whom no grant or loan was released during 2008-09.

As per the information furnished by various Ministries, grants/loans aggregating Rs. 3790.54 crore were released to 157 bodies during 2008-09 whose financial/certification audit was entrusted to private auditors. The details are given in **Appendix – II**. The compliance and performance audits of these bodies are the responsibility of the Comptroller and Auditor General of India.

Information in respect of ten bodies was not furnished by the concerned Ministries (**Appendix- III**).

The share of total central assistance released to all Central autonomous bodies in the form of the grant-in-aid out of the gross budgetary support made to the civil ministries /departments ranged from 0.55 *per cent* to 1.59 *per cent* during the last five years ending 31 March 2009 as shown in the table below:

Year	Amount of total central assistance to CAB during the year (Rupees in crore)	Gross Budgetary Support ¹ (Rupees in crore)	Percentage of central assistance to CABs with reference to gross budgetary support
2004-05	15637.35	982389.63	1.59
2005-06	16189.34	1523189.46	1.06
2006-07	11500.49	2085164.02	0.55
2007-08	20057.54	2445865.08	0.82
2008-09	28397.88	3220867.31	0.88

It may be seen from the above table that while the amount of Central assistance to Central autonomous bodies as a percentage of the total gross budgetary support recorded a considerable decrease from 1.59 *per cent* in the year 2004-05 to 0.55 *per cent* in the year 2006-07, it registered an increasing trend in the years 2007-08 and 2008-09 when it increased from 0.55 *per cent* in the year 2006-07 to 0.88 *per cent* in the year 2008-09.

Further analysis of the central assistance released to the Central autonomous bodies during the last five years, revealed that five Central autonomous bodies received grants of five *per cent* or more in each case of the total central assistance to all Central autonomous bodies as given in the following table:

Year	Total central assistance to all Central Autonomous Bodies (Rupees in crore)	Amount of Central assistance to the Central Autonomous Body (Rupees in crore)					Percentage of assistance to the Body with reference to the total central assistance to all Central Autonomous Bodies				
		ICAR	UGC	PB	CSIR	NVS	ICAR	UGC	PB	CSIR	NVS
2004-05	15637.35	1626.96	1902.60	1010.78	1266.47	588.66	10.40	12.17	6.46	8.10	3.76
2005-06	16189.34	1839.00	1176.61	1078.02	1453.49	721.85	11.36	7.28	6.66	8.98	4.46
2006-07	11500.49	2174.59	1321.33	1133.68	1522.82	8.19	18.91	11.49	9.86	13.24	0.07
2007-08	20057.54	2230.43	1836.34	1093.27	1863.70	1104.80	11.12	9.16	5.45	9.29	5.51
2008-09	28397.88	2870.47	2514.00	1218.94	2356.20	1549.87	10.11	8.85	4.29	8.30	5.46
Total	91782.60	10741.45	8750.78	5534.69	8462.68	3973.37					
Grand Total		37462.97									
Percentage of total assistance to five ABs with reference to the total central assistance to all ABs		40.82									

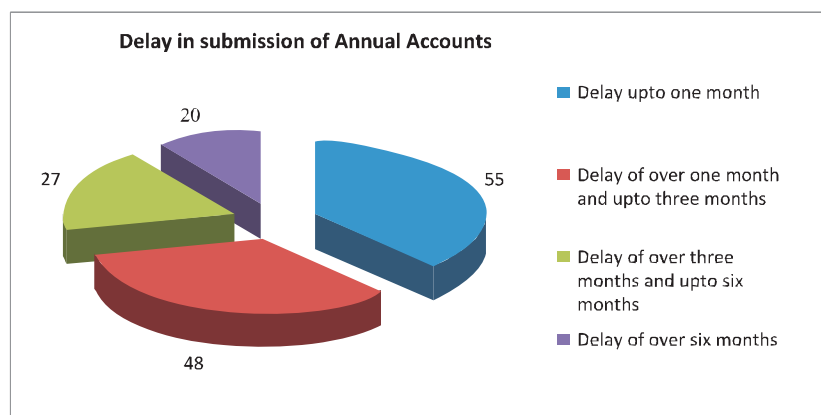
¹ Source: Appropriation accounts – Union Government (Civil) for the respective years

It may be seen from the table that the aforesaid five Central autonomous bodies alone had availed 40.82 *per cent* of the total central assistance to all the Central autonomous bodies during the last five years ending 31 March 2009. It was further observed that out of the total grant of Rs. 37462.97 crore during the years 2004-05 to 2008-09, the unspent balance at the end of the respective years was ranging from Rs. 179.23 crore to Rs. 997.15 crore.

1.1.2 Delay in submission of accounts by Central autonomous bodies

The Committee on Papers Laid on the Table of the House recommended in its First Report (5th Lok Sabha) 1975-76 that after the close of the accounting year every autonomous body should complete its accounts within a period of three months and make them available for audit and that the Reports and the audited accounts should be laid before Parliament within nine months of the close of the accounting year.

For the year 2007-08, audit of accounts of 278 Central autonomous bodies was to be conducted by the Comptroller and Auditor General of India. Out of these, the accounts of 123 autonomous bodies only, were made available for audit within the prescribed time after the close of the financial year. While the accounts of six autonomous bodies were not submitted as of December 2009, the accounts of 150 autonomous bodies were furnished after the due date as indicated in the following chart:



The details of autonomous bodies whose accounts were delayed beyond three months and those in respect of which accounts were not received as of December 2009 are given in **Appendix IV**.

1.1.3 Arrears in submission of accounts

Four autonomous bodies have not submitted their accounts for several years ranging between four and nineteen years (**Appendix-V**).

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

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

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

Thus, non-submission of accounts by the autonomous bodies not only contravened the provisions of the Act but was also fraught with the possibility of fraud and mismanagement.

1.2 Delay in presentation of audited accounts of Central autonomous bodies before both the Houses of Parliament

The audited accounts of Central autonomous bodies audited by the Comptroller and Auditor General of India are required to be presented to Parliament within nine months i.e. by 31 December of the following financial year. The Committee on Papers Laid on the table of the House, in its First Report (1975-76), had recommended that the audited accounts of the autonomous bodies be laid before Parliament within nine months of the close of the accounting year.

Review of the status of laying of the audited accounts before the Parliament disclosed as under:

Year of account	Total number of bodies for which audited accounts were issued but not presented to Parliament	Total number of audited accounts presented after due date
2006-07	3	1
2007-08	17	20
2008-09	49	--

It would, thus, be seen that a large number of audited accounts had not been placed before the Parliament within the prescribed time.

Statements containing the names of autonomous bodies, whose audited accounts had not been laid/laid after due dates before Parliament are included in **Appendix – VI** and **Appendix – VII**.

1.3 Results of certification of audit

Separate audit reports for each of the autonomous bodies audited under Sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are appended to the certified final accounts required to be tabled by Ministries in Parliament. Some of the important comments which were issued to the Organizations/Ministries concerned are stated below:

1.3.1 Revision of Accounts

As a result of audit of the financial statements of the Central autonomous bodies for the year 2008-09 by the Comptroller and Auditor General of India, 12 Central Autonomous Bodies revised their accounts. The aggregate impact of revision of accounts at the instance of audit is indicated in the following table:

<i>(Rupees in crore)</i>			
Sl. No.	Account Heads	Increased by	Decreased by
1	Assets	6.52	126.32
2	Liabilities	6.52	126.32
3	Surplus	20.28	4.09
4	Deficit	0.02	0.17

1.3.2 Significant observations on the accounts of Central autonomous bodies:

(a) Tuticorin Port Trust

Capital Reserve (Rs. 620.48 crore)

This was overstated by Rs. 40.64 crore due to the following.

- (i) The Capital Reserve included a sum of Rs. 40.64 crore invested by the Government at the time of formation of the Trust viz. 1 April 1979 under Section 29 (1) (c) of the MPT Act, 1963 and treated as loans in perpetuity, repayable at a concessional rate of interest at half the normal rate of interest fixed by the Government from time to time. The port's request (May 1993) to treat the entire capital as grant in aid was not acceded to by the Government. Hence, the entire initial capital should be shown under the 'Capital Debt'

instead of showing under 'Capital Reserve'. No provision was made in the accounts for payment of interest.

Current Liability (Rs. 114.57 crore)

- (i) Contribution payable at 0.30 *per cent* to Tamil Nadu Manual Workers Welfare Board - liability not created.

According to Tamil Nadu Manual Workers (Regulation of Employment and Condition of Work) Act, 1982 and Tamil Nadu Manual Workers (Construction Workers) Welfare Schedule 1994, 0.30 *per cent* of the estimated cost of every work executed by the Port should be remitted to Tamil Nadu Manual Workers Welfare Fund/Board effective from 1 July 1997. Contributions payable for the period from 1997-98 to 2008-09 was Rs. 1.94 crore. As the payments of such contributions are mandatory as per provisions of the Act, the same should be exhibited in the accounts. Thus, liability was understated to that extent.

- (ii) The Ministry of Shipping directed (January 2006) the Port to contribute Rs. 2.65 crore as its share towards setting up of the National Maritime Academy and asked to release the amount in phases. The first installment of Rs. 88 lakh was paid in July 2006. The balance amount of Rs. 1.77 crore had neither been paid nor provision made in the accounts till 31 March 2009. The reply of the Port that no communication in this regard either from the Indian Port Association or from the National Maritime Academy had been received, is not acceptable as Port's share was pre-determined and the first installment was paid accordingly. Non-provision of Rs. 1.77 crore in the accounts resulted in understatement of liability to that extent.

Current Assets (Rs. 49.82 crore)

- (i) Tuticorin Port Trust Board had accorded (June 2005) approval for executing the work on behalf of M/s Sethu Samudrum Corporation Ltd. (SSCL) as a deposit work. The total value of the works executed as on 31 March 2009 was Rs. 156.60 crore. As per Central Public Works Account code, centage charges were to be levied at the rate of seven *per cent* of the total work done by the executing agency. The centage charges accrued against SSCL up to 31 March 2009 worked out to Rs. 10.96 crore. The centage charges recoverable from SSCL had not been accounted for in the accounts. The reply of the port that the decision of the Government of India for collecting the charges was awaited was not acceptable.

Investment (Rs. 581.94 crore)

(i) Investment made in violation of Government Guidelines

As per the Government of India, Ministry of Surface and Transport, Memorandum dated 4 September 1996 and letter no PR15018/11/96-PG dated 24 April 1997, all major ports should comply with the guidelines issued by the Department of Public Enterprises while making investment of surplus funds. According to the guidelines (14 December 1994), investment should not be made for more than one year maturity period except term-deposit with Banks. However, as seen from the investment register for 2008-09, an amount of Rs. 162 crore was invested in securities and bonds with maturity period ranging from more than one year to 10 years in violation of Government guidelines despite being pointed out in Audit Reports of earlier period.

(b) New Mangalore Port Trust

Finance and Miscellaneous Income (Rs. 52.99 crore)

This included Rs. Nine crore received from the Udupi Power Corporation Ltd. (UPCL) as 'upfront premium' for allotment of land on lease for a period of 30 years for construction of a Coal Jetty. As per Accounting Standard – 19 (AS-19), the amount should have been recognized equally over a period of 30 years. Non-recognition of income as per AS-19 resulted in overstatement of Finance and Miscellaneous Income and net surplus by Rs. 8.70 crore.

(c) Jawahar Lal Nehru Port Trust

Sundry Debtors (Rs. 395.65 crore)

Sundry debtors included Rs. 291.24 crore being outstanding dues recoverable from tank farm operators towards lease rentals, way-leave charges, buried pipeline charges, minimum guaranteed throughput charges and water charges. The dues had been outstanding for periods ranging from one to nine years and the matter was under arbitration. The fact that this amount has not been realized for long indicated that the realization of the same was doubtful and required a suitable provision for doubtful debts based on the Generally Accepted Accounting Principles.

Provision for tax (Rs. 211 crore)

The above did not include tax payable on the excess provision made in respect of Government of India loan and interest thereon written back (Rs. 37.53

crore) during the year 2008-09. This resulted in understatement of profit before tax by Rs. 11.26 crore and corresponding understatement of provision for taxation.

(d) Paradip Port Trust

Pension and Gratuity fund

(i) Liability towards arrears payable to retired employees on account of revision of pension from 1 January 2007 to 31 March 2009 was omitted. This resulted in understatement of Current liabilities and Finance and Miscellaneous expenses and overstatement of net surplus before tax by Rs. 6.88 crore.

(e) Kandla Port Trust

Fixed Assets, Gross Block (Rs. 1002.25 crore)

(i) Fixed assets were overstated by Rs. 5.15 crore due to non-adjustment of cost of assets which outlived their effective life and declared unserviceable.

Income and Expenditure Account

(i) Ground lease and profit for the year 2008-09 was overstated by Rs. 3.19 crore due to treatment of recovery of lease rent of previous year due from the Indian Oil Corporation as income for the year instead of crediting Sundry debtors. Consequently, Sundry debtors were overstated by Rs. 3.19 crore.

(f) Kolkata Port Trust

Profit and loss Account

(i) Debit notes for Rs. 26.85 crore submitted by the Dredging Corporation of India on account of dredging charges for the month of March 2009 pertained to the accounting year 2008-09 should have been accounted for during 2008-09. Non-accountal resulted in under-statement of revenue expenditure for the year as well as over-statement of surplus by Rs. 26.85 crore.

(g) University Grants Commission

Current Liabilities and Provision (Rs. 1.31 crore)

(i) No Provision had been made for pension, leave encashment and gratuity.

Income & Expenditure Account

(i) Unspent grant of Rs. 19.59 crore (Non-Plan: Rs. 37.74 crore and Plan: Rs. (-) 18.15 crore) of the previous year had been shown as income. Similarly, the closing balances of the previous years' grants of Rs. 27.69 crore pertaining to the Ministry of Tribal Affairs, Rs. 60 lakh pertaining to the 'National sports Organisation Programme', Rs. 24 lakh of the 'Endowment Fund' and Rs. one lakh pertaining to 'Commonwealth' were also shown as income. This resulted in overstatement of 'Income' by Rs. 48.13 crore.

(h) Kendriya Vidyalaya Sangathan

General

(i) No provision has been made for gratuity, pension and leave encashment as required under the common format of accounts for autonomous bodies.

(i) All India Council of Technical Education

General

(i) No provision had been made for gratuity and leave encashment as required under the common format of accounts for autonomous bodies.

Fixed Assets (Rs. 11.73 crore)

(i) No depreciation had been provided on fixed assets resulting in overstatement of fixed assets and understatement of expenditure.

(j) Khadi & Village Industries Commission

Current Assets, Cash and Bank Balances – (Rs. 123.84 crore)

Cheques for Rs. 136.75 crore drawn in March 2009 were issued to the Bank in April 2009 for obtaining demand drafts to release grants to various field offices. This amount had been booked as expenditure for 2008-09. This resulted in understatement of the bank balance and overstatement of expenditure in the Income and Expenditure Account to the extent of Rs. 136.75 crore.

1.4 Utilisation certificates

As per the General Financial Rules, certificates of utilisation of grants 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. Ministry/Department-wise details indicating the position of the total number of 34845 outstanding utilisation certificates involving an amount of Rs. 21930.12 crore in respect of grants released up to March 2008 due by March 2009 (after 12 months of the financial year in which the grants were released) are given in **Appendix – VIII**. Ministry of Consumer Affairs, Ministry of External Affairs, Ministry of Social Justice and Empowerment, Ministry of Tourism, Ministry of Railways, Ministry of Corporate Affairs, Ministry of Coal, Ministry of Women and Child Development, Ministry of Development of North-Eastern Region, Ministry of Youth Affairs and Sports, Ministry of Science and Technology, Dadra and Nagar Haveli Administration, and Central Board of Excise and Customs did not furnish the information of outstanding utilisation certificates.

Out of the total number of 19182 utilisation certificates amounting to Rs. 17868.23 crore awaited from 10 major Ministries/Departments at the end of March 2009, 15269 certificates amounting to Rs. 7096.31 crore related to grants released up to March 2007 as shown below:

Utilisation certificates outstanding as on 31 March 2009

(Rupees in crore)

Sl. No.	Ministry/Department	For the period ending March 2008		For the period ending March 2007	
		Number	Amount	Number	Amount
1	Family Welfare	2083	7785.90	1605	3273.30
2	Health	2091	2003.24	1377	897.09
3	Department of Secondary Education and Literacy	1476	1687.27	1262	536.63
4	Information Technology	754	1240.00	399	735.01
5	Commerce	214	1122.55	80	129.90
6	Rural Development	579	1018.19	63	17.99
7	Agriculture	439	883.74	253	469.79
8	Department of Higher Education	2439	798.57	2241	360.84
9	Environment & Forests	8835	770.60	7914	507.09
10	Urban Development	272	558.17	75	168.67
Total		19182	17868.23	15269	7096.31

CHAPTER II : MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION

2 Bureau of Indian Standards

2.1 Delay in air-conditioning of Manak Bhavan at BIS Headquarters

Improper planning and ineffective monitoring by BIS resulted in infructuous expenditure of Rs. 55.04 lakh.

Bureau of Indian Standards (BIS) invited bids (April 2002) for Project Management Consultancy (PMC) to install a new central AC plant for its buildings, Manak Bhavan (MB) and Manakalaya (MK). BIS issued (August 2002) Letter of Intent (LOI) to Engineering Projects India Limited (EPIL) who furnished (October 2002) their consultancy report for installation of AC in both the buildings at a cost of Rs. 5.65 crore. However, BIS decided (May 2003) to provide central AC in MB building alone and EPIL did not continue with the project due to the changed scope of work.

BIS, thereafter, invited (June 2003) offers for PMC for air-conditioning of MB and entered (February 2004) into an agreement with National Building Construction Corporation (NBCC) for completion of work by February 2005. Accordingly, NBCC invited tenders and awarded (September 2004) the work to a contractor at a cost of Rs. 2.56 crore to be completed by June 2005. BIS made advance payments totaling to Rs. 72 lakh to NBCC in June 2005 (Rs. 30 lakh) and April 2006 (Rs. 42 lakh). The contractor suspended the work in March 2005 after purchasing materials worth Rs. 35 lakh due to hike in price of all items. NBCC submitted (November 2008) their final bill for Rs. 53.13 lakh for the work done against a total of Rs. 79.56 lakh released by BIS including PMC fees. BIS decided (March 2008) to close the contract with NBCC.

Meanwhile, BIS appointed (May 2007) another consultant, viz M/s Bijoy Contractor Engineers for a fee of Rs. 1.85 Lakh. The consultant stated that the proposed scheme of NBCC was sound and that it was possible to complete the work with the same design and parameters.

Finally, the work of installation of the AC plant along with other related works of both the buildings was awarded (December 2008) to Central Public Works Department (CPWD) at an estimated cost of Rs. 15.92 crore with a completion period of 24 months. CPWD had not started the work as of November 2009.

Audit scrutiny (May 2009) revealed that due to frequent changes made by BIS in designs, non-approval of modernization work which was integral to air-conditioning, not providing the site and delay in release of money to NBCC, the work could not be completed.

The Ministry replied (October 2009) that NBCC was solely responsible for delay in execution of work. The Ministry further stated that on physical verification, the possibility of utilization of the stores already purchased would be explored.

The Ministry's contention is not acceptable as non-finalization of scope of work before inviting tender, frequent changes of design, delay in handover of site, release of funds after time for completion of work had ended and ineffective monitoring were attributable to BIS. Further, the argument that the stores purchased would be utilized was not supported by the CPWD estimates which did not take into consideration the same.

Thus, due to improper planning and ineffective monitoring BIS incurred infructuous expenditure of Rs. 55.04 lakh. Besides, an amount of Rs. 26.43 lakh as unspent balance remained to be recovered from NBCC.

CHAPTER III : MINISTRY OF HEALTH AND FAMILY WELFARE

Department of Health

3 All India Institute of Medical Sciences

3.1 Short recovery of water charges

Non installation of water meters in staff quarters of AIIMS resulted in short recovery of Rs. 95.68 lakh.

The All India Institute of Medical Sciences (AIIMS) has six bulk water connections which cater to 2049 staff quarters. The water consumption of these staff quarters is charged by DJB² and NDMC³ on the basis of bulk meters at commercial rates. However, AIIMS had been charging for water consumption from the occupants at rates ranging from Rs. 6 to Rs. 52 per month during 2004-05 to 2008-09. The Institute authorities did not get separate meters installed in the staff quarters.

The Institute paid Rs. 1.08 crore to DJB and NDMC towards actual water consumption charges during 2004-05 to 2008-09 (up to December 2008). AIIMS recovered only Rs. 12.58 lakh from the occupants of staff quarters towards water charges resulting in short recovery of Rs. 95.68 lakh as consumption charges from April 2004 to December 2008.

AIIMS, thus, extended unintended benefit to the occupants of the staff quarters by recovering water charges at lower rates than what would have been paid by the employees directly to the DJB/NDMC on the basis of domestic connection rates, the amount of which could not be quantified as separate meters were not installed.

The documents containing the basis of approval of water rate of Rs. 6 to Rs. 52 per month were not provided to Audit.

The Institute intimated the Ministry (September 2009) that revision of water charges recoverable from the occupants was under consideration and the short recovery pointed out by audit would be effected accordingly.

² Delhi Jal Board (Ayurvigyan Nagar and Masjid Moth)

³ New Delhi Municipal Council {Ansari Nagar (Eastern) and Ansari Nagar (Western Campus)}

The Institute should get separate meters installed at the individual staff quarters with immediate effect and recover water charges with reference to the charges paid to DJB and NDMC.

The matter was referred to the Ministry in August 2009; their reply was awaited as of February 2010.

3.2 Non-recovery of cess

The All India Institute of Medical Sciences, Delhi did not recover Cess of Rs. 34.75 lakh from the bills of Contractors as required under the Building and Other Construction Workers' Welfare Cess Act, 1996 and pay to the Delhi Building and other Construction Workers Welfare Board. Due to non-payment of Cess, AIIMS was also liable to pay interest and penalty.

The Building and Other Construction Workers' Welfare Cess Act 1996 provides for levy of a Cess at a rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer engaged in any construction work. The Cess is to be paid to the Building and Other Construction Workers Welfare Board constituted under the Act. The Act also provides for payment of interest at the rate of two *per cent* for every month in case of delay (Section-8) and levy of penalty not exceeding the amount of Cess due on the employer in case of non-payment of Cess within the specified time (Section-9). In pursuance of this central legislation, the Government of NCT⁴ of Delhi notified the Delhi Building and Other Construction Workers (RE&CS) Rules in January 2002 and subsequently constituted the Delhi Building and other Construction Workers Welfare Board in September 2002. In August 2005, Government of NCT of Delhi directed the Government bodies carrying out any activity covered under the provisions of the Act to get themselves registered with the Labour department and deduct one *per cent* of the approved cost of the work as Cess from the bills of the contractors at the time of making payment. The amount so collected was to be paid within 30 days to the Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of records (January 2009) of the Engineering department of the All India Institute of Medical Sciences (AIIMS), revealed that it carried out different construction works by engaging various contractors during the period from April 2005 to January 2009 and paid Rs. 34.75 crore . Cess aggregating Rs. 34.75 lakh @ one *per cent* of the total amount of the works was to be deducted from the contractors' bills. AIIMS failed to deduct Cess from the

⁴ National Capital Territory

bills of the contractors. Non-payment of Cess within the specified time attracted interest and penalty as per provisions of the Act.

AIIMS stated (May 2009) that it had started deducting Cess at the prescribed rate from the bills of the contractors by inserting an appropriate clause in the NIT/Agreement with effect from 1 February 2009, after Audit raised the point. AIIMS admitted that it was not feasible to recover Cess with retrospective effect from the contractors in the absence of relevant clause in NIT/Agreement.

Thus, failure on the part of AIIMS to deduct Cess and pay the same to the designated authority resulted in non-compliance with the mandatory provision of an Act. No responsibility had been fixed by AIIMS for the lapse.

The matter was referred to the Ministry in June 2009; their reply was awaited as of February 2010.

CHAPTER IV : MINISTRY OF HUMAN RESOURCE DEVELOPMENT

Department of School Education and Literacy

Navodaya Vidyalaya Samiti

4.1 Avoidable payment of rental charges

Failure of Navodaya Vidyalaya Samiti to construct the office building and training institute on a land acquired in April 2002 led to avoidable expenditure of Rs. 2.53 crore on rent and extension charges

Navodaya Vidyalaya Samiti (NVS) has its Headquarters office in a rented accommodation in Kailash Colony, New Delhi paying a lease rent of Rs. 7,42,520/- per month since April 2005 under a lease agreement valid up to March 2008. The lease agreement was extended to April 2011 against a lease rent of Rs. 8,91,024/- per month.

In order to have its own Headquarters building and a Training Institute, NVS acquired on lease (April 2002) a plot of land measuring 5000 sq m from NOIDA⁵ at a cost of Rs. 1.38 crore. As per the terms and conditions of the lease agreement of the plot, the construction work was to be completed within five years i.e. by March 2007.

Audit observed that after acquiring the plot in April 2002, NVS sought approval of its Finance Committee for the proposal of construction of the building at an estimated cost of Rs. 14.26 crore in April 2005 after three years of acquisition of plot. The proposal was submitted to the Ministry in July 2006 after more than four years. The work was awarded to CPWD⁶ in February 2007 while the drawings of the building were submitted for approval to NOIDA in November 2007. Due to delay at various stages by NVS, construction of the building was commenced in July 2009, i.e. after a lapse of about 28 months from the scheduled date of completion of the building in March 2007.

Thus, due to non-completion of the building despite availability of land and sufficient time of five years' period, NVS incurred avoidable extra expenditure of Rs. 2.39 crore on rent of the leased building for the period from April 2007 to August 2009 along with rental liability of Rs. 8.91 lakh per month thereafter till shifting to the new building.

⁵ New Okhla Industrial Development Authority

⁶ Central Public Works Department

Besides, NVS had also paid to NOIDA extension charges of Rs. 14.21 lakh and a liability of Rs. 5.50 lakh *per annum* beyond October 2009 for crossing the deadline for completion of the building.

In its reply, NVS stated (June 2009) that the delay in taking up the construction was mainly due to non-availability of funds during 2002-05, delay in approval of drawings from NOIDA and delay in issue of No Objection Certificate (NOC) by local authorities viz. the fire department, Airport Authority of India, Mining department etc. The Ministry endorsed (December 2009) the views of the Management. It, however, added that the project was expected to be completed by October 2010.

The reply of the Ministry/Management is not acceptable in view of the fact that proposal for approval of the project was submitted by NVS to the Government of India only in July 2006 i.e. after four years of acquisition of the plot. Further, NVS had submitted the drawings of the building for approval by NOIDA in November 2007 i.e. after expiry of eight months from the scheduled date of completion of the building. The reply is, however, silent on the issue as to when NVS moved the local authorities' viz. Fire Department, Airport Authority and Mining Department for their permission.

4.2 Avoidable expenditure due to hiring of excess space

Injudicious decision of Navodaya Vidyalaya Samiti to hire office building in excess of its space requirement resulted in avoidable expenditure of Rs. 92.34 lakh.
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Navodaya Vidyalaya Samiti (NVS) headquarters office had been working from its hired premises at Indira Gandhi Indoor (IGI) Stadium since July 2001. The total office space available in IGI stadium was 13,371.66 sq. ft. As the accommodation was inadequate, the record room, library and old furniture/equipment were shifted to Jawahar Navodaya Vidyalaya (JNV) Faridabad occupying a space of about 3500 sq.ft. Contributory Provident Fund (CPF) and Group Insurance Scheme (GIS) Cell were shifted from the headquarters to Chandigarh Regional Office building, where it was working occupying a space of 1000 sq. ft. Thus, the total space utilized for the NVS headquarters office at these locations was about 18,000 sq. ft.

NVS decided (December 2004) to shift its headquarters office from IGI Stadium. The major reasons for shifting the office premises were, inter-alia, functioning of the office from three different locations viz. IGI Stadium, JNV Faridabad and RO Chandigarh, administrative inconvenience as well as lack of proper monitoring and supervision of CPF and GIS Cell. Hence, it was considered that the office should have at least 20,000 sq. ft. of area at one

single location for proper functioning. Accordingly, it was decided (December 2004) to identify a more suitable accommodation for locating the office of NVS Headquarters.

NVS entered into (March 2005) an agreement to lease a building⁷ with covered area measuring 19,540 sq. ft. at a monthly rent of Rs. 7.43 lakh per month for three years, extendable for a further period of three years with 20 *per cent* increase over the previous rent.

Audit scrutiny (August 2009) revealed that though the space requirement included an area of 4500 sq. ft. for the units located at other stations, the same were not shifted to the new building as of July 2009. Thus, NVS was operating from the premises where more space was occupied than the requirement. Consequently, NVS incurred extra expenditure of Rs. 92.34 lakh on rent during May 2005 to July 2009.

NVS stated (August 2009) that the Headquarters building was not sufficient to accommodate the units which continued in Faridabad and Chandigarh.

The reply is not acceptable as the space hired included the area of 4500 sq. ft of the units operating from outstation premises. Further, the problems of administrative inconvenience and lack of proper monitoring and supervision of CPF and GIS Cells remained as NVS Headquarters could not function from one single location.

The matter was referred to the Ministry in June 2009; their reply was awaited as of February 2010.

Department of Secondary and Higher Education

Delhi University

4.3 Improper planning

Equipment costing Rs. 4.06 crore procured by Delhi University during 2007-2008 remained idle due to delay in preparing a site for installation

Delhi University placed orders with foreign firms in March 2007 for purchase of eight pieces of analytical equipment⁸ costing Rs. 13.53 crore for its laboratories in the Physics and Chemistry departments, to upgrade the research

⁷ Address of the building –A-28 Kailash Colony

⁸ High Resolution Transmission Electron Microscope, TEM Specimen preparation equipment, Ellip-someter, High Resolution Powder X-Ray Diffracto-meter, Single Crystal X-ray Diffractometer, 400 MHz Nuclear Magnetic Resonance, Circular Dichroism Spectropolarimeter, Differential Scanning Calorimeter

facilities in experimental science. Seven pieces of equipment costing Rs. 7.68 crore were received between May 2007 and October 2007, while one piece costing Rs. 5.85 crore, was received in June 2008.

Audit observed that the University did not initiate site preparation work well in advance to facilitate the timely installation of the equipment. The work of site preparation was initiated only in October 2007 by which time equipment costing Rs. 7.68 crore had already been received by the University. As work of renovation, air-conditioning etc. of the laboratories was awarded belatedly between November 2007 and September 2008 for completion between January 2008 and January 2009, the civil works were not completed in time.

Consequently, installation of 400 MHz Nuclear Magnetic Resonance (NMR) costing Rs. 1.36 crore had not been completed as of October 2009 despite the fact that it was ordered in March 2007 and delivered in October 2007. Similarly, two equipment costing Rs. 2.70 crore, delivered by September 2007, were installed after about two years in May 2009 and October 2009. User acceptance of these two equipment had not been received as of October 2009.

Thus, procurement of equipments without ensuring availability of basic infrastructure for installation indicated deficient planning by the management resulting in idle investment of Rs. 4.06 crore. Besides the research scholars were denied the intended benefits of the sophisticated equipment.

The Ministry stated in November 2009 that all equipment except NMR had since been installed and the installation of this equipment was likely to be completed by November 2009. However the University in response to audit query seeking the status of installation of equipment stated in March 2010 that only two equipment out of eight had been installed. The reply is contrary to the status furnished by both University and the Ministry earlier.

The Ministry may ascertain the correct position and take immediate action for installation of all equipment.

Indian Institute of Technology, Delhi

4.4 Short recovery of licence fee from Banks and Post office

Non implementation of the rates prescribed by Directorate of Estate for recovery of licence fee from banks and post office resulted in short recovery of Rs. 71.33 lakh

The Directorate of Estates, Government of India, (DOE) prescribed the rates of licence fee recoverable from banks and post offices operating from general pool accommodation with effect from 16 March 1999. The rates were revised on 1 April 2002 and 1 April 2005.

Indian Institute of Technology, New Delhi (IITD) provides accommodation to State Bank of India (SBI), Canara Bank and Post Office within its premises. IITD decided (December 1998) to enhance licence fees charged at the rate of 10 *per cent per annum* with the first increase effective from 1 January 1999. Accordingly, IITD recovered licence fee ranging from Rs. 32.31 to Rs. 141.45 per sq. m. from banks and Rs. 5.53 to Rs. 10.16 per sq. m. from the Post Office during April 1999 to March 2009. As the rates were far below the rates prescribed by the Government of India, the licence fee recovered was Rs. 19.55 lakh against Rs. 90.88 lakh recoverable as per DOE rates resulting in short recovery of Rs. 71.33 lakh.

The Ministry replied (November 2009) that the rates of the Government of India were applicable for General Pool Accommodation allotted by DOE. It further stated that as IITD was functioning within a complex/estate maintained by it, the orders of DOE were not applicable and that the Institutes of Technology Act, 1961 empowered the Institute to deal with any property belonging to or vested in it in such manner as deemed fit for advancing the objects of the Institute.

The contention of the Ministry is not justified as IITD follows DOE orders for recovering licence fee for residential accommodation allotted to its staff members in its complex. Further, the Ministry in its Action Taken Note (July 2006) accepted the audit observation in Para 11.7 of the Audit Report No. 4 of 2005 of the Comptroller and Auditor General of India, Union Government (Civil) on failure of the Indian Institute of Technology, Bombay (IITB) to recover licence fee at Government of India rates for the quarters allotted to its employees in its campus and stated that the Institute had decided to implement the Government of India orders in this regard.

Thus, the reply of the Ministry contradicts its earlier stand taken in the case of IITB. The Ministry should implement DOE orders on the commercial establishments operating from IITD premises.

Indian Institute of Technology, Kharagpur

4.5 Irregular payment of Scholarship

The Indian Institute of Technology, Kharagpur revised Assistantship/Scholarship to Ph.D. scholars from 1 April 2007 instead of 1 April 2008 resulting in irregular expenditure of Rs. 1.35 crore.

Indian Institute of Technology, Kharagpur (the Institute) received (September 2007) an unsigned letter from the Ministry of Human Resource Development (the Ministry) stating that the matter of revision of rates of Assistantship/Scholarship in Central Technical Institutions were under consideration and called for the details of expenditure incurred by the Institute and additional funds required based on the proposed rates. The Ministry revised (July 2008) the rates of Assistantship/Scholarship under various programmes with effect from 1 April 2008.

Audit observed that pending decision of the Ministry regarding Assistantship/Scholarship, the Institute revised (February 2008) the rates of Assistantship/Scholarship equivalent to the rates proposed by the Ministry to its Ph.D. scholars with retrospective effect from 1 April 2007. The Institute paid the arrears for the period from April 2007 to February 2008 on 10 March 2008 and the payment of scholarship for the month of March 2008 was made at revised rates on 4 April 2008 without approval of the Ministry.

Thus, the Institute made an irregular payment of Rs. 1.35 crore towards scholarship to its Ph.D. scholars at revised rates with effect from 1 April 2007 instead of 1 April 2008.

The matter was reported to the Ministry in June 2009; the reply was awaited as of February 2010.

4.6 Excess payment

IIT, Kharagpur made excess payment of Rs. 22.23 lakh to a contractor on account of escalation in prices of steel in contravention of the contract.

The Indian Institute of Technology, Kharagpur, (Institute) entered (December 2003) into a contract with Engineering Projects (India) Limited (Contractor)

for the construction of Pandit Madan Mohan Malviya Hall, an 800 room students' hostel on turnkey basis. According to Clause 10(C) of the agreement, reimbursement to the Contractor on account of escalation in prices of any material incorporated in the works would be allowed on excess over 10 *per cent* of the increase in price of the material prevailing at the time of tender.

Audit observed that the price of reinforcement steel which was Rs. 18000 per MT at the time of tendering in June 2003, escalated beyond 10 *per cent* of the price prevailing at the time of tender. The Contractor used a total 1116.438 MT of reinforcement steel in the works during January 2004 and January 2005 procured at the prices ranging from Rs. 17065 to Rs. 27450 per MT and claimed (April 2005) compensation for the price escalation. The Institute, in contravention of provisions of the contract paid (March 2007) the entire amount of price escalation amounting to Rs. 89.31 lakh worked out at the rate of Rs. 26000 per MT on average basis.

This resulted in excess payment of Rs. 22.23 lakh, which could have been avoided had the Institute allowed price escalation over and above 10 *per cent* strictly in terms of clause 10 (C) of the agreement.

The matter was referred to the Management and the Ministry in July 2009; their reply was awaited as of February 2010.

Indira Gandhi National Open University

4.7 Avoidable expenditure

Indira Gandhi National Open University's Board of Management rejected a valid quotation without any justification, resulting in extra avoidable expenditure of Rs. 56.56 lakh.

Indira Gandhi National Open University (IGNOU) invited tenders in May 2007 for the purchase of two lakh reams of Maplitho printing paper of 70 GSM⁹ containing IGNOU's water mark logo, to meet the requirements for printing of study material for 2007-08. The Technical Advisory and Paper Purchase Committee (TAPPC) recommended in July 2007 placing of the order to the lowest tenderer 'A' on the recommendations of Tender Opening and Evaluation Committee.

IGNOU's Board of Management, over-riding the recommendations of the TAPPC without any justification, decided (August 2007) to place the order

⁹ Grams/Sq. meter

with the Hindustan Paper Corporation Limited (HPCL) to meet the emergent requirement of printing paper.

Between September 2007 and February 2008, IGNOU procured 2.47 lakh reams of paper from HPCL at a cost of Rs. 19.09 crore. The rate of Rs. 7.50 lakh per 1000 ream quoted by the firm 'A' was lower than the rate of Rs. 7.79/7.71 lakh per 1000 ream supplied by HPCL.

Audit scrutiny (April 2009) revealed that the decision of the IGNOU's Board of Management to place the order with HPCL, whose bid had been rejected by the Tender Opening and Evaluation Committee in June 2007 for not meeting the technical evaluation criteria, was in violation of financial propriety and resulted in avoidable extra expenditure of Rs. 56.56 lakh.

IGNOU replied (June 2009) that quality of the paper offered by HPCL was better as the paper manufactured by it was from virgin pulp. The reply added that the decision was taken by the Board of Management which was the highest decision making body of the University and that all the deliberations taking place in the meeting might not be put on record.

The reply is not acceptable as the Tender Opening and Evaluation Committee had evaluated the bids with reference to the Tender wherein the requirements had been specified and had considered 'A' to be the eligible bidder meeting the techno-financial criteria which was accepted by TAPPC also. The reply does not explain as to why the recommendation of the committee was overlooked while placing the orders with HPCL which had been rejected for not meeting technical evaluation criteria. Also the use of virgin pulp was not included in the tender specification.

Thus rejecting the recommendation of TAPPC without justification resulted in avoidable expenditure of Rs. 56.56 lakh.

The matter was referred to the Ministry in June 2009; their reply was awaited as of February 2010.

Jamia Millia Islamia University

4.8 Recovery at the instance of audit

On being pointed out by audit, Jamia Millia Islamia University recovered an amount of Rs. 44.74 lakh on account of cess from the executing agencies.

As per the provisions of Building and Other Construction Workers' Welfare Cess Act, 1996, a cess at such rates not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer, was to be collected in such manner including deduction at source and paid to the Building and Other Construction Workers' Welfare Board constituted by the State Government. The Act also provides for levy of interest and penalty for delay/non-payment of cess within the specified time.

Government of National Capital Territory of Delhi ordered (August 2005) deduction of cess at the rate of one *per cent* from the bills paid on building and other construction works and transfer of the same to Delhi Building and Other Construction Workers Welfare Board (Board).

Scrutiny of the records of Jamia Millia Islamia University (JMI) revealed that the JMI paid Rs. 44.74 crore for execution of 374 works without deducting the cess amounting to Rs. 44.74 lakh at source at the rate of one *per cent* from the bills paid to the executing agencies during the year 2003-04 to 2007-08. This not only resulted in non-recovery of cess of Rs. 44.74 lakh but was a violation of statutory provisions leading to undue benefit to the executing agencies.

On being pointed out in audit, JMI replied (June 2009) that the amount had been recovered from the contractors and deposited with the Board during 2008-09. The reply further added that although JMI were not liable to deduct and deposit the cess as per the Cess Act, but keeping in view the social cause of the workers welfare, they had deducted the cess. The Ministry concurred (November 2009) with the reply of JMI.

The reply of the Ministry is not in consonance with the Government of National Capital Territory of Delhi orders of August 2005 according to which deduction of cess from the bills of the contractors at the rate of one *per cent* and deposit it with the Board is mandatory for all Government bodies.

National Institute of Technology, Durgapur and Indian Institute of Technology, Kharagpur

4.9 Short recovery of rent

Failure of the Institutes to recover rent at rates prescribed by Government of India from banks resulted in loss of revenue of Rs. 75.03 lakh.

National Institute of Technology (NIT) Durgapur provided office space measuring 1577.42 sq. ft. to State Bank of India (SBI) in its premises in 1985 for which they charged a provisional licence fee of Rs. 1340.80 per month. The Institute had fixed the licence fee without getting any assessment done by CPWD or other authorized agencies. The rate charged by NIT was 85 paisa per sq. ft. which was far below the rate of Rs. 23.13 and Rs. 25.92 per sq. ft. per month prescribed by the Government of India, Ministry of Urban Development as chargeable from banks with effect from 1 April 2002 and 1 April 2005 respectively. Consequently, NIT, Durgapur suffered a loss of revenue of Rs. 32.82 lakh for the period from April 2002 to June 2009.

Similarly, Indian Institute of Technology, Kharagpur (Institute), allotted a space of 2975 sq. ft. to Punjab National Bank. Although the licence fee was revised in 1994 and 2004, the current rate of Rs. 2.54 per sq. ft. was below the rate prescribed by Government of India and the Institute suffered loss of revenue of Rs. 42.21 lakh during the period May 2004 to June 2009.

Thus, non-revision of licence fee by the Managements of the Institutes in accordance with the rate prescribed by the Government of India resulted in loss of revenue to the tune of Rs. 75.03 lakh.

The matter was referred to the Ministry in June 2009; their reply was awaited as of February 2010.

National Institute of Technology, Krukshetra

4.10 Recovery at the instance of audit

On being pointed out by audit, National Institute of Technology, Krukshetra recovered an amount of Rs. 22.74 lakh on account of cess from the executing agencies indicating deficiency in internal control.

As per the provisions of Building and Other Construction Workers' Welfare Cess Act, 1996, a cess at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer, was to be collected in such manner including deduction at source and paid to the

Building and Other Construction Workers' Welfare Board constituted by the State Government. The Act also provides for levy of interest and penalty for delay/non-payment of cess within the specified time.

Haryana Government ordered (February 2007) deduction of cess at the rate of one *per cent* from the bills paid on building and other construction works and transfer of the same to Haryana Building and Other Construction Workers' Welfare Board.

Scrutiny (January 2009) of the records of National Institute of Technology, Krukshetra (Institute) revealed that the Institute paid Rs. 32.33 crore to 11 executing agencies on account of execution of different construction works from April 2007 to December 2008. The cess of Rs. 32.33 lakh was required to be deducted at source from the bills paid to these agencies but only Rs. 9.59 lakh was recovered by the Institute. This not only resulted in short recovery of labour cess of Rs. 22.74 lakh but was a violation of statutory provisions leading to undue benefit to the executing agencies. Moreover, the amount of Rs. 9.59 lakh recovered had not been deposited with the Board as of December 2008.

On being pointed out in audit, the Institute stated (March 2009) that the amount had been recovered from the contractors and deposited (February 2009) with the Labour Department.

The matter was referred to the Ministry in February 2009; their reply was awaited as of February 2010.

University Grants Commission

4.11 Irregular expenditure on reimbursement of medical claims

The University Grants Commission implemented a scheme for medical facilities for its pensioners with relaxed norms without prior approval of the Government resulting in irregular expenditure of Rs.1.34 crore during April 2007 to March 2009 on the reimbursement of medical claims.

Serving employees of the University Grants Commission (UGC) are covered under the Central Government Health Scheme (CGHS). The facility was not extended to retired employees of UGC. UGC reimbursed medical claims for outdoor/indoor treatment of pensioners by extending CS(MA) Rules¹⁰ by appointing (2005) Authorised Medical Attendants (AMA) in different areas

¹⁰Central Services (Medical Attendance) Rules, 1944

for the benefit of pensioners. The pensioners were allowed diagnostic tests in CGHS approved diagnostic centres and indoor treatment in CGHS recognised hospitals/Government hospitals on referral by AMA and prior permission of UGC for the same. The reimbursement was made at CGHS rates.

Audit scrutiny (June 2009) revealed that UGC approved (August 2006) a new scheme for pensioners allowing them to undergo OPD and indoor treatment from CGHS recognised hospitals/diagnostic centres and Government hospitals directly without any referral from AMA and prior permission of UGC. It withdrew the AMA facilities for pensioners from October 2006. Under both CGHS and CS(MA) Rules, a Central Government pensioner seeking treatment in a specialised hospital/private hospital recognised under CGHS would be governed by referral system wherein the CMO/AMA incharge of the dispensary grants him such authorisation. UGC, however, while introducing the new system dispensed with the requirement of referral system on the request of a single pensioner. Further, the mandatory approval of Ministry of Human Resource Development and concurrence of the Ministry of Finance was not obtained before the implementation of the new scheme.

Therefore, reimbursement of medical claims of pensioners without approval of the Government resulted in irregular payment of Rs. 1.34 crore for the period from April 2007 to March 2009.

It was also noticed that though the scheme was introduced on the analogy of CGHS there was no provision for recovering monthly/one-time contribution from the pensioners as applicable in case of CGHS beneficiaries. The amount of one time contribution worked out to Rs. 22.23 lakh for 323 pensioners.

The Ministry accepted the audit observation and stated (October 2009) that efforts would be made to recover some amount from the pensioners. The Ministry, however, did not furnish any reply to the observation regarding implementation of scheme without prior approval of the Government.

4.12 Grant of status of “deemed to be University” to Institutions

University Grants Commission conferred the status of “deemed to be University” to Institutions violating laid down scheme guidelines which was fraught with the risk of dilution of standards in university education.

4.12.1 Introduction

The University Grants Commission (UGC) was established in 1956, as a statutory body of the Government of India, through an Act of Parliament, for the promotion and coordination of university education and for the

determination and maintenance of standards of University teaching, examination and research in Universities.

UGC framed (2000) guidelines for considering the proposals for declaring an Institution as 'deemed to be University' under Section 3 of the UGC Act. Under this section, an Institution for higher education shall be deemed to be a University, on official notification in the official gazette by the Central Government on the advice of the UGC.

The Ministry on the recommendation of UGC, had declared 127 Institutions as 'deemed to be University' as of June 2009, of which 57 Institutions were declared as such during 2004-05 to 2008-09.

4.12.2 Audit findings

Audit scrutiny of records of UGC relating to the proposals of the Institutions which have been declared as deemed to be Universities by Ministry of Human Resource Development during the period from 2004-05 to 2008-09, revealed various instances of violation of established guidelines and specific recommendations of Expert Committees and State Governments for the purpose of declaring an Institution as a 'deemed to be University'. Non-compliance with the prescribed guidelines of UGC and recommendations of Expert Committees was fraught with the risk of dilution of standards, especially with regard to availability of qualified faculty and infrastructure in the deemed to be universities. Major audit findings are discussed in the succeeding paragraphs.

4.12.3 Irregularities in conferring the status of deemed to be Universities

As per the guidelines of UGC, the Institutions applying for grant of status of 'deemed to be University' are required to fulfill the eligibility criteria in terms of objectives, programmes, faculty, facilities, financial viability etc as laid down by UGC from time to time, before the status of 'deemed to be University' is conferred on them. Further, in the case of technical institutions, advice of AICTE¹¹ was to be sought for grant of 'deemed to be University' status to an Institution. The Institutions in the emerging areas with the promise of excellence not fulfilling the prescribed guidelines of UGC are granted provisional status under de-novo category, subject to confirmation on the basis of annual performance report of the UGC's Review Committee done for a five year period. Some of the conditions that de-novo category institutions need not

¹¹ All India Council for Technical Education

fulfill relate to post graduate institution and research, recognition by concerned statutory authorities like AICTE, minimum period of ten years existence, infrastructure requirements, minimum faculty strength etc. Before making recommendations to the Ministry for conferring the status of a 'deemed to be University' to an Institution, UGC deposes an expert committee to examine and report on financial, physical and academic viability to maintain and sustain itself as a 'deemed to be University'. When the expert committee recommends an institution under de-novo category, it is obvious that conditions prescribed for deemed university status are not fulfilled.

The table below shows the list of Institutions conferred with the confirmed status of 'deemed to be University' by the Ministry, not fulfilling the minimum eligibility criteria and also against the recommendations of the Expert Committee of UGC.

Sl. No.	Name of the Institution	Category of status applied for by the Institution	Category of status recommended by		Category of status conferred by Ministry	Date of notification of University by Ministry
			Expert Committee	UGC		
1.	Institute of Chartered Financial Analysts of India, Hyderabad, Andhra Pradesh (ICFAI)	De-novo	De-novo	Deemed to be university	Deemed to be university	December 2008
2.	Manav Rachna International University, Faridabad, Haryana (MRIU)	De-novo	De-novo	De-novo	Deemed to be university	October 2008
3.	Nehru Gram Bharati Vishwavidyalaya, Allahabad, UP	De-novo	De-novo	Deemed to be university	Deemed to be university	June 2008
4.	Modi Institute of Education and Research, Rajasthan	De-novo	De-novo	De-novo	Deemed to be university	February 2004

Audit observed that ICFAI was conferred the status of 'deemed to be University' by the Ministry despite the fact that AICTE had informed UGC in January 2006 that the Institution had been conducting technical programmes without their approval and a show cause notice had been issued to the Institution in December 2005.

In the case of MRIU, the Ministry conferred the status of 'deemed to be University' to the Institution against the recommendations of AICTE. Audit noticed that this Institution, in disregard of the notification issued by the Ministry, included the names of other four unapproved institutions as constituents of the University and notified them in an advertisement published

in April 2009 and also in their website misleading the public and students. UGC issued a show cause notice to the Institution in May 2009. Further, developments were awaited as of June 2009.

Nehru Gram Bharati Vishwavidyalaya, Allahabad, was conferred the status of 'deemed to be University' in June 2008 though the Institution was running only conventional Degree programmes and did not fulfill the eligibility criteria with regard to infrastructure, faculty strength, books, equipment, etc. The faculty strength with only two departments having professors was not as per UGC requirements.

4.12.4 Conferment of status against the recommendations of the State Government

As per the guidelines, UGC is to obtain the views of the State Government on the proposal from Institutions seeking grant for the status of 'deemed to be University'. It was also decided (April 2007) in the conference of the State Education Ministers that the views and concerns of the State Governments would be given due weightage by the Central Regulatory bodies on education like the UGC, AICTE and NCTE¹².

Test check of records revealed that in 14 cases, the Ministry conferred the status of 'deemed to be University' to Institutions either against the recommendations of the State Governments or without obtaining the views of the State Governments as detailed in the table given below:

Sl. No	Name of the University	Views of the State Government	Date of conferment as 'Deemed to be University' by the Ministry
1.	Saveetha Institute of Medical and Technical Sciences, Chennai, Tamil Nadu	The State Government stated (November 2004 and September 2005) that these Institutions did not have research facilities and academic potential to maintain and sustain themselves as a deemed University. State Government recommended against granting 'deemed to be University' status to these institutions.	March 2005
2.	Vel's Institute of Science, Technology and Advanced Studies, Chennai, Tamil Nadu		June 2008
3.	Ponnaiyah Ramajayam Institution of Sciences and Technology, Tamil Nadu		January 2008
4	Noorul Islam College of Engineering, Tamil Nadu		December 2008

¹² National Council for Teachers Education

Sl. No	Name of the University	Views of the State Government	Date of conferment as 'Deemed to be University' by the Ministry
5.	Hindustan Institute of Technology and Sciences, Kancheepuram, Tamil Nadu	Views of the State Government were not taken.	May 2008
6.	Maharishi Markandeshwar University, Ambala, Haryana	Views of the State Government were not taken.	June 2007
7.	Graphic Era Institute, Uttarakhand	State Government had requested (March 2008) to keep the proposal pending.	August 2008
8.	Swami Ram Vidyapeeth, Uttarakhand	State Government stated (April 2006) that the Institute had to incorporate some conditions for the benefit of Uttarakhand locals.	June 2007 without incorporating the conditions suggested by the State Government
9.	KLE Academy of Higher Education and Research, Karnataka	The State Government stated (April 2005) that these were primarily institutions which imparted undergraduate education and decided not to recommend 'deemed to be University' status as it had reservations that these institutions would be able to meet the requirements stipulated under the UGC guidelines.	April 2006
10.	Jain University, Bangalore, Karnataka		December 2008
11.	JSS Mahavidyapeetha, Mysore, Karnataka		May 2008
12.	Sri Siddhartha Academy of higher Education, Karnataka	State Government decided (August 2007) not to recommend any Institution for conferment of 'deemed to be University' status.	May 2008
13.	Christ College, Bangalore, Karnataka	The State Government stated (April 2008) that they did not recommend the College for conferment of deemed university status.	July 2008
14.	Sri Balaji Vidyapeeth, Pondicherry	State Government requested (June 2007) not to grant deemed to be University status to the institution.	August 2008. This was also against the recommendation of AICTE

4.12.5 Conferment of status to Institutions without mandatory period of existence

As per the guidelines, an Institution at the time of applying for the status of ‘deemed to be University’ should have been in existence for a period of at least 10 years.

Scrutiny of records revealed that on the recommendations of the Commission, the Ministry granted the status of ‘deemed to be University’ to the Shiksha ‘O’ Anusandhan Bhubaneswar along with its seven¹³ constituent Institutions between 17 July 2007 and 19 September 2008 though six out of the seven constituent Institutions had not completed the mandatory period of ten years of existence.

4.12.6 Conferment of status without creation of Corpus fund and examining its validity period

As per the guidelines, the Institutions conducting programmes in Engineering, Technology and Medicine and those conducting programmes in Science, Social Sciences & Humanities/ Arts and Fine Art and other professional programmes are required to maintain a corpus fund of Rs. 5 crore and Rs. 3 crore respectively for recognition as ‘deemed to be University’. Besides, as per the policy laid down by the UGC, the Institutions seeking the status of ‘deemed to be University’ are required to furnish evidence towards investment of corpus for a period of 10 years.

The Ministry, however, without ensuring compliance with the above provisions, conferred the status of ‘deemed to be University’ on five Institutions¹⁴ which had not fulfilled these eligibility criteria. These Institutions had held the Fixed Deposit Receipt (FDR) for a period ranging from one to three years against the requirement of 10 years. In two cases, it could not be ascertained whether the FDR were in force on the date of

¹³ (i) Institute of Technical Education & Research (1996)
(ii) Institute of Business & Computer Studies (1998)
(iii) School of Hotel Management (2004)
(iv) Institute of Dental Sciences (2006)
(v) SUM Nursing College (2004)
(vi) School of Pharmaceutical Science (2004)
(vii) Institute of Medical Sciences and SUM Hospital Kalingnagar, Bhubaneswar (2003)
(year within brackets indicate the year of establishment)

¹⁴ (i) Institute of Chemical Technology, Mumbai, (ii) Modi Institute of Education and Research, Rajasthan, (iii) D.Y. Patil Educational Society, Maharashtra, (iv) Academy of Maritime Education & Training, Tamilnadu and (v) Koneru Lakshmaiah Education Foundation, Andhra Pradesh.

conferment by the Ministry, since these had already become due for maturity on the dates of notification.

The above discrepancy is highlighted by an instance where in March 2009 UGC asked an Institution to submit a proof of investment of Rs. 5 crore as corpus fund and the Institution in response could furnish only an FDR worth Rs. 50 lakh.

4.12.7 Incorrect release of grant

Section 12(B) of the UGC Act, 1956 stipulates that no grant shall be given by the Central Government, the Commission, or any other organisation receiving any funds from the Central Government, to a University which is established after the commencement of the University Grants Commission-(Amendment) Act, 1972, unless the Commission has, after satisfying itself as to such matters as may be prescribed, declared such University to be fit for receiving such grant.

Besides, as per the policy of the UGC, the Institutions declared as 'deemed to be Universities' after 1992 were not eligible to receive grant from UGC.

The Ministry notified Ramakrishna Mission Vivekananda Educational and Research Institute as a 'deemed to be University' under de-novo category in January 2005. UGC released grants amounting to Rs. 10.52 crore to the Institution during the period from April 2005 to March 2009 for construction of building, salary of selected faculty members and purchase of books, journals, equipment, etc. Besides, Ministry committed regular release of Rs. Five crore annually during the remaining period of 11th and 12th Plan (2009-17).

Examination of records disclosed that the Institution was not covered under section 12(B) of the UGC Act, 1956 and acknowledged as such by the UGC. Further, the Ministry in its notification of February 2007 had decided that the Ministry or UGC would not provide any plan or non-plan grants to either the Institution or its constituent centres. The Ministry, however, overriding its own decision and in deviation of the established policy released grants to the Institution and its constituents resulting in incorrect release of grant.

4.12.8 Maintenance of movable and immovable assets

As per the guidelines, the movable and immovable assets must legally vest in the name of the Institutions seeking recognition as a 'deemed to be University'.

Audit noticed that in case of eight Universities¹⁵, which were granted the status of 'deemed to be University' during the period 2005-09, the movable and immovable assets were not actually legally vested/transferred in the name of these Institutions at the time of granting the status of a 'deemed to be University' to them.

Audit further noticed that in the case of other two Institutions, D.Y. Patil Educational Society, Maharashtra and Periyar Maniammai Institute of Science and Technology, Tamil Nadu, the Ministry conferred the status of 'deemed to be University' in September 2005 and August 2007 respectively, though legally vested documents for the movable and immovable assets had not been transferred in the name of the Universities even as of June 2009.

Conclusion

The instances indicate weak internal controls within the UGC and the Ministry in processing proposals of the Institutions seeking the status of 'deemed to be University'. While the UGC did not adhere to its own guidelines, the Ministry also did not enforce the laid down provisions. In five cases, it also issued notifications conferring the status of 'deemed to be University' to the ineligible Institutions against the specific recommendations of the expert committee and AICTE. The Ministry also acted against the adverse recommendations of the State Governments and conferred the status of 'deemed to be University' in 10 cases.

The matter was referred to the Ministry in October 2009; their reply was awaited as of February 2010.

¹⁵ (i) Jain University, Bangalore, (ii) ICFAI Foundation for Higher Education, Hyderabad, (iii) Yenaopoya University, Karnataka (iv) Sri Devraj Urs Academy of Higher Education and Research, Karnataka (v) Chettinad University, Tamil Nadu (vi) Maharishi Markandeshwar University, Ambala (vii) L.I.S. University, Rajasthan and (viii) Hindustan Institute of Technology and Science, Tamil Nadu

University of Hyderabad

4.13 Irregular grant of advance increments to the teaching staff

The University of Hyderabad granted upto ten advance increments to its teaching staff possessing M.Phil/Ph.D degrees in contravention of UGC's instructions to grant two/four advance increments resulting in irregular payment of Rs. 44.38 lakh.

As per the instructions (1977) of the University Grants Commission (UGC), the Central universities were empowered to grant upto five advance increments on the minimum of the scale to each category of teaching staff and prior approval of UGC was required to grant more than five advance increments. Consequent upon implementation of the Fourth Pay Commission, UGC revised (1988) grant of advance increments to one/three increments for recruits possessing M.Phil/Ph.D degrees. Subsequently, UGC Notification, 1998 on revision of pay scales etc on implementation of Fifth Pay Commission admitted two/four advance increments to those holding M.Phil/Ph.D degrees at the time of recruitment as lecturers.

Audit scrutiny revealed that the University of Hyderabad (the University) granted upto ten advance increments to 34 Lecturers and 25 Readers holding M.Phil/Ph.D degree during April 2000 to December 2008 in contravention of the instructions issued by UGC in 1998. The excess payment made by the University on this account worked out to Rs. 44.38 lakh upto December 2008.

The Ministry forwarded (December 2009) the reply of the University which stated that the grant of qualification-linked advance increments was mandatory in nature and was in addition to the earlier optional provision of grant of advance increments on the recommendations of the Selection Committee with the approval of competent authority.

The presumption of the University was not correct as UGC categorically directed the University to grant advance increments as per UGC Notification, 1998 which clearly stipulated two and four advance increments to M.Phil and Ph.D degrees holders respectively.

CHAPTER V : MINISTRY OF INFORMATION AND BROADCASTING

5 Prasar Bharati

5.1 Avoidable payment of interest

Delay in processing of payments due to M/s Asia Pacific Broadcasting Union, Malaysia by Prasar Bharati resulted in avoidable payment of interest of Rs. 27.87 lakh.

The Asia Pacific Broadcasting Union (ABU) obtained the exclusive broadcasting rights to the XXIX Beijing Olympic Games 2008 from the International Olympic Committee and the Beijing Organizing Committee for the Games.

In order to secure broadcasting rights for the Beijing Olympics 2008 in the territory of India, Prasar Bharti offered (September 2006) to pay US \$ 3 million to ABU. ABU accepted (October 2006) the offer with the stipulation that the payment would be made net of all taxes in two equal instalments by 31 October 2006 and 30 January 2007 respectively. A formal agreement in this regard between ABU and Doordarshan was signed on 27 April 2007. Accordingly, ABU raised invoices on 9 October 2006 for the first instalment and on 30 January 2007 for the second instalment. As per the invoices interest at LIBOR¹⁶ plus three *per cent* would be charged on late payment.

It was noticed in Audit that after receiving the invoices for the first and second instalments on 9 October 2006 and 30 January 2007, Doordarshan issued sanction orders on 7 November 2006 and 12 March 2007 after delay of 7 days and 40 days of scheduled date of payment for the first and second instalments respectively. The Central Production Centre (CPC) which was responsible for releasing the payment made further delay of more than three months in seeking allocation of funds on 21 February 2007 for the first installment and on 20 March 2007 for the second instalment. Doordarshan made final payments of first instalment on 12 March 2007 and second instalment on 12 July 2007 against the scheduled dates of payment of 31 October 2006 and 30 January 2007 respectively.

¹⁶ London Inter-bank Offered Rate is a daily reference rate based on the interest rates at which banks borrow unsecured funds from other banks in the London wholesale money market

Consequently, Prasar Bharati had to pay interest of Rs. 27.75 lakh for late payment of the instalments due to ABU.

Similarly, in the case of Winter Olympics at Torino in 2006, Prasar Bharati had to pay interest of Rs. 12,000 on late payment of US \$ 5500.

Thus, due to delay in issuing sanction orders, seeking allocation of funds and release of funds to ABU, Prasar Bharati had to suffer loss of Rs. 27.87 lakh on account of interest charges which could have been avoided had it made the payment on time.

The matter was referred to the Ministry in August 2009; their reply was awaited as of February 2010.

CHAPTER VI : MINISTRY OF LABOUR AND EMPLOYMENT

6 Employees Provident Fund Organisation

6.1 Short recovery of water charges

EPFO suffered loss of Rs. 24.78 lakh due to under-recovery of water charges from its staff during 2003-04 to 2008-09.

The water consumption of the 172 staff quarters (Type I to Type VI), Colony Park and Community Centre at Malviya Nagar of Employees Provident Fund Organisation (EPFO) is charged by Delhi Jal Board (DJB) through two bulk meters. Besides, EPFO has one electric meter from which electricity is supplied for running motor-pump sets for supply of water, other apparatus such as electric load of street lights, community centre etc. Water consumption was assessed as 90 *per cent* for staff quarters and 10 *per cent* for Park and Community Hall whereas electricity consumption was assessed as 58 *per cent* for motor-pump sets and 42 *per cent* for street lights and community centre.

As per Government of India clarification (May 1994), actual expenditure made on the supply of water charges to the Government residence should be recovered from the allottees of these quarters.

Audit observed that EPFO paid Rs. 16.24 lakh and Rs. 21.62 lakh for water and electricity charges respectively during 2003-04 to 2008-09. But as per the normative consumption pattern of water and electricity consumed for supply of water, the actual expenditure during the years 2003-04 to 2008-09 on the water supplied to the staff quarters worked out to Rs. 25.90 lakh¹⁷. Instead of recovering the actual expenditure incurred on water supply to the staff quarters, the EPFO recovered only Rs. 1.12 lakh as water charges from its staff at the rates between Rs. 8 and Rs. 12 per month per staff quarter from the occupants. This resulted in short-recovery of Rs. 24.78 lakh on account of water charges besides extending undue benefit to its staff in disregard of the Government directives. It would continue to incur an annual expenditure of Rs. 4.80 lakh *per annum* on this account till the rate of recovery is revised.

¹⁷ 90 *per cent* of water charges of Rs. 16.24 lakh = Rs. 14.62 lakh (A)

58 *per cent* of electricity charges of Rs. 21.62 lakh for water supply earmarked for motor pump set = Rs. 12.54 lakh

90 *per cent* of Rs. 12.54 lakh for water supplied to staff quarters = Rs. 11.28 lakh (B)

Total: (A) + (B) = Rs. 25.90 lakh

EPFO accepted the audit observation and stated (August 2009 and February 2010) that the matter had been taken up with the appropriate authority for revision of the rates of water charges.

The matter was referred to the Ministry in October 2009; their reply was awaited as of February 2010.

CHAPTER VII : MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES

7 Khadi and Village Industries Commission

7.1 Avoidable payment of interest

Failure of the Khadi and Village Industries Commission to assess fund requirements and improper retention of unutilized loan amount resulted in avoidable interest payment of Rs. 30.03 lakh indicating deficient internal control system in fund management.

The Khadi and Village Industries Commission (KVIC), Mumbai sanctions house building advances (HBA) to its employees out of interest bearing loans obtained for this purpose from the Central Government¹⁸.

Audit observed that KVIC, without ascertaining the actual quantum of funds required for disbursement as HBA to its employees, received (2004-05) a loan of Rs. 1.01 crore from the Government, against which the actual payout was only Rs. 20.94 lakh during the year. In 2005-06, it again sought a loan of Rs. 1.01 crore for the same purpose which was received in March 2006. HBA disbursements were Rs. 7.93 lakh, Rs. 4.55 lakh and Rs. 3.83 lakh during 2005-06, 2006-07¹⁹ and 2008-09 respectively. Hence out of the total loan of Rs. 2.02 crore an amount of Rs. 1.65 crore remained unutilized at the end of 2008-09. Instead of surrendering the unutilized loan to the Government, KVIC kept it in current account till May 2006 and thereafter invested Rs. 1.50 crore in short term deposits at interest rates ranging from 5.25 to 10.75 *per cent per annum* as against the interest of 11.08 *per cent* payable to the Government. KVIC earned Rs. 35.38 lakh as interest during May 2006 to March 2009 whereas it paid Rs. 65.41 lakh as interest to the Central Government up to March 2009.

Thus, failure of KVIC to assess its requirements and improper retention of the unutilized loan amount resulted in avoidable interest payment of Rs. 30.03 lakh. Besides, it indicated deficient internal control regarding fund management.

KVIC accepted the audit observation and replied (June 2009) that in future loans for HBA would not be sought unless there was demand. The Ministry stated (September 2009) that KVIC had been advised to avoid unnecessary

¹⁸ Ministry of Micro, Small and Medium Enterprises

¹⁹ No HBA was disbursed in 2007-08

retention of loans in future through more accurate budgeting exercise and review at regular intervals. KVIC also reported refund of the entire unutilized balance of Rs. 1.69 crore under the HBA account to the Ministry in September 2009.

7.2 Loss of interest

Failure to obtain refund of surplus premium with LIC, by the Khadi and Village Industries Commission resulted in loss of interest of Rs. 21.49 lakh.

The Khadi and Village Industries Commission (KVIC), in collaboration with Life Insurance Corporation of India (LIC), launched (August 2003) a Group Life Insurance Scheme viz. “Khadi Karigar Janashree Bima Yojana” for the benefit of the Khadi artisans at an annual premium to be shared by the Khadi institution where the artisans were employed, the KVIC, artisan and Social Security Fund of the Government of India. The premium was reduced to Rs. 50 per member from the policy year 2005-06 due to favourable claims experience. In the meanwhile the KVIC had remitted (August 2005) Rs. Two crore to LIC as premium for 2005-06 resulting in excess payment of Rs. 1.74 crore. LIC paid interest at the rate of five *per cent per annum* on the said amount.

Audit scrutiny (June 2008) revealed that the KVIC did not seek refund from LIC and earned interest amounting to Rs. 33.75 lakh from August 2005 to March 2009 at five *per cent*. Had the KVIC sought refund of the excess paid amount, it could have invested in term deposits with nationalized banks carrying interest rates ranging from 6.5 to 8.75 *per cent* and earned interest amounting to Rs. 55.24 lakh for the period. Thus, failure of the KVIC to get the refund resulted in loss of interest of Rs. 21.49 lakh.

On being pointed out by Audit, the KVIC requested (June 2009) LIC to refund Rs. 42 lakh at the first instance. The KVIC had not obtained any refund as of December 2009.

The matter was reported to the Ministry in January 2010; their reply was awaited as of February 2010.

CHAPTER VIII : MINISTRY OF SHIPPING

Calcutta Dock Labour Board, Kolkata

8.1 Loss of revenue

By converting FEUs into TEUs in claims for handling charges on stevedores the Board suffered loss of Rs. 37.95 lakh.

The Calcutta Dock Labour Board, Kolkata (Board) supplies workers to different stevedores²⁰ for cargo handling at Kolkata and Haldia docks against payment of handling charges as per rates approved by the Board. The Board revised (March 2005) its handling charges rates for loading/unloading of containers as stated below:

Output per hook per shift	Rates per TEU ²¹ (Rupees)
Up to 25 TEUs	1650
For 26-35 TEUs	1400
For 36-50 TEUs	1150
For 51-65 TEUs	1000
For 66-100 TEUs	900
For 101-125 TEUs	750
For 126-150 TEUs	725
For 151 TEUs and above	700

For FEUs²², the rates were fixed at 1.5 times of the rate per TEU by the Board. These rates were effective from 31 March 2005.

Test check of records revealed that a total 6019 TEUs and 3487 FEUs containers were handled during January – March 2008 by various stevedores. The Board, while making claim against the stevedores for the workers supplied by it, converted the numbers of FEUs into TEUs and then preferred claim as per the slab rates applicable to TEUs instead of applying rates for FEUs at 1.5 times of the rate per TEU. Due to application of this method, the number of TEUs handled by stevedores increased, which attracted lower slab rates. This undue benefit Rs. 37.95 lakh to the stevedores during the three months resulted in revenue loss to the Board.

²⁰ A man who stuffs or load ships

²¹ Container boxes with 20 ft length

²² Container boxes of 40 ft length

The Management stated (August 2008) that for determining total output per hook per shift, conversion of FEUs into TEUs was an international practice and the rate chart had been framed in TEUs. As such, Board has raised the bills as per the aforesaid circular.

The reply of the Management is not acceptable due to the following reasons:

- The international practice cited by the Board was for determining total output per hook per shift and not for the purpose of making claims against the stevedores for the workers supplied by it.
- Besides, it is inconsistent with the circular which speaks about handling charges for FEUs at 1.5 times of the rate applicable to TEUs with no provision for conversion of FEUs into TEUs at the rate of 1.5 times.

The matter was referred to the Ministry in July 2009; their reply was awaited as of February 2010.

Kolkata Port Trust

8.2 Infructuous expenditure

Delay in timely action for condemnation of the dredger resulted in infructuous expenditure of Rs. 1.45 crore.
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Kolkata Port Trust (KoPT) procured (1961) a dredger for dredging in the upper reaches of the river Hooghly. Although the dredger had outlived its useful life in 1981, it was kept as a stand-by vessel to meet emergency requirements when services of another dredger might not be available. Between August 1999 and February 2001, the Port Trust spent Rs. 4.35 crore on major repairs of the vessel and it was envisaged that the dredger would function for two years after repair.

Audit scrutiny revealed that during the period 2005-06 to 2007-08, the dredger was utilized sporadically for only 113.90 hours in 2006-07 and 10.83 hours in 2007-08. The dredger was condemned on 11 September 2008. KoPT incurred an expenditure of Rs. 2.50 crore for fuel etc. and Rs. 27 lakh for annual maintenance of the vessel during May 2005 to June 2008. It was noticed that the cost of hiring a dredger during that period would have involved Rs. 1.32 crore against the expenditure of Rs. 2.77 crore resulting in infructuous expenditure of Rs. 1.45 crore.

In reply, the Management stated (July 2009) that as there were no alternative arrangements for dredging in the upper reaches, it was not at all practicable to condemn the vessel in May 2005, as sustained deployment of hired dredgers would not be economical.

The reply is not tenable as dredging requirement in the upper reaches were being met by the regular dredger and in case of contingencies, hired dredgers which were more economical were used successfully. Further, the sustained deployment of hired dredgers was not necessary as the Dredging Corporation of India was supplying the dredgers on hire on hourly basis as and when required.

The matter was referred to the Ministry in June 2009; their reply was awaited as of February 2010.

8.3 Avoidable loss

Due to failure of Kolkata Port Trust to take timely action for recovery of license fee, a party under default continued to occupy the storage shed for more than 17 years resulting in an avoidable loss of Rs. 56.09 lakh to KoPT on account of outstanding licence fee and damages.

Kolkata Port Trust (KoPT) granted (May 1964) lease of 25 years for a storage shed to M/s Martin Burn LTD.(firm A). The lease was assigned (1977) to another firm M/s Reyrolle Burn Ltd. (firm B) and the port started raising licence fee bills from the latter. In October 1987, the firm B defaulted in payment of licence fee and continued to do so. Upon expiry of the lease period in 1989, KoPT did not renew the lease but allowed the firm B to occupy the shed on monthly license basis.

Audit observed that despite persistent default in payment of the licence fee by firm B since October 1987, KoPT did not take any action to recover its dues till May 2005, except issuing monthly licence fee bills at the recorded address of the firm. As per prescribed procedure, KoPT was required to issue final notice for recovery of outstanding dues and initiate eviction proceedings against the defaulting firm, but no such action was taken against the firm even after lapse of more than 17 years.

During a routine inspection carried out by the Land Inspector of the port in May 2005, KoPT noticed that the representatives of a third firm, M/s Sagar Industries (firm C) were engaged in dismantling the shed. It was also noticed that the firm B got registered with the Board of Industrial & Financial Reconstruction (BIFR) in 1994. In July 2003, the Calcutta High Court ordered

wind up of the firm B and appointed an Official Liquidator for taking over the possession of assets of the firm. Subsequently (December 2004), sale proceedings of the assets and properties of firm B were initiated through a press notification by the Official Liquidator. The shed was sold in the course of liquidation proceedings to the firm C. The port management, however, remained unaware of these crucial developments relating to the tenant firm and failed to respond to the notifications. This indicated poor monitoring mechanism of the Port.

Subsequently, KoPT filed (May 2005) an application before the Calcutta High court praying for cancellation of the sale. Pursuant to the Court's order, KoPT took possession of the damaged shed in January 2006.

Thereafter, KoPT filed (December 2005/March 2006) claims towards outstanding rent, interest and cost of damages to the shed due to dismantling. The official liquidator, however, rejected (December 2008) the claim of KoPT for damages of Rs. 39.88 lakh and another claim of Rs. 16.21 lakh for arrears of rent and interest (total Rs. 56.09 lakh) on the ground that the dues had accumulated after the licensee had gone (July 2003) into liquidation.

Thus, failure of KoPT to initiate timely action despite persistent default in payment of the licence fee by the firm B resulted in an avoidable loss of Rs. 56.09 lakh to KoPT on account of outstanding licence fee and damage charges of the property.

In reply, KoPT accepted (September 2009) that the firm committed huge defaults and failed to pay licence fee and no action was taken for recovery of the outstanding dues from the defaulting firm. They further added that the Official Liquidator kept the port management in complete darkness about the liquidation and sale proceedings. It was also stated that it could not be construed as permanent loss to the port, as KoPT would be preferring an appeal before the High Court against unlawful rejection of port's claim of rental dues and damages.

The reply of KoPT is not acceptable as sufficient publicity of the Court's order for liquidation of the firm 'B' and notification for sale of assets was made by the Liquidator. Besides, if KoPT would have taken timely action for recovery of outstanding licence fee, the loss to the KoPT could have been avoided

The matter was referred to the Ministry in July 2009; their reply was awaited as of February 2010.

8.4 Loss of interest

Kolkata Port Trust suffered a loss of interest amounting to Rs. 43.11 lakh due to non-transfer of huge balance of Special Deposit Scheme with SBI to Life Insurance Corporation of India managed Pension Fund fetching higher rate of interest.

Kolkata Port Trust (KoPT) was keeping the balances of the contributory provident fund (CPF) of its employees in the Special Deposit Scheme (SDS) which was introduced by the Government of India in 1975. This scheme envisaged (May 1988) opening an account with the State Bank of India (SBI) which was bearing an interest of eight *per cent per annum* with effect from 1 April 2003.

The Ministry of Finance enabled (May 2003) the administrators of SDS Funds to claim refund of deposits in the event of the related establishment deciding to make payment under a scheme of insurance entered into with insurance companies regulated by the Insurance Development and Regulatory Authority including Life Insurance Corporation of India (LIC).

As KoPT ceased to have any member in CPF since 24 March 2003, it appointed (March 2004) LIC its Fund Manager for managing its Superannuation Fund (SF) of the employees duly approved under Income Tax Act, 1961. As per actuarial valuation made by LIC, the initial contribution requirement as on 1 April 2003 for past services pension liability of KoPT to the LIC managed Superannuation Fund was Rs. 796.36 crore against which it contributed Rs. 314.55 crore during 2004-07.

Meanwhile the Board of Trustees decided (March 2004) to transfer the entire amount lying in CPF to the SF. Although KoPT transferred some portion of the CPF balance to the LIC managed SF during the period 2004-09 as and when different investments were matured, it did not withdraw and transfer to SF, the balance Rs. 9.22 crore lying in SDS with SBI.

Audit observed that SF managed by LIC was bearing interest at the rates ranging from 8.05 to 9.60 *per cent* during the period from 2004-05 to 2008-09 against an interest rate of eight *per cent* allowed by SBI on SDS during the above period. Thus, due to non-transfer of the SDS balance of Rs. 9.22 crore to SF, KoPT suffered a loss of interest amounting to Rs. 43.11 lakh on account of differential rate of interest during the above period.

The Ministry stated (August 2009) that during the period under consideration (2004-05 to 2008-09) KoPT availed maximum benefits under Income Tax Act

and Rules through transfer of available funds to SF and that it was considered judicious not to disturb the SDS which was enjoying eight *per cent* tax free interest and utilise the same in subsequent years.

The reply is not tenable as there was a huge shortfall in the contributions made to SF during the initial years as per LIC's actuarial valuation. Further, the balance of Rs. 9.22 crore is the amount of the CPF which was deposited in SDS Fund on which tax relief under rule 88 of Income Tax Rules would have been availed in the year in which it was transferred to CPF. As such this was simply a case of transfer of balance from one Fund to another Fund for fetching higher rate of interest. By not transferring the amount in SDS to SF, the KoPT suffered interest loss of Rs. 43.11 lakh.

Mumbai Port Trust

8.5 Non-recovery of rental charges

Failure of the Port to resolve interdepartmental dispute resulted in non-recovery of Rs. 3.71 crore of rental charges.

For centralizing the land management functions, the Mumbai Port Trust (MbPT) transferred (February 1990) the estate management of 651 tenancies covering an area of 1,43,000 sq. m of Docks Department(DD) and Railway Department to its Estate Department(ED). The matter concerning staff requirements at ED for the additional work was to be dealt with separately, which remained un-attended to till February 2000.

Owing to staff constraints, the ED did not give the desired attention to the administration of the aforesaid tenancies and transferred back (February 2000 to May 2001) 182 casual occupancies to DD on the ground that they were in the operation area under the control of DD. These reassignments were, however, not accepted by DD.

Audit observed (September 2007) that due to jurisdictional dispute between the two departments rental charges from the 182 casual occupancies had not been realized since November 1991. After being pointed out by Audit, MbPT conducted a survey (May and July 2009) and it came to notice that of the 182 casual occupancies, 66 tenants could not be traced and no dues were recoverable from 24 occupancies. Of the remaining 92 occupancies, DD computed the recoverable dues for 45 occupancies amounting to Rs. 2.93 crore for the period November 1991 to March 2009. The recoverable dues from the balance 47 occupancies had not been computed till date (February

2010). It was also noticed that for the 66 casual occupancies, the tenants of which could not be traced out during the survey, an amount of Rs. 78 lakh was recoverable on account of rental charges pertaining to the period from November 1991 to March 1999 .

Thus, failure of MbPT to resolve the interdepartmental dispute resulted in non-recovery of Rs. 3.71 crore as above. The amount recoverable would increase if rental charges due from the balance 47 occupancies were computed and taken into account.

The matter was referred to the Ministry in September 2009; their reply was awaited as of February 2010.

8.6 Loss of Revenue to the Government due to non- collection of Oil Pollution Cess

Failure of the Mumbai Port Trust to collect Oil Pollution Cess resulted in revenue loss of Rs. Seven crore to the Central Government and Rs. 78 lakh to itself.

The Central Government under a notification dated 22 July 1988, imposed an Oil Pollution Cess, to be levied and collected at every Indian port from 1 October 1988, at the rate of 50 paise per tonne of oil (i) imported by a ship into India as bulk cargo, and (ii) shipped from any place in India as bulk cargo. The cess was payable by the master, owner or agent of the ship before commencement of discharge or loading of oil as the case may be.

Pursuant to the above notification, Mumbai Port Trust (MbPT) issued (May 1989) a circular informing its users about the recovery of the cess with effect from 1 June 1989. MbPT, through an office order (May 1989), clarified that the cess was payable in advance and in the absence of any advance payment, the bill section of MbPT was to raise a bill for the same against the master, owner or agent of the ship based on the declaration given by them.

Audit observed that while demanding payment of other dues, MbPT neither levied the cess nor raised any separate bills. During the eleven year period from 1 April 1998 to 31 March 2009, as against Oil Pollution Cess of Rs. 8.50 crore on 169.99 million metric tonne oil which passed through MbPT, it received only Rs. 72 lakh as advance payment, out of which it retained Rs. Seven lakh as collection charges and the balance of Rs. 65 lakh was remitted into Central Government revenues.

Thus, failure of MbPT to collect the cess resulted in loss of Rs. Seven crore to the Central Government revenues and Rs. 78 lakh to itself as collection charges. Besides, non-collection of cess for such a long period despite the Government notification indicated deficient internal control regarding collection of dues by the port.

MbPT contested (August 2009) the calculation of cess by Audit, which was made by multiplying total cargo handled in the port at the rate of 50 paise per tonne, on the following ground quoting certain sections of the Merchant Shipping Act, 1958 that:

- no cess was chargeable on oil tankers less than 150 GRT and other ships less than 400GRT
- cess was payable once in a period of three months and that also at any one Port in India
- it could be assumed that no cess is payable at MbPT if the last port of call of the vessel is another Indian Port
- in around 60 *per cent* of calls made by oil ships visits were more than once in a period of three months and that around 53 *per cent* of the vessels had their last port of call as another Indian Port.
- MbPT did not have the facility for reception of VLCC or fully loaded Suez Max and as such the oil cargo handled at the port was predominantly through lighterage operation and the same was done through LR-1 and LR-2 tankers.

In light of the above, the Management concluded that incidence of Oil Pollution Cess, was minimal and the cess wherever due, was collected and remitted.

The reply of the Management is not acceptable as the Port could not produce the details of the quantum of oil transported by tankers of less than 150 tonnes gross and ships less than 400 tonnes gross. The Act specifies that a ship must produce evidence of payment of the cess at the same or any Indian port within three months immediately preceding its present call at the port to qualify for exemption. MbPT did not furnish details of cases qualifying for exemption by virtue of this provision. No evidence was provided regarding MbPT's contention that the cess was collected wherever applicable. This contention was inconsistent with MbPT's admission in a circular to port users in November 2006 that only a few companies were paying the Oil Pollution Cess.

It is also worth mentioning that the Management furnished (December 2009) the actual collection done and due for the period from November 2008 to October 2009 which revealed that Rs. 43.06 lakh was recoverable on the actual throughput of 34.597 Million MT. Using this ratio, the Management itself agreed that the notional amount for this period worked out to Rs. 2.12 crore out of which Rs. 72 lakh had already been recovered. Besides, as MbPT did not maintain the database of the transactions relating to Oil Pollution Cess, the exact amount of cess could not be quantified.

The matter was referred to the Ministry in June 2009, reply was awaited (February 2010)

8.7 Short recovery of electricity charges

Failure of the Mumbai Port Trust to bill for electricity charges in accordance with the revised rates from dry dock users resulted in short recovery of Rs. 32.28 lakh.

The Mumbai Port Trust (MbPT) has two dry docks for carrying out ship repairs. MbPT provides electricity and other facilities to the users and electricity charges are required to be recovered on the basis of actual consumption at the rates charged by the Bombay Electric Supply & Transport Undertaking (BESTU) from time to time.

Audit observed (March 2009) that BESTU revised its power tariff upwards to Rs. 8.50 per unit with effect from 1 October 2006 and to Rs. 10 per unit from 1 April 2007. MbPT, however, continued to recover electricity charges at the pre-revised rates from the users of its two dry docks for 19,87,656 units of power consumed during the period October 2006 to February 2009. This led to short recovery of Rs. 62.91 lakh (including Government duty on the electricity charges, service tax, education cess and meter hire charges).

On this being pointed out by Audit in March 2009, MbPT started correct billing and recovery of electricity charges from its dry dock users. MbPT stated (December 2009) that supplementary bills for the differential amount had been raised and Rs. 30.63 lakh recovered so far. MbPT further stated that it had taken corrective action for strengthening the system.

Although, MbPT had raised supplementary bills for the differential amount, an amount of Rs. 32.28 lakh was yet to be recovered.

The matter was referred to the Ministry in July 2009; reply was awaited (February 2010).

8.8 Failure to charge penal interest on delayed payments

The Mumbai Port Trust failed to charge penal interest of Rs. 21.43 lakh as provided in Scale of Rates of user charges.

Mumbai Port Trust (MbPT) was required to levy charges for services rendered to port users as per the Scale of Rates (SOR) approved by the Tariff Authority for Major Ports with effect from 31 December 2006. The SOR provided that the user should pay penal interest at the rate of 13 *per cent per annum* and the delay in payment would be counted beyond 10 days after the date of raising the bill.

Audit observed that MbPT raised 2023 bills to oil companies for the use of its six onshore pipelines²³ from January 2007 to March 2009. Scrutiny of 2015 bills made available to audit disclosed that the payments were received in time in case of only 45 bills. Delay of seven to 196 days was observed in the remaining 1970 bills for which MbPT did not charge penal interest amounting to Rs. 21.43 lakh.

Despite being pointed out in Audit, no efforts had been made by the Management to recover the penal interest from January 2007 to March 2009. It is recommended that the Management should strengthen its internal controls on processing of bills and concerted efforts should be made to recover penal interest from oil companies for delayed payment of the bills issued after 31 March 2009.

The matter was referred to the Ministry in July 2009; reply was awaited as of February 2010.

Paradip Port Trust

8.9 Avoidable expenditure

Paradip Port Trust incurred avoidable expenditure of Rs. 19.12 crore towards hire charges of two high powered tugs hired for use at Single Buoy Mooring (SBM) of Indian Oil Corporation limited (IOCL) due to delay in commissioning of SBM by IOCL.

Paradip Port Trust (PPT) handled vessels up to 83,000 tonne Dead Weight Tonnage (DWT) capacity prior to December 2008 with three Port owned Bollard Pull (BP) tugs of 30/40 tonne capacity.

²³ OPLSKO, OPLBO, OPLHSD, OPLFLUSHING 12 and 14 and PIR PAU

PPT decided (July 2005) to hire two 50 tonne BP high powered tugs for handling the crude oil ships up to 300,000 DWT capacity at Single Buoy Mooring (SBM) of Indian Oil Corporation limited (IOCL) to be operationalised in December 2006. PPT, after following tender procedures placed (November 2006) the work order on M/s Ocean Sparkle Limited, Hyderabad (Agency) for supply of two 50 tonne BP high powered tugs. The agreement provided for hire charges at the rate of Rs. 1,47,780/- per day excluding fuel charges per tug for three years and the availability was 24 hours every day. The Agency supplied the tugs, which arrived at the work site on 4 February 2007 (Ocean Valour) and 6 May 2007 (Ocean Courage). But due to delay in commissioning of SBM by IOCL, the two tugs could not be put in operation for the purpose for which these were hired. The tugs could be put to use for handling of crude Oil ships of IOCL from 28 December 2008 when the SBM became operational.

Audit scrutiny (July 2008 and May 2009) revealed that PPT paid hire charges of Rs. 19.12 crore to the Agency from the respective dates of arrival of the hired tugs till 27 December 2008. The hired tugs however were put to use only for 5408 hours (Ocean Valour) and 2829 hours (Ocean Courage) in Port operations out of 16,566 and 14,442 working hours available respectively including down time period of one day per month per tug. Thus, PPT incurred an avoidable expenditure of Rs. 19.12 crore due to non-synchronisation of hiring of tugs with the commissioning of SBM operations.

In reply, PPT stated (September 2008) that the hired tugs were used for carrying operations of vessels beyond the capacity of port's own tugs and the expenditure incurred was nothing in comparison with the benefits achieved by PPT during engagement of the two hired tugs. The reply is not acceptable as the port's own tugs had the capacity for pulling vessels up to 83,000 DWT which entered the port during the afore-said period and the hired tugs were not used for the purpose for which these were hired.

The matter was referred to the Ministry (August 2009). Their reply was awaited as of February 2010.

Tuticorin Port Trust

8.10 Loss of revenue

Due to non-stipulation of separate annual Minimum Guaranteed Throughput for Denatured Spirit and Ethylene-Di-Chloride handled by a Company, Tuticorin Port Trust suffered revenue loss of Rs. 36.68 lakh as of March 2009.

Tuticorin Port Trust (TPT) entered (August 1987) into an agreement with a company for long term lease of port land from June 1984 to May 2014 to set

up storage tanks for importing Ethylene-Di-Chloride (EDC). TPT entered (August 1995) into a supplementary agreement with the Company stipulating Minimum Guaranteed Throughput (MGT) of 10,000 metric tonnes (MT) of EDC *per annum*. Failure to achieve MGT entailed payment of wharfage charges at the rates prescribed for the product concerned for the shortfall in MGT.

The company sought (February 2005) permission of TPT to import Denatured Spirit (DNS) with MGT of 30,000 MT *per annum* besides the existing EDC. The Board, however, gave the permission for import of DNS along with EDC with a combined MGT of 30,000 MT *per annum*.

In the absence of separate annual MGT for DNS and EDC, TPT raised (March 2007) a demand at the DNS rate of wharfage (Rs. 111.15 per MT) for shortfall in the combined annual MGT for the period from March 2005 to March 2007. Subsequently, on a request from the company, TPT decided (March 2007) to collect wharfage charges for the shortfall at the rate of Rs. 51 per MT applicable for EDC which was approved (February 2008) by the Board.

Thus, non-stipulation of separate annual MGT and decision of the Board to charge the shortfall in MGT at the lower rate applicable for EDC resulted in loss of revenue of Rs. 36.68 lakh as of March 2009. The loss of revenue was likely to continue during the lease period i.e., up to May 2014, in case of shortfall in MGT.

TPT stated (August 2009) that the decision to apply the rate of Rs. 51 per MT was taken after detailed analysis duly approved by the Board.

The reply is not acceptable as the company sought permission for import of DNS with MGT of 30,000 MT besides the existing EDC whereas the Board gave the permission for both DNS and EDC with combined annual MGT of 30,000 MT without specifying the break-up which was necessary to collect wharfage charges at the rates applicable for the shortfall in MGT. The ambiguity in agreement compelled the port to settle for lesser wharfage charges and consequential loss of revenue.

The matter was referred to the Ministry in July 2009; their reply was awaited as of February 2010.

CHAPTER IX : MINISTRY OF URBAN DEVELOPMENT

Delhi Development Authority

9.1 Shortcomings in developing the Residential Complex at Commonwealth Games Village on PPP mode

DDA provided a 'Bailout Package' of Rs. 766.89 crore to the Developer of the residential complex at Commonwealth Games Village by purchasing 333 numbers of apartments to bail out the Developer from financial crunch. An audit appraisal of Package in the month of June 2009 revealed various shortcomings:

Highlights

DDA purchased 333 flats from the Developer of Commonwealth Games Village at a cost of Rs. 766.89 crore ignoring the recommendation of the Evaluation Committee constituted by DDA resulting in avoidable extra expenditure of Rs. 89.24 crore

(Paragraph 9.1.1, 9.1.2 and 9.1.3)

DDA allowed the developer to construct excess floor area of 4,40,301 square feet for which upfront amount of Rs. 65.23 crore should have been recovered from the developer.

(Paragraph 9.1.4)

Introduction

The Delhi Development Authority (DDA) was assigned the work of development of the Commonwealth Games Village. The development plan of the Games Village envisaged construction of residential complex, international zone, training areas, village operation and support area and other services.

For construction of residential complex for accommodating 8000 athletes and officers of the Games, DDA awarded a contract (September 2007) to M/s Emaar MGF Construction Private Ltd. (Developer). As per the agreement, the Developer was to construct 1152 flats, common facilities like community hall, library, shopping complex, parking slot etc. under Public Private Partnership (PPP) mode. The Developer was required to develop the aforesaid infrastructure over a land of 11 hectares. As per the PPP agreement, the DDA

was to get Rs. 321 crore as upfront fee and one third of built-up apartments whereas the remaining two third apartments and full commercial built-up area was to belong to the Developer. In terms of agreement, the Developer was solely responsible for arranging all funds for construction and development of the project.

9.1.1 Bailout Package:

The Developer approached DDA in December 2008 and again in February 2009 for financial assistance citing reasons of slow down in the real estate sector and difficulties in raising the resources from the market and the financial institutions. The former requested financial assistance through two options viz. either returning the upfront premium of Rs. 321 crore as a loan on nominal interest rate against security of apartments or purchase of 250 apartments by DDA as per the requirement of funds.

DDA decided (February 2009) to purchase the apartments from the Developer on the plea that the project was of national prestige and it was to be completed in time. It constituted (March 2009) a four member Evaluation Committee comprising experts from the Central Public Works Department, National Building Construction Corporation Limited, Housing and Urban Development Corporation and DDA, to determine and recommend the purchase price per sq. ft. plinth area of the apartments, the total funding requirement of the Developer etc. The Evaluation Committee appointed two consultants viz. M/s Garg A. Associates, (Consultant A), a real estate consultant and M/s K.N. Goyal & Co (Consultant B), Chartered Accountant already working with DDA. DDA finally purchased (May 2009) 333 apartments for Rs. 766.89 crore from the Developer at the rate of Rs. 11,000 per sq. ft. plinth area. The amount was to be released in five installments, out of which an amount of Rs. 500 crore had been released to the Developer till January 2010.

Audit scrutiny revealed that while taking the above decision, the terms of PPP agreement defining the rights and obligations of the parties underwent a drastic change. As per the agreement, the financing risk was with the Developer who was responsible for arranging funds. The allocation of financing risk to the Developer was crucial to determining the amount of upfront fee and the sharing ratio of apartments built. However, the subsequent decision of DDA to buyback 333 apartments at Rs 766.89 crore inclusive of developer's margin substantively altered the balance of risks and obligations shared by the Developer and DDA. The rate of Rs. 11000 per sq. ft. determined in the background of the necessity and urgency to complete a

project of national importance in time which was higher than the rate recommended by a duly constituted committee of subject experts was not in the best interest of DDA as detailed below:

9.1.2 Non-adherence of the recommendation of the Committee

The Evaluation Committee *inter-alia* recommended (April 2009) in its report that DDA should consider providing financial assistance to the Developer by way of loan as requested by the Developer by creating *pari passu* charges along with the existing bankers on unsold apartments. But this recommendation was neither indicated in the note submitted to the Vice Chairman of DDA nor mentioned in the background note submitted to the meeting held in April 2009 under the chairmanship of the Lt. Governor, in which the decision was taken to purchase the apartments from the Developer at the rate of Rs. 11,000 per sq. ft. Thus, DDA purchased 333 flats without taking into consideration the recommendation of the Evaluation Committee regarding grant of loan to the Developer.

In its reply, the Ministry (November 2009), did not address the issue as to why the recommendation of the Evaluation Committee for granting of loan was not brought to the notice of the higher authorities for consideration and decision.

9.1.3 Avoidable extra expenditure of Rs. 89.24 crore due to purchase of apartments at higher rates

The Evaluation Committee, on the basis of the reports submitted by the Consultants, recommended (April 2009) the purchase price ranging from Rs. 9,382 to Rs. 9,720 per sq. ft. of plinth area. It also recommended that the final price might be negotiated by DDA with the Developer.

Scrutiny of records revealed that DDA finally purchased 333 apartments costing Rs. 766.89 crore at the rate of Rs. 11,000 per sq. ft. demanded by the developer. DDA accepted the higher rates on the ground that the rates recommended by the consultants did not include the developer's margin, overheads and project management charges.

The reasons cited for purchase at a rate higher than the range recommended by the Evaluation Committee of DDA is not acceptable as the Consultant A worked out the rate of Rs. 7425 per sq ft by adopting cost approach method based on CPWD plinth area rates, which included contractor's profit and overhead costing in addition to 25 *per cent* escalation for better specifications

of the project. Further, the rate worked out by the same consultant by adopting market approach was Rs. 9720 per sq. ft. of plinth area. This rate was arrived at on the basis of average selling price of apartments in the subject micro market, which was around Rs. 7200 per sq. ft. This rate was taken as benchmark rate and increased by 35 *per cent* to compensate for richer specifications of the project. Consultant B recommended (9 April 2009) purchase price between Rs. 9,382 and Rs. 9,735 per sq. ft. in the report submitted to the Evaluation Committee. Subsequently, he suggested (21 April 2009) 10 *per cent* as developer's margin, overheads and project management charges besides 10 *per cent* return on capital and revised the purchase price to Rs. 10245 per sq. ft. He further increased (23 April 2009) the developer's margin to 15 *per cent* from 10 *per cent* which enhanced the rate to Rs. 11056 per sq. ft. The price was changed frequently by the Consultant B without giving reasons for non preparation of the justified rate in one go.

Thus, purchase price worked out by the two consultants ranged from Rs. 7425 to Rs. 9735 and the Evaluation Committee finally recommended the rate of Rs. 9720 per sq. ft. for the apartments, which included developer's margin, overheads and project management charges.

Instead of analyzing and providing the justification for increase in rate which was at variance with the rates suggested by the Evaluation Committee, DDA arrived at the rate of Rs. 11,000 acceptable to the Developer. This resulted in avoidable extra expenditure of Rs. 89.24 crore.

The Ministry stated (November 2009) that the Evaluation Committee recommended purchase price between Rs. 9382 and Rs. 9720 per sq. ft. Thereafter, the Vice Chairman, DDA constituted a Negotiation Committee, to consider the report of the Evaluation Committee and negotiate with the Developer. The Negotiation Committee noted that Evaluation Committee had not provided for any margin to the Developer and in the report of the Technical experts, cost of parking had not been considered. Then, the financial expert (one of the consultants) furnished a revised working cost of Rs. 11056 per sq. ft., comprising the estimated project cost, allowance towards developer's margin, overheads and project management charges at the rate of 15 *per cent* and cost of capital invested by the Developer at the rate of 10 *per cent* and the Developer's demand of Rs. 11000 per sq. ft. was accepted.

The reply of the Ministry is not acceptable in view of the fact that while assessing the value of the project by applying cost approach, the consultant A worked out the rate of Rs. 7425 per sq. ft. of plinth area after allowing 25 *per*

cent escalation for better specifications. Moreover, he clearly stated that for all the calculations, he had considered CPWD plinth area rates duly adjusted to cost indexation of March 2009 which included contractor's profit and overhead costing. Further, the rate recommended by the Evaluation Committee included the cost of parking.

9.1.4 Non-recovery of upfront amount of Rs. 65.23 crore from the developer for construction of excess floor area

Request for Proposal (RFP) issued by DDA in May 2007 included the total land of 11 hectare for development of the residential complex having maximum floor area ratio (FAR) of 200 excluding the area under convenience shopping, two anganwaries and milk booth. As no response was received from the bidders against the RFP, the High Power Committee of DDA revised (June 2007) the conditions of the RFP and added an addendum to RFP document which was also a part of the agreement. As per Addendum to RFP, the bidders were to quote the upfront amount on the basis of area of 2,01,280 sq. m i.e. 21,66,577 sq. ft. Provisions of the agreement further provided that if more FAR (floor area) was achieved, the upfront payment and the DDA's share in the residential facility would be increased on pro-rata basis. The Developer paid an amount of Rs. 321 crore as an upfront amount to DDA during the award of the project.

Scrutiny of records revealed that the Developer had actually constructed 26,06,878 sq ft. floor area (plinth area), as worked out by both the consultants appointed by the Evaluation Committee in April 2009. Consequently, the Developer constructed excess plinth area equivalent to 4,40,301 sq ft. for which an upfront amount of Rs. 65.23 crore should have been recovered from the Developer as detailed below:

1	Floor area allowed as per the agreement (A)	21,66,577 sq. ft.
2	Floor area actually constructed (B)	26,06,878 sq. ft.
3	Area excess floor area constructed by the Developer (A-B)	4,40,301 sq. ft.
4	Total upfront amount paid by the Developer	Rs. 321 crore
5	Proportionately increased upfront amount due to construction of excess floor area= $(321 \text{ crore} / 21,66,577) \times 26,06,878$	Rs. 386.23 crore
6	Upfront amount recoverable from the Developer for excess floor area constructed	Rs. 65.23 crore

It was also noticed that DDA's share in the residential facility was automatically increased as DDA received one-third share from the whole project as per the conditions of the contract, but the additional upfront amount of Rs 65.23 crore due to construction of excess floor area had not been claimed by DDA from the Developer as of February 2010.

The Ministry stated (November 2009) that during the pre-bid conference, it was stated by DDA that if more FAR was achieved, the upfront payment of DDA's share in the Residential Facility would be increased on pro-rata basis and hence, there was no loss to DDA. DDA also stated (February 2010) that decision on the construction of excess FAR would be taken after the completion of the project.

The reply of the Ministry, however, did not address the reasons for not claiming this amount from the Developer when the excess FAR became known.

9.1.5 Non- recovery of Rs. 20.31 crore from the Developer towards cost of electrification

As per the agreement, the cost of external electrification of residential complex carried out by BYPL (Executing Agency) was to be borne by the Developer. The load sharing between DDA and the Developer at the Games Village was in the ratio of 6.3:20.793 MVA from the dedicated grid station to be installed by BYPL at Games Village.

Scrutiny of records revealed that the total cost of installation of grid sub station and 11 KV feed substation and LT distribution for residential apartments at the Games Village was Rs. 26.47 crore and DDA paid the entire cost to the executing agency in two installments of Rs. 11.42 crore and Rs. 15.04 crore in August 2008 and October 2008 respectively.

Thereafter, DDA demanded (November 2008) from the Developer its share of Rs. 20.31 crore along with interest of Rs. 36.36 lakh. The fact remained that DDA had not recovered the amount as of November 2009.

While accepting the audit observation, Ministry stated that the DDA would recover the amount due along with interest by invoking the Developer's Performance Guarantee lying with DDA. DDA, however, had not clarified the reasons for non- realisation of the amount despite lapse of more than one year.

9.1.6 Short-payment of labour cess of Rs. 4.12 crore

As per the order of the Labour Commissioner (August 2005), labour cess was to be recovered at the rate of one *per cent* of the estimated cost, from the builder or owner or both as per the collaboration agreement at the time of approval of building plan.

Scrutiny of records revealed that the Developer had deposited only Rs. 24.75 lakh at the time of approval of Building Plan and thereafter Rs. 30 lakh upto May 2008. It was also noticed that the estimated cost of the project was Rs. 1168.20 crore as worked out by the consultant appointed by the Evaluation Committee. Out of Rs. 1168.20 crore, an expenditure of Rs. 467.27 crore had already been incurred by the developer as of April 2009. Thus, total cess paid by the Developer upto this period should have been Rs. 4.67 crore. Consequently, there was a short payment of labour cess by Rs. 4.12 crore as of April 2009.

The Ministry stated that in this residential project, as DDA was not paying any amount to the Developer on account of construction, no record of labour cess was being maintained by DDA.

The reply of the Ministry is not acceptable as the housing project is being developed under agreement with DDA and the builder is constructing the flats on sharing basis with DDA. As such both the parties were responsible for the payment of labour cess. Besides, payment of labour cess is a statutory requirement and hence DDA was required to ensure that it was paid by the Developer.

9.2 Blocking of funds

Award of work of providing and laying peripheral sewer lines without proper survey of site resulted in blocking of Rs. 2.80 crore.

The work of providing and laying a peripheral sewer line at Shalimar Bagh was awarded (November 2004) at a cost of Rs. 1.71 crore to a contractor with date of completion as 12 August 2005. Out of total seven lines, the work of laying of five sewer lines had been completed to the extent of 70 *per cent* and a payment of Rs. 1.47 crore had been made to the contractor (August 2006).

The Executive Engineer pointed out (March 2005) the difficulties in excavation for laying the remaining of 700 and 900 mm dia pipelines along the main road which was congested due to heavy traffic and in shifting

existing utility services like water supply lines, sewer lines, storm water drains, electrical cables and poles and telephone lines. As the time and expenditure required to tackle the above would be high, DDA withdrew (January 2007) the work of laying 700 mm dia line amounting to Rs. 71 lakh and awarded (September 2007) after more than two years to another contractor at the tendered cost of Rs. 1.25 crore. The work was to be completed by using trenchless technology by March 2008. The contractor had been paid Rs. 1.33 crore up to July 2009 and the work was not completed as of August 2009.

Audit scrutiny (October 2008) revealed that the Executive Engineer who pointed out the difficulties as above in March 2005 had confirmed availability of site in August 2004. The detailed estimates framed in July 2004 also stated that the site was available. It was also noticed that the laying of a 900 mm dia sewer line which was to be carried out by the original contractor through open excavation had not been started.

Ministry, in its reply, stated (August 2009) that the estimates were prepared on the basis of general survey of the site and that site conditions got changed at the time of actual execution of work with the passage of time. The reply further added that the site conditions were beyond control of DDA and programme of construction had to be modified as per actual site conditions. Regarding laying of the 900mm dia pipe, the Ministry stated that the same would be got executed either from the original contractor or at his risk and cost.

The reply is not acceptable as the difficulties pointed out by the Executive Engineer in March 2005 could have been noticed while framing the detailed estimates in July 2004 which clearly confirmed site availability. Further, completion of the work was uncertain as excavation technology for balance of work was to be finalized. Also the decision on construction of SPS (Sewerage Pumping Station) to which ultimately the sewer lines were to be connected was to be taken.

Thus, it was evident that the estimates for the work were prepared without proper survey of the site. Besides, there was no coordination between DDA and the concerned local bodies to free the site from the aforesaid encumbrances before going in for tender.

The inadequacies resulted in blocking of funds of Rs. 2.80 crore. Besides, the work remained incomplete even after a lapse of around five years.

9.3 Avoidable expenditure

Rejection of reasonable and comparable tender without proper justification resulted in avoidable expenditure of Rs. 2.11 crore.

Delhi Development Authority (DDA) invited (July 2003) tenders from contractors on the basis of a select list of approved contractors for executing infrastructure development projects for construction of Command Tank-5 and a pump house in Sector-17, Dwarka Phase-II at an estimated cost of Rs. 6.49 crore. Three tenders were received and the lowest tenderer was called for negotiation as per directions (September 2003) of the Work Advisory Board (WAB). The Chief Engineer after negotiation recommended (November 2003) that the offer of Rs. 6.23 crore, which was 4.03 *per cent* below the estimated cost and 15.61 *per cent* below the justified rate, was reasonable and comparable with the rates at which works of similar nature had been awarded earlier. WAB rejected (December 2003) the tender without any justification and decided to recall the tenders from the entitled category of contractors.

Tenders were re-invited (September 2005) after more than one and half years with the same estimated cost and WAB awarded (February 2006) the work to the same contractor at the negotiated amount of Rs. 8.34 crore.

Scrutiny (May 2008) revealed that the tender had been invited at the first instance from the approved select list of contractors for executing infrastructural development projects. Also negotiations with the lowest tenderer had been conducted following the directives of the WAB. However the tender which was justified to be reasonable and comparable had been rejected without proper grounds resulting in avoidable extra expenditure of Rs. 2.11 crore.

The Ministry in its reply stated (August 2009) that though the negotiated rate of Rs. 6.23 crore was 4.03 *per cent* below the estimated cost, the same was not brought down to the reasonably acceptable extent and did not match with the rates at which similar works had been awarded in the past. Further, the ministry added that the approved select list was basically from amongst the contractors who were eligible for tenders for works costing Rs. 10 crore and above while the present tender was falling between Rs. five crore and Rs. 10 crore which would have led to legal complications.

The reply is not acceptable as the position brought by the Ministry is not consonance with the agenda/ minutes of the meeting of the WAB held in December, 2003. The agenda note contained detailed reasoning for concluding

that the rates were reasonable and comparable with the rates at which similar works were awarded while the minutes were silent about the justification of rejection. Further rejection of tender on grounds of eligibility of contractor is also not acceptable as the same was not discussed in the first WAB meeting of September 2003 and was clearly an after thought.

Thus rejection of the tender resulted in avoidable expenditure of Rs. 2.11 crore.

9.4 Avoidable expenditure

Rejection of the tender in first call by the Delhi Development Authority in contravention of provisions of the CPWD Works Manual resulted in avoidable expenditure of Rs. 1.16 crore.

Para 18.12.1 of the CPWD Works Manual (2003) provides that variations up to plus five *per cent* in the tendered amount over the amount worked out at prevalent market rates (justified rates) may be ignored. In cases of greater emergency, variations up to plus 10 *per cent* might be allowed, but in no case, rates higher than 10 *per cent* should be accepted.

The Delhi Development Authority (DDA) invited tenders for work relating to Lower Income Group houses in Rohini in April 2006. After negotiation, the offer of the lowest tenderer was Rs. 9000 per sqm, which was 2.54 *per cent* above the justified rate of Rs. 8,777 per sqm. This offer was rejected by the Works Advisory Board (WAB) in January 2007 on the recommendations of the Chief Engineer (Rohini) who stated that the rates were more than the justified rate.

DDA awarded (October 2007) in the second call the work at the negotiated rate of Rs. 9967.30 per sqm. The total cost of the work was Rs. 16.68 crore to be completed by 28 August 2009. The work was in progress and the expenditure incurred was Rs. 11.94 crore as of July 2009.

Thus, rejection of the first tender by DDA in contravention of CPWD manual resulted in an avoidable extra expenditure of Rs. 1.16 crore.

Ministry stated (September 2009) that the WAB had rejected the tenders during the first call due to higher rates.

The reply of the ministry is not acceptable as the rates quoted by the contractor were only 2.54 *per cent* above the justified rate and acceptable as per the CPWD Works Manual. Further, rejection of the first tender was not justified

as DDA was aware of the average annual escalation in prices of building materials.

9.5 Extra expenditure due to uneconomical carriage of fly ash

Delhi Development Authority incurred extra expenditure of Rs. 69.29 lakh on carriage of fly ash from Badarpur Power Plant instead of the power plant situated at Rajghat.

As per notifications of the Ministry of Environment and Forests, (September 1999 and April 2007), every person engaged in any activity involving building construction was required to use building materials composed wholly or partly of fly ash/pond ash instead of clay, top soil, sand etc. All local bodies or development authorities were also to use ash or ash-based products in building materials, roads, embankments or for any other use. The fly ash was available free of cost at thermal power plants.

Delhi Development Authority (DDA) awarded (July 2007) the work “C/o 7 Mtr wide carriage way from Alipur-Narela Road to Western Yamuna Canal” to a contractor at the tendered cost of Rs. 15.15 crore. A provision of 1,41,160 cum of fly ash was made in the estimate, which was to be transported from Badarpur Power Plant (BPP). The work was in progress and the concerned division of DDA had paid Rs. 1.96 crore towards carriage and lifts at the rate of Rs. 200 per cum for 97,955.03 cum fly ash to the contractor till July 2009.

Scrutiny of records (October 2008) revealed that seven to eight lakh cum of pond ash was available free of cost at the Indraprastha Power Generation Company Ltd., (IPGCL) and the Pragati Power Corporation (PPCL), Rajghat which were closer to the site as compared to BPP from where the fly ash was carried.

Due to transportation of fly ash from BPP instead of from power plants closer to the site of the work, DDA incurred an avoidable expenditure of Rs. 69.29 lakh.

The Ministry stated (August 2009) that the provision of transportation from Badarpur was included in the estimate on the basis of reports received from the Executive Engineer/ Superintending Engineer regarding nonavailability of fly ash at Rajghat and that the tenders were invited prior to receipt of information about availability of fly ash at Rajghat.

The reply is not acceptable as the stated reports were not furnished along with the reply. Also DDA received information on availability of fly ash at Rajghat

in March 2007 whereas the work was awarded in July 2007. No action was taken by the Authority even after getting the information on availability of sufficient fly ash at Rajghat.

9.6 Blocking of Funds

Commencement of the work by the Delhi Development Authority without ensuring the availability of clear site resulted in foreclosure of contract and blocking of funds of Rs. 68.47 lakh.

Section 15.1.2 of the Central Public Works Department Manual stipulates that before approval of a Notice Inviting Tender (NIT), availability of a clear site is desirable.

The Delhi Development Authority (DDA) awarded (September 2006) the work of providing and laying of a peripheral sewer line in Rohini at the negotiated rate of Rs. 2.90 crore stipulated for completion in May 2007 on the basis of certification of the Executive Engineer of land availability, which was accepted by all higher authorities including the Works Advisory Board. The sewer line was to be connected to the Sewage Pumping Station (SPS) through a rising main to the Sewage Treatment Plant (STP)

The contractor could execute only 21 *per cent* of the work amounting to Rs. 68.47 lakh and the remaining work could not be executed due to large scale encroachment along the alignment of the work as well as stay order of the court. Consequently, DDA foreclosed (July 2008) the work as no useful purpose would be served by waiting for removal of encroachment and stay order as the work on SPS with which the peripheral sewer line was to be connected had not been completed. The connectivity through rising main of SPS with STP was also not taken up due to non availability of land.

Thus, commencement of the work without ensuring the availability of clear site resulted in blocking of funds to the tune of Rs. 68.47 lakh.

DDA accepted (March 2009) the audit observation and stated that the Land Management Branch had not been consulted before approval of the NIT and the matter relating to fixing of responsibility for furnishing incorrect details regarding status of land was being examined. DDA further added that the sewer line which had been laid would be fully utilized. The reply is not acceptable in view of the fact that the Management was aware at the time of foreclosure that no useful purpose would be served by completing the peripheral sewer line as SPS and rising main were to be executed. Besides, neither encroachment in the alignment of sewer line nor stay order of the

Hon'ble Supreme Court had been vacated as of date. Also the work relating to construction of SPS, where the output of this project had to be discharged, stood rescinded (July 2008) and it remained incomplete as of January 2010.

The Ministry stated (August 2009) that the sewer line already laid at site shall be gainfully utilized and as such this expenditure cannot be termed as blockage of funds. The reply is not acceptable as the uncertainties related to completion of balance work due to award of work without ascertaining availability of clear site remained. Also the time frame by which the work relating to construction of SPS as well as connectivity with STP would be completed was not ascertainable and the amount would remain blocked upto that time.

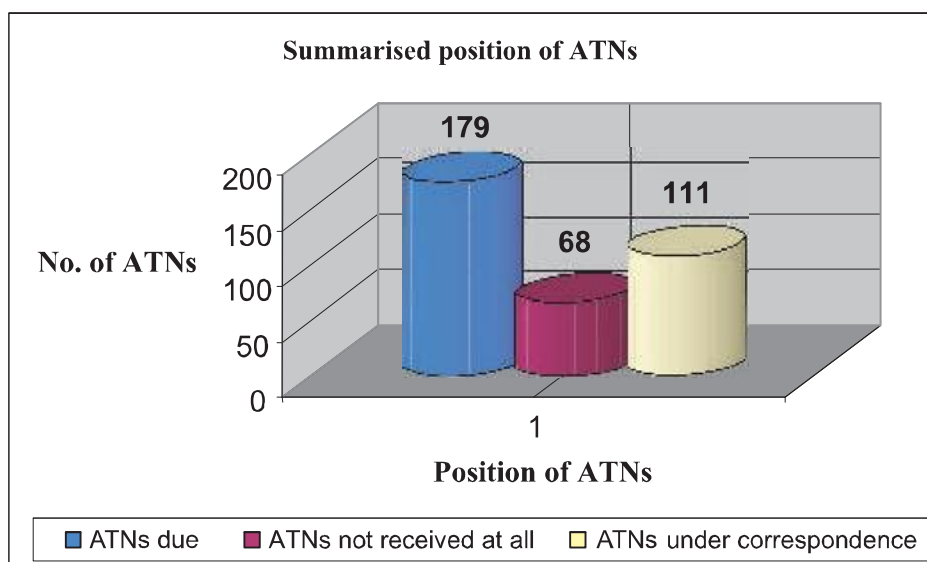
CHAPTER X

10.1 Follow-up action on Audit Reports-Summarised Position

The Lok Sabha Secretariat issued instructions in April 1982 to all Ministries to furnish notes to the Ministry of Finance (Department of Expenditure), indicating remedial/ corrective action taken on various paragraphs contained in the Audit Reports, soon after these were laid on the Table of the House.

In their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22 April 1997, the Public Accounts Committee desired that submission of pending Action Taken Notes (ATNs) pertaining to Audit Reports for the years ended March 1994 and 1995 should be completed within a period of three months and recommended that ATNs on all paragraphs pertaining to the Audit Reports for the year ended March 1996 onwards be submitted to them duly vetted by Audit, within four months from the laying of the Reports in Parliament.

A review of the position of receipt of ATNs on paragraphs included in Audit Reports (Autonomous Bodies) up to the period ended 31 March 2008 (**Appendix-IX**) revealed that the Ministries did not submit remedial/corrective ATNs in respect of a large number of paragraphs inspite of the above instructions. Out of 179 paragraphs on which ATNs were required to be sent, ATNs in respect of 68 paragraphs had not been received at all as shown in the chart given below:



Out of these 68 paragraphs six paragraphs pertained to Reports up to the year ended March 1993. The final ATNs in respect of 111 paragraphs, which were under correspondence, were awaited.

New Delhi

(A.K. PATNAIK)

Dated:

Director General of Audit

COUNTERSIGNED

New Delhi

(VINOD RAI)

Dated:

Comptroller and Auditor General of India

APPENDIX - I

(Referred to in paragraph 1.1.1)

Grants/loans released from 2004-05 to 2008-09 to Central autonomous bodies audited under Sections 19(2) and 20(1) of CAG's (DPC) Act, 1971

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
	Agriculture										
1.	Central Agricultural University, Imphal	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	24.42	Nil
2.	Coconut Development Board, Kochi	6536.76	Nil	5200.00	Nil	4000.00	Nil	3500.00	Nil	2000.00	Nil
3.	National Co-operative Development Corporation, New Delhi	5756.02	Nil	5304.28	Nil	6494.00	Nil	2952.70	Nil	2330.00	Nil
4.	National Horticulture Board, Gurgaon	17493.56	Nil	13003.65	Nil	14760.50	Nil	10531.00	Nil	7000.00	Nil
5.	National Institute of Agricultural Extension Management, Hyderabad	Nil	Nil	2.54	Nil	437.44	Nil	1286.37	Nil	350.00	Nil
6.	National Oil Seeds and Vegetable Oil Development Board, Gurgaon	734.00	Nil	744.00	Nil	602.00	Nil	800.00	Nil	1600.00	Nil
7.	Coastal Aquaculture Authority, Chennai	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	NA	NA
8.	Protection of Plant Varieties Farmers Right (PPV&FR) Authority, NASC Complex, Pusa, New Delhi	1000.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
		31520.34	Nil	24254.47	Nil	26293.94	Nil	19070.07	Nil	13304.42	Nil
	Agriculture Research and Education										
9.	Indian Council of Agricultural Research, New Delhi	287047.00	Nil	223043.00	9600.00	217459.00	Nil	183900.00	Nil	162696.00	Nil
		287047.00	Nil	223043.00	9600.00	217459.00	Nil	183900.00	Nil	162696.00	Nil
	Animal Husbandry and Dairying										
10.	Veterinary Council of India, New Delhi	170.00	Nil	170.40	Nil	135.00	Nil	100.00	Nil	65.00	Nil
		170.00	Nil	170.40	Nil	135.00	Nil	100.00	Nil	65.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
	Chemicals and Fertilizers										
11.	National Institute of Pharmaceutical Education and Research, Mohali	5244.50	Nil	3706.31	Nil	2982.32	Nil	1324.00	Nil	1046.00	Nil
		5244.50	Nil	3706.31	Nil	2982.32	Nil	1324.00	Nil	1046.00	Nil
	Coal & Mines										
12.	Coal Mines Provident Fund Organisation .Dhanbad	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Commerce										
13.	Agricultural & Processed Food Products Export Development Authority, New Delhi	12455.29	Nil	12422.00	Nil	8983.63	Nil	6597.91	Nil	61.03	Nil
14.	Coffee Board (General Fund Accounts), Bengaluru	10066.07	Nil	8124.00	Nil	5563.24	Nil	12425.68	Nil	6341.32	Nil
15.	Coffee Board (Pool Fund Accounts), Bengaluru	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
16.	Export Inspection Agency, Chennai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
17.	Export Inspection Agency, Cochin	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
18.	Export Inspection Agency, Kolkata	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
19.	Export Inspection Agency, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil
20.	Export Inspection Agency, Delhi	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil
21.	Export Inspection Council, New Delhi	1583.00	Nil	500.00	Nil	120.34	Nil	450.00	Nil	Nil	Nil
22.	Marine Products Export Development Authority, Kochi	9726.00	Nil	8440.71	Nil	Nil	Nil	135.00	Nil	4533.30	Nil
23.	Rubber Board, Kottayam	13027.00	Nil	10275.00	Nil	9329.86	Nil	9073.70	Nil	10140.00	Nil
24.	Spices Board, Kochi	7453.60	Nil	6545.00	Nil	110.00	Nil	3200.00	Nil	Nil	Nil
25.	Tobacco Board, Guntur	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	2642.50	Nil
26.	Tea Board, Kolkata	14686.29	Nil	14917.00	Nil	17988.48	Nil	12013.13	Nil	10317.00	Nil
		68997.25	Nil	61223.71	Nil	42095.55	Nil	43895.42	Nil	34035.15	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
	Corporate Affairs										
27.	Competition Commission of India, New Delhi	1000.00	Nil	500.00	Nil	300.00	Nil	150.00	Nil	NA	NA
		1000.00	Nil	500.00	Nil	300.00	Nil	150.00	Nil	NA	NA
	Consumer Affairs										
28.	Bureau of Indian Standards, New Delhi	162.01	Nil	150.00	Nil	13.60	Nil	Nil	Nil	Nil	Nil
		162.01	Nil	150.00	Nil	13.60	Nil	Nil	Nil	Nil	Nil
	Culture										
29.	Allahabad Museum, Allahabad	291.96	Nil	224.80	Nil	194.01	Nil	147.00	Nil	200.54	Nil
30.	Asiatic Society, Kolkata	1039.90	Nil	800.87	Nil	574.60	Nil	665.00	Nil	565.00	Nil
31.	Central Institute of Buddhist Studies, Leh	950.76	Nil	913.60	Nil	782.81	Nil	768.82	Nil	690.00	Nil
32.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi	1029.23	Nil	752.00	Nil	680.00	Nil	576.28	Nil	580.00	Nil
33.	Centre for Cultural Resources and Training, New Delhi	180.00	Nil	1350.74	Nil	836.50	Nil	856.00	Nil	1236.84	Nil
34.	Delhi Public Library, Delhi	1387.42	Nil	745.63	Nil	767.97	Nil	730.00	Nil	NA	NA
35.	Eastern Zonal Cultural Centre, Kolkata	272.62	Nil	334.77	Nil	187.84	Nil	474.05	Nil	295.63	Nil
36.	Gandhi Smriti and Darshan Samiti, New Delhi	1487.84	Nil	958.86	Nil	717.56	Nil	652.37	Nil	588.93	Nil
37.	Indian Museum, Kolkata	969.25	Nil	645.68	Nil	730.00	Nil	2207.00	Nil	1609.50	Nil
38.	Indira Gandhi National Centre for the Arts, New Delhi	2950.00	Nil	4015.38	Nil	310.00	Nil	55.00	Nil	38.00	Nil
39.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal	1017.26	Nil	720.00	Nil	660.24	Nil	565.00	Nil	455.00	Nil
40.	Kalakshetra Foundation, Chennai	559.29	Nil	496.20	Nil	432.97	Nil	320.00	Nil	340.00	Nil
41.	Khuda Baksh Oriental Public Library, Patna	340.28	Nil	155.34	Nil	258.95	Nil	304.66	Nil	NA	NA
42.	Lalit Kala Academy, New Delhi	2130.00	Nil	936.43	Nil	829.78	Nil	789.00	Nil	790.03	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
43.	National Council of Science Museum, Kolkata	4141.05	Nil	3593.00	Nil	3140.00	Nil	3070.00	Nil	2960.21	Nil
44.	National Museum Institute, New Delhi	1017.60	Nil	248.69	Nil	143.00	Nil	106.00	Nil	154.75	Nil
45.	National School of Drama, New Delhi	2851.93	Nil	2109.92	Nil	1679.92	Nil	1469.00	Nil	725.00	Nil
46.	National Culture Fund, New Delhi	319.00	Nil	300.00	Nil	200.00	Nil	200.00	Nil	NA	NA
47.	Nehru Memorial Museum and Library, New Delhi	1712.32	Nil	2914.93	Nil	757.40	Nil	726.00	Nil	714.00	Nil
48.	North Central Zone Cultural Centre, Allahabad	186.49	Nil	177.73	Nil	166.15	Nil	474.00	Nil	330.80	Nil
49.	North East Central Zone Cultural Centre, Dimapur	435.91	Nil	314.54	Nil	250.49	Nil	561.75	Nil	173.35	Nil
50.	North Zone Cultural Centre, Patiala	282.00	Nil	259.54	Nil	301.47	Nil	564.50	Nil	390.57	Nil
51.	Raja Ram Mohan Roy Library Foundation, Kolkata	3280.00	Nil	2629.12	Nil	2359.17	Nil	2556.00	Nil	NA	NA
52.	Rampur Raza Library Board, Rampur	426.48	Nil	276.00	Nil	192.00	Nil	277.00	Nil	NA	NA
53.	Sahitya Akademi, New Delhi	2016.09	Nil	1475.11	Nil	1212.30	Nil	1305.00	Nil	969.22	Nil
54.	Salarjung Museum, Hyderabad	1625.17	Nil	1170.34	Nil	920.00	Nil	1055.00	Nil	880.00	Nil
55.	Sangeet Natak Akademi, New Delhi	3128.24	Nil	2063.71	Nil	1757.00	Nil	1675.00	Nil	1184.71	Nil
56.	South Central Zone Cultural Centre, Nagpur	162.00	Nil	162.68	Nil	133.66	Nil	465.36	Nil	276.90	Nil
57.	South Zone Cultural Centre, Thanjavur, Tamil Nadu	209.16	Nil	269.07	Nil	184.14	Nil	395.47	Nil	284.85	Nil
58.	Victoria Memorial Hall, Kolkata	763.64	Nil	720.00	Nil	892.18	Nil	777.16	Nil	669.05	Nil
59.	West Zone Cultural Centre, Udaipur	322.94	Nil	155.80	Nil	132.16	Nil	454.52	Nil	294.22	Nil
		37485.83	Nil	31890.48	Nil	22384.27	Nil	25241.94	Nil	17397.10	Nil
	Defence										
60.	Himalayan Mountaineering Institute, Darjeeling	692.59	Nil	175.57	Nil	203.88	Nil	106.92	Nil	63.11	Nil
61.	Jawahar Institute of Mountaineering and Winter Sports, Pehalgam	110.55	Nil	40.17	Nil	33.83	Nil	25.26	Nil	21.43	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
62.	Nehru Institute of Mountaineering, Uttarkashi	438.83	Nil	67.33	Nil	47.90	Nil	179.42	Nil	67.61	Nil
		1241.97	Nil	283.07	Nil	285.61	Nil	311.60	Nil	152.15	Nil
Environment and Forests											
63.	Animal Welfare Board of India, Chennai	2208.00	Nil	2122.00	Nil	NA	NA	524.90	Nil	NA	NA
64.	Central Zoo Authority, New Delhi	1750.00	Nil	1700.00	Nil	2063.00	Nil	1723.00	Nil	1950.00	Nil
65.	National Biodiversity Authority, Chennai	310.00	Nil	146.01	Nil	142.02	Nil	137.74	Nil	NA	NA
66.	Wild life Institute of India, Dehradun	1620.00	Nil	1400.00	Nil	1300.00	Nil	986.54	Nil	760.00	Nil
		5888.00	Nil	5368.01	Nil	3505.02	Nil	3372.18	Nil	2710.00	Nil
External Affairs											
67.	Indian Council for Cultural Relations, New Delhi	8645.87	Nil	7700.00	Nil	6850.00	Nil	6050.00	Nil	5750.00	Nil
68.	Indian Council of World Affairs, New Delhi	368.23	Nil	340.00	Nil	240.00	Nil	225.00	Nil	165.00	Nil
		9014.10	Nil	8040.00	Nil	7090.00	Nil	6275.00	Nil	5915.00	Nil
Finance											
69.	Insurance Regulatory and Development Authority, Hyderabad	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
70.	Securities and Exchange Board of India, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Health and Family Welfare											
71.	All India Institute of Medical Sciences, New Delhi	65342.00	Nil	47001.00	Nil	46238.14	Nil	22423.12	Nil	28900.00	Nil
72.	Central Council of Homoeopathy, New Delhi	107.00	Nil	85.00	Nil	170.36	Nil	70.00	Nil	97.00	Nil
73.	Central Council for Research in Ayurveda and Siddha, New Delhi	9004.64	Nil	5692.91	Nil	3210.51	Nil	3838.75	Nil	3531.00	Nil
74.	Central Council for Research in Homoeopathy, New Delhi	2990.00	Nil	1861.04	Nil	1367.43	Nil	1410.00	Nil	1239.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
75.	Central Council for Research in Unani Medicine, New Delhi	5304.62	Nil	3470.12	Nil	2826.23	Nil	2374.84	Nil	2457.07	Nil
76.	Central Council for Research in Yoga and Naturopathy, New Delhi	1195.97	Nil	438.56	Nil	278.45	Nil	250.00	Nil	240.00	Nil
77.	Central Council of Indian Medicine, New Delhi	112.58	Nil	68.60	Nil	63.94	Nil	87.08	Nil	96.90	Nil
78.	Chittaranjan National Cancer Institute, Kolkata	Nil	Nil	1595.00	Nil	595.00	Nil	15523.00	Nil	1795.00	Nil
79.	Dental Council of India, New Delhi	19.00	Nil	19.00	Nil	19.00	Nil	18.00	Nil	18.00	Nil
80.	Indian Council of Medical Research, New Delhi	56418.00	Nil	31165.00	Nil	32269.00	Nil	36500.00	Nil	27745.00	Nil
81.	Indian Nursing Council, New Delhi	37.00	Nil	31.00	Nil	110.00	Nil	25.00	Nil	50.00	Nil
82.	Medical Council of India, New Delhi	130.00	Nil	160.00	Nil	160.00	Nil	160.00	Nil	145.00	Nil
83.	Morarji Desai National Institute of Yoga, New Delhi	580.00	Nil	356.59	Nil	406.21	Nil	252.30	Nil	357.00	Nil
84.	National Board of Examination, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	677.00	Nil	20.00	Nil
85.	National Institute of Ayurveda, Jaipur	2162.00	Nil	1730.00	Nil	1072.00	Nil	1195.00	Nil	1025.98	Nil
86.	National Institute of Health and Family Welfare, New Delhi	2742.19	Nil	150.00	Nil	3138.63	Nil	1616.95	Nil	1157.87	Nil
87.	National Institute of Homoeopathy, Kolkata	2089.00	Nil	1786.17	Nil	867.34	Nil	860.00	Nil	904.54	Nil
88.	National Institute of Mental Health and Neuro Sciences, Bengaluru	9786.00	Nil	6000.00	Nil	6327.31	Nil	4876.50	Nil	4467.00	Nil
89.	National Institute of Naturopathy, Pune	437.00	Nil	298.00	Nil	214.45	Nil	150.00	Nil	195.00	Nil
90.	National Institute of Siddha, Chennai	1074.00	Nil	600.00	Nil	200.00	Nil	NA	NA	NA	NA
91.	National Institute of Unani Medicine, Bengaluru	876.00	Nil	538.15	Nil	NA	NA	NA	NA	NA	NA
92.	North Eastern Indira Gandhi Regional Institute of Health and Medical Science, Shillong	5900.00	Nil	4200.00	Nil	NA	NA	NA	NA	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
93.	Pharmacy Council of India, New Delhi	20.00	Nil	15.00	Nil	12.00	Nil	5.00	Nil	10.00	Nil
94.	Post Graduate Institute of Medical Education Research, Chandigarh	30500.00	Nil	20300.00	Nil	23086.00	Nil	8083.78	Nil	12400.00	Nil
95.	Rashtriya Aarogya Nidhi, New Delhi	Nil	Nil	495.00	Nil	430.00	Nil	284.00	Nil	130.00	Nil
96.	Rashtriya Ayurveda Vidyapeeth, New Delhi	120.17	Nil	79.15	Nil	271.93	Nil	78.24	Nil	53.98	Nil
		196947.17	Nil	128135.29	Nil	123333.93	Nil	100758.56	Nil	87035.34	Nil
	Heavy Industries										
97.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi	13189.00	Nil	Nil	Nil	13000.00	Nil	19701.00	Nil	NA	NA
		13189.00	Nil	Nil	Nil	13000.00	Nil	19701.00	Nil	NA	NA
	Home Affairs										
98.	National Human Rights Commission, New Delhi	1931.00	Nil	1579.02	Nil	1205.35	Nil	1112.00	Nil	1258.00	Nil
99.	Municipal Council, Port Blair, A&N Islands	161.00	Nil	Nil	Nil	10.00	Nil	NA	NA	NA	NA
		2092.00	Nil	1579.02	Nil	1215.35	Nil	1112.00	Nil	1258.00	Nil
	Human Resource Development										
100.	All India Council for Technical Education, New Delhi	19627.00	Nil	9941.14	Nil	9135.52	Nil	9148.00	Nil	6400.00	Nil
101.	Aligarh Muslim University, Aligarh	35595.24	Nil	25259.03	Nil	NA	NA	20367.58	Nil	17356.30	Nil
102.	Assam University, Silchar	3264.82	Nil	2721.77	Nil	NA	NA	1132.32	Nil	3362.83	Nil
103.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior	2405.00	Nil	1120.00	Nil	1093.00	Nil	803.00	Nil	597.50	Nil
104.	Auroville Foundation, Auroville, Puduchery	697.00	Nil	476.00	Nil	280.75	Nil	201.25	Nil	210.40	Nil
105.	Baba Saheb Bhimrao Ambedkar University, Lucknow	1583.33	Nil	1531.32	Nil	NA	NA	240.48	Nil	221.67	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
106.	Banaras Hindu University , Varanasi	39113.96	Nil	29663.03	Nil	NA	NA	22947.59	Nil	18527.61	Nil
107.	Bharat Shiksha Kosh, New Delhi	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil	Nil	Nil
108.	Board of Apprenticeship Training, Chennai	179.92	Nil	247.50	Nil	3334.75	Nil	1638.00	Nil	112.03	Nil
109.	Board of Apprenticeship Training, Kanpur	161.75	Nil	95.00	Nil	630.00	Nil	595.19	Nil	92.00	Nil
110.	Board of Apprenticeship Training, Mumbai	136.75	Nil	120.00	Nil	871.24	Nil	630.00	Nil	69.00	Nil
111.	Board of Practical Training, Kolkata	219.25	Nil	137.50	Nil	555.00	Nil	499.25	Nil	79.97	Nil
112.	Central Tibetan Schools Administration, New Delhi	3071.00	Nil	2540.00	Nil	20.10	Nil	1890.00	Nil	1640.00	Nil
113.	Centre for Studies in Civilizations, New Delhi	1055.00	Nil	174.96	Nil	160.00	Nil	Nil	Nil	169.82	Nil
114.	Central Institute of Technology, Koprailhar	1499.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
115.	Delhi University, Delhi	24065.69	Nil	20751.67	Nil	NA	NA	15060.29	Nil	14551.65	Nil
116.	Dr. B.R.Ambedkar National Institute of Technology, Jalandhar	5185.98	Nil	1200.00	Nil	907.00	Nil	400.00	Nil	728.00	Nil
117.	English and Foreign Language University, Hyderabad	4772.46	Nil	3187.24	Nil	NA	NA	NA	NA	NA	NA
118.	Indian Council of Historical Research, New Delhi	1190.73	Nil	924.98	Nil	854.94	Nil	711.36	Nil	655.76	Nil
119.	Indian Council of Philosophical Research, New Delhi	609.07	Nil	440.68	Nil	450.00	Nil	367.62	Nil	331.00	Nil
120.	Indian Council of Social Science Research, New Delhi	5302.00	Nil	2878.56	Nil	4450.00	Nil	4181.02	Nil	3945.00	Nil
121.	Indian Institute of Advanced Studies, Shimla	748.27	Nil	291.74	Nil	572.20	Nil	494.00	Nil	557.93	Nil
122.	Indira Gandhi National Open University, New Delhi	4291.00	Nil	67.66	Nil	NA	NA	3024.00	Nil	6665.48	Nil
123.	Indian Institute of Information Technology, Allahabad	5525.00	Nil	2800.00	Nil	1643.00	Nil	1563.00	Nil	900.00	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
124.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram	200.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
125.	Indian Institute of Science Education and Research, Pune	4875.00	Nil	2550.00	Nil	NA	NA	NA	NA	NA	NA
126.	Indian Institute of Science Education and Research, Thiruvananthapuram	850.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
127.	Indian Institute of Science Education and Research, Bhopal	1000.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
128.	Indian Institute of Science Education and Research, Mohali	3275.00	Nil	1050.00	Nil	NA	NA	NA	NA	NA	NA
129.	Indian Institute of Science Education and Research, Kolkata	7700.00	Nil	2400.00	Nil	NA	NA	NA	NA	NA	NA
130.	Indian Institute of Management, Ahmedabad	225.25	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
131.	Indian Institute of Management, Bengaluru	1066.68	Nil	Nil	Nil	Nil	Nil	Nil	Nil	75.00	Nil
132.	Indian Institute of Management, Indore	1495.83	Nil	1719.00	Nil	2497.47	Nil	1808.00	Nil	1045.83	Nil
133.	Indian Institute of Management, Kolkata	2506.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	400.00	Nil
134.	Indian Institute of Management, Kozhikode	3188.33	Nil	3234.75	Nil	2304.96	Nil	1619.00	Nil	1150.00	Nil
135.	Indian Institute of Management, Lucknow	1981.84	Nil	Nil	Nil	2147.57	Nil	1514.00	Nil	1115.00	Nil
136.	Indian Institute of Technology, Chennai	24435.75	Nil	11922.00	Nil	121.25	Nil	12265.00	Nil	10325.00	Nil
137.	Indian Institute of Technology, Delhi	21273.00	Nil	12933.57	Nil	92.95	Nil	8800.00	Nil	12630.00	Nil
138.	Indian Institute of Technology, Guwahati	8276.75	Nil	6874.00	Nil	76.27	Nil	7254.00	Nil	3748.00	Nil
139.	Indian Institute of Technology, Kanpur	24736.75	Nil	12680.00	Nil	106.60	Nil	10250.00	Nil	10688.50	Nil
140.	Indian Institute of Technology, Kharagpur	35550.50	Nil	15400.00	Nil	127.50	Nil	11450.00	Nil	10812.96	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
141.	Indian Institute of Technology, Mumbai	27173.00	Nil	14352.93	Nil	118.85	Nil	11930.00	Nil	10511.00	Nil
142.	Indian Institute of Technology, Roorkee	30497.75	Nil	10699.50	Nil	87.00	Nil	9010.00	Nil	7623.56	Nil
143.	Indian School of Mines, Dhanbad	10620.00	Nil	4927.17	Nil	3365.00	Nil	2211.00	Nil	1799.00	Nil
144.	Jamia Millia Islamia University, Delhi	12696.39	Nil	15292.01	Nil	NA	NA	6868.51	Nil	7158.53	Nil
145.	Jawaharlal Nehru University, New Delhi	14556.83	Nil	13958.67	Nil	NA	NA	10102.36	Nil	8942.30	Nil
146.	Kendriya Vidyalaya Sangathan, New Delhi	145100.00	Nil	96400.00	Nil	894.36	Nil	82294.00	Nil	69349.00	Nil
147.	Kendriya Hindi Shikshan Mandal, Agra	1584.00	Nil	1420.00	Nil	Nil	Nil	955.85	Nil	958.00	Nil
148.	Lal Bahadur Shastri Rashtra Sanskrit Vidyapeeth, New Delhi	1308.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	554.05	Nil
149.	Mahatma Gandhi Antarashtriya Hindi Vishwavidyalay, Wardha	1591.00	Nil	1122.03	Nil	Nil	Nil	1016.95	Nil	315.42	Nil
150.	Manipur University, Canchipur	4612.29	Nil	5874.21	Nil	NA	NA	NA	NA	NA	NA
151.	Maulana Azad National Urdu University, Hyderabad	3520.94	Nil	3646.85	Nil	NA	NA	1334.73	Nil	1300.00	Nil
152.	Mizoram University, Aizal	7096.85	Nil	6637.54	Nil	NA	NA	2524.74	Nil	2851.03	Nil
153.	Maharishi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain	1100.00	Nil	520.00	Nil	170.00	Nil	25.00	Nil	NA	NA
154.	Malviya National Institute of Technology, Jaipur	3883.50	Nil	1950.00	Nil	1310.00	Nil	1250.00	Nil	1266.50	Nil
155.	Maulana Azad National Institute of Technology, Bhopal	5131.49	Nil	1700.00	Nil	1700.00	Nil	1140.00	Nil	1322.00	Nil
156.	Motilal Nehru National Institute of Technology, Allahabad	5922.87	Nil	2600.00	Nil	1837.50	Nil	1580.00	Nil	1215.00	Nil
157.	Nagaland University, Kohima	2784.79	Nil	3162.25	Nil	NA	NA	2044.32	Nil	2441.43	Nil
158.	National Bal Bhavan Society, New Delhi	1486.99	Nil	1394.68	Nil	8.01	Nil	Nil	Nil	675.97	Nil
159.	National Book Trust, New Delhi	2004.00	Nil	1681.05	Nil	2463.04	Nil	1702.22	Nil	880.00	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
160.	National Commission for Minority Educational Institution, New Delhi	192.00	Nil	195.09	Nil	Nil	Nil	165.41	Nil	NA	NA
161.	National Institute of Adult Education, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA
162.	National Council for Promotion of Sindhi Language, Delhi	60.00	Nil	170.00	Nil	100.00	Nil	60.00	Nil	76.00	Nil
163.	National Council for Promotion of Urdu Language, New Delhi	1735.00	Nil	1740.00	Nil	1660.00	Nil	1153.01	Nil	1100.00	Nil
164.	National Council for Teachers Education, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
165.	National Council of Educational Research and Training, New Delhi	9934.00	Nil	9095.00	Nil	92.08	Nil	7513.00	Nil	5375.55	Nil
166.	National Council of Rural Institutes, Hyderabad	331.00	Nil	180.00	Nil	90.00	Nil	24.00	Nil	Nil	Nil
167.	National University of Educational Planning and Administration, New Delhi	1319.00	Nil	1040.00	Nil	752.21	Nil	515.65	Nil	535.33	Nil
168.	National Institute of Foundry and Forge Technology, Ranchi	1957.25	Nil	1210.00	Nil	871.00	Nil	831.00	Nil	671.00	Nil
169.	National Institute of Technical Teachers Training & Research, Bhopal	1068.44	Nil	935.00	Nil	720.00	Nil	720.00	Nil	655.00	Nil
170.	National Institute of Technical Teachers Training & Research, Chandigarh	2045.25	Nil	840.06	Nil	1015.06	Nil	718.06	Nil	760.00	Nil
171.	National Institute of Technical Teachers Training & Research, Chennai	917.62	Nil	767.93	Nil	692.93	Nil	779.93	Nil	672.50	Nil
172.	National Institute of Technical Teachers Training & Research, Kolkata	1120.94	Nil	534.25	Nil	710.90	Nil	624.25	Nil	522.50	Nil
173.	National Institute of Technology, Agartala	4658.00	Nil	1500.00	Nil	NA	NA	NA	NA	NA	NA

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
174.	National Institute of Technology, Durgapur	7399.40	Nil	1800.00	Nil	1787.50	Nil	1760.00	Nil	1550.00	Nil
175.	National Institute of Technology, Hamirpur	3296.81	Nil	3110.00	Nil	1325.00	Nil	925.00	Nil	889.00	Nil
176.	National Institute of Technology, Jamshedpur	2518.94	Nil	1450.00	Nil	975.00	Nil	1400.00	Nil	1962.00	Nil
177.	National Institute of Technology, Kozhikode	10846.00	Nil	3650.00	Nil	2600.00	Nil	2500.00	Nil	2098.50	Nil
178.	National Institute of Technology, Kurukshetra	1670.17	Nil	3515.00	Nil	2187.50	Nil	1400.00	Nil	1122.50	Nil
179.	National Institute of Technology, Patna	2070.25	Nil	1050.00	Nil	1100.00	Nil	1200.00	Nil	1100.00	Nil
180.	National Institute of Technology, Raipur	1879.75	Nil	1125.00	Nil	NA	NA	NA	NA	NA	NA
181.	National Institute of Technology, Rourkela	7800.75	Nil	3440.00	Nil	3100.00	Nil	2125.00	Nil	2382.50	Nil
182.	National Institute of Technology, Silchar	3221.00	Nil	2210.00	Nil	2263.00	Nil	1237.95	Nil	1265.00	Nil
183.	National Institute of Technology, Srinagar	3047.87	Nil	1950.00	Nil	1350.00	Nil	1225.00	Nil	1459.00	Nil
184.	National Institute of Technology, Surathkal	9186.51	Nil	3800.00	Nil	2320.00	Nil	1972.73	Nil	2300.00	Nil
185.	National Institute of Technology, Tiruchirapalli	9048.88	Nil	4000.00	Nil	3050.00	Nil	1672.00	Nil	1925.00	Nil
186.	National Institute of Technology, Warangal	14764.33	Nil	3200.00	Nil	2450.00	Nil	2433.77	Nil	2010.00	Nil
187.	National Institute of Industrial Engineering, Mumbai	4418.64	Nil	3476.52	Nil	2228.64	Nil	1065.41	Nil	666.66	Nil
188.	National Institute of Open Schooling, New Delhi	1500.00	Nil	600.00	Nil	4.15	Nil	360.00	Nil	540.00	Nil
189.	Navodaya Vidyalaya Samiti, New Delhi	154987.00	Nil	110480.00	Nil	818.65	Nil	72185.00	Nil	58866.00	Nil
190.	North Eastern Regional Institute of Science and Technology, Itanagar	2650.00	Nil	1950.00	Nil	2009.19	Nil	1425.00	Nil	1350.00	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
191.	North Eastern Hill University, Shillong	11134.91	Nil	8903.12	Nil	NA	NA	4036.72	Nil	7217.36	Nil
192.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology, Design and Manufacturing, Jabalapur	2392.00	Nil	1100.00	Nil	800.00	Nil	NA	NA	NA	NA
193.	Puducherry University , Puducherry	6093.04	Nil	4241.12	Nil	NA	NA	2363.48	Nil	1682.70	Nil
194.	Rajiv Gandhi Unuiversity, Arunachal Pradesh	1259.48	Nil	NA	NA	NA	NA	NA	NA	NA	NA
195.	Rajiv Gandhi Indian Institute of Management, Shillong	1000.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
196.	Rashtriya Sanskrit Sansthan, New Delhi	6224.00	Nil	5219.67	Nil	4414.00	Nil	3207.00	Nil	3130.00	Nil
197.	Rashtriya Sanskrit Vidyapeeth, Tirupati	1100.00	Nil	Nil	Nil	Nil	Nil	25.00	Nil	539.45	Nil
198.	Sant Longowal Institute of Engineering and Technology, Longowal	2765.83	Nil	875.00	Nil	1300.00	Nil	1100.00	Nil	1100.00	Nil
199.	SPA, Bhopal	400.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
200.	Sardar Vallabh Bhai National Institute of Technology, Surat	10355.26	Nil	3100.00	Nil	2320.00	Nil	1650.00	Nil	1512.50	Nil
201.	School of Planning and Architecture, New Delhi	1605.00	Nil	1000.00	Nil	1000.00	Nil	960.00	Nil	855.00	Nil
202.	Sikkim University	1725.00	Nil	1850.00	Nil	NA	NA	NA	NA	NA	NA
203.	Tezpur University, Tezpur	6359.00	Nil	2517.98	Nil	NA	NA	704.16	Nil	2109.45	Nil
204.	Tripura University	1972.52	Nil	2617.00	Nil	NA	NA	NA	NA	NA	NA
205.	University Grants Commission, New Delhi	251400.00	Nil	183634.00	Nil	132133.00	Nil	117660.53	Nil	190260.00	Nil
206.	University of Hyderabad, Hyderabad	11274.45	Nil	8156.85	Nil	NA	NA	4316.08	Nil	4279.62	Nil
207.	University of Allahabad	14282.73	Nil	13814.59	Nil	NA	NA	NA	NA	NA	NA

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
208.	Visvesvaraya National Institute of Technology, Nagpur	5704.35	Nil	2850.00	Nil	2337.50	Nil	Nil	Nil	1650.00	Nil
209.	Visva Bharti University, Santiniketan	11526.85	Nil	8510.57	Nil	Nil	Nil	4870.16	Nil	4023.31	Nil
		1199825.81	Nil	782075.74	Nil	224963.14	Nil	525727.33	Nil	558540.46	Nil
	Micro Small and Medium Enterprises										
210.	Coir Board, Kochi	5435.81	Nil	Nil	Nil	2836.26	Nil	3892.27	Nil	1942.00	10.00
211.	Khadi and Village Industries Commission, Mumbai	104821.25	Nil	50.00	Nil	63529.00	Nil	61576.00	Nil	54338.00	151.00
		110257.06	Nil	50.00	Nil	66365.26	Nil	65468.27	Nil	56280.00	161.00
	Information and Broadcasting										
212.	Prasar Bharti, New Delhi	121894.00	23831.00	109327.00	21074.00	113368.00	40.02	107802.00	17547.00	101078.00	8593.00
213.	Press Council of India, New Delhi	315.73	Nil	237.00	Nil	214.28	Nil	214.48	Nil	142.26	Nil
		122209.73	23831.00	109564.00	21074.00	113582.28	40.02	108016.48	17547.00	101220.26	8593.00
	Labour and Employment										
214.	Central Board for Workers Education, Nagpur	3650.00	Nil	3351.00	Nil	2850.00	Nil	2534.00	Nil	2340.00	Nil
215.	Employees Provident Fund Organization, New Delhi	2.97	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
216.	Employees State Insurance Corporation, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
217.	V.V.Giri National Labour Institute, Noida, Uttar Pradesh	785.00	Nil	785.00	Nil	520.00	Nil	490.00	Nil	457.96	Nil
		4437.97	Nil	4136.00	Nil	3370.00	Nil	3024.00	Nil	2797.96	Nil
	Law & Justice										
218.	National Judicial Academy, Bhopal	891.00	Nil	Nil	Nil	Nil	Nil	90.00	Nil	94.00	Nil
219.	State Legal Services Authority,(UT) Chandigarh	10.00	Nil	2.00	Nil	1.00	Nil	Nil	Nil	5.00	Nil
220.	National Legal Services Authority, New Delhi	1882.69	Nil	175.00	Nil	999.19	Nil	1000.00	Nil	NA	NA

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
221.	Slate Legal Service Authority (UT), Puducherry	13.04	Nil	NA	NA	NA	NA	NA	NA	NA	NA
		2796.73	Nil	177.00	Nil	1000.19	Nil	1090.00	Nil	99.00	Nil
	Minority Affairs										
222.	Central Wakf Council, New Delhi	Nil	Nil	290.00	Nil	206.00	Nil	143.00	Nil	NA	NA
		Nil	Nil	290.00	Nil	206.00	Nil	143.00	Nil	NA	NA
	Power										
223.	Bureau of Energy Efficiency, New Delhi	6130.00	Nil	4495.00	Nil	290.00	Nil	Nil	Nil	36.00	Nil
224.	Central Electricity Regulatory Commission, New Delhi	726.99	Nil	600.00	Nil	434.00	Nil	584.01	Nil	645.05	Nil
225.	National Power Training Institute, Faridabad	2728.00	Nil	1071.00	Nil	1104.00	Nil	153.00	Nil	1412.00	Nil
		9584.99	Nil	6166.00	Nil	1828.00	Nil	737.01	Nil	2093.05	Nil
	Petroleum and Natural Gas										
226.	Petroleum and Natural Gas Regulatory Board, New Delhi	300.00	Nil	200.00	Nil	NA	NA	NA	NA	NA	NA
		300.00	Nil	200.00	Nil	NA	NA	NA	NA	NA	NA
	Railways										
227.	Centre for Railway Information Systems, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
228.	Rail Land Development Authority, New Delhi	690.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
		690.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Rural Development										
229.	Council for Advancement of People's Action and Rural Technology, New Delhi	2846.08	Nil	6225.26	Nil	3518.27	Nil	7000.00	Nil	6985.00	Nil
230.	National Institute of Rural Development, Hyderabad	19995.84	Nil	3905.04	Nil	1689.73	Nil	Nil	Nil	1641.90	Nil
		22841.92	Nil	10130.30	Nil	5208.00	Nil	7000.00	Nil	8626.90	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
	Science and Technology										
231.	Sree Chitra Tirunal Institute of Medical Sciences, Thiruvananthapuram	8361.75	Nil	7898.00	Nil	7722.00	Nil	7760.00	Nil	4505.00	Nil
232.	Technology Development Board, New Delhi	Nil	Nil	1900.00	Nil	432.00	Nil	4266.00	Nil	4810.00	Nil
		8361.75	Nil	9798.00	Nil	8154.00	Nil	12026.00	Nil	9315.00	Nil
	Scientific and Industrial Research										
233.	Council of Scientific and Industrial Research, New Delhi	235620.00	Nil	186369.57	Nil	152282.00	Nil	145349.00	Nil	126647.00	Nil
		235620.00	Nil	186369.57	Nil	152282.00	Nil	145349.00	Nil	126647.00	Nil
	Shipping										
234.	Chennai Port Trust, Chennai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
235.	Cochin Port Trust, Cochin	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	300.00
236.	Indian Institute of Maritime Studies, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	300.00	Nil
237.	Jawaharlal Nehru Port Trust, Nahava Sheva	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
238.	Kandla Port Trust, Gandhidham	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil	Nil	Nil
239.	Kolkata Dock Labour Board, Kolkata	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	952.00	Nil
240.	Kolkata Port Trust, Kolkata	Nil	Nil	60.18	Nil	68.47	Nil	316.26	Nil	952.00	Nil
241.	Mormugao Port Trust, Mormugao	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
242.	Chairman Mumbai Port Trust Erstwhile Mumbai Dock Labour Board, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
243.	Mumbai Port Trust, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
244.	Mumbai Port Trust Pension Fund Trust	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA
245.	New Mangalore Port Trust, New Mangalore	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
246.	Paradip Port Trust, Paradip	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
247.	Seaman's Provident Fund Organization, Mumbai	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
248.	Tariff Authority of Major Ports, Mumbai	322.85	Nil	140.28	Nil	421.27	Nil	2674.70	Nil	200.00	Nil
249.	Tuticorin Port Trust, Tuticorin	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
250.	Vizag Dock Labour Board, Vishakapatnam	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
251.	Vizag Port Trust, Vishakapatnam	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
		322.85	Nil	200.46	Nil	489.74	Nil	2990.96	Nil	2404.00	300.00
	Social Justice and Empowerment										
252.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai	1138.00	Nil	1280.00	Nil	1206.00	Nil	1131.00	Nil	1028.00	Nil
253.	National Commission for Backward Classes, New Delhi	210.00	Nil	134.25	Nil	142.00	Nil	137.00	Nil	133.00	Nil
254.	National Institute for Visually Handicapped, Dehradun	1462.00	Nil	1410.00	Nil	971.00	Nil	831.00	Nil	495.00	Nil
255.	National Institute of Mentally Handicapped, Secunderabad	1460.00	Nil	1574.98	Nil	1149.00	Nil	1369.00	Nil	1225.00	Nil
256.	Dr. Shyama Prasad Mukherjee National Institute of Orthopaedically Handicapped, Kolkata	820.00	Nil	521.45	Nil	664.00	Nil	578.00	Nil	580.00	Nil
257.	National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD) Muttukadu, Chennai	977.00	Nil	250.00	Nil	NA	NA	NA	NA	NA	NA
258.	National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
259.	Pandit Deen Dayal Upadhyay Institute for the Physically Handicapped, New Delhi	925.00	Nil	698.00	Nil	530.00	Nil	409.00	Nil	560.00	Nil
260.	Rehabilitation Council of India, New Delhi	417.00	Nil	399.99	Nil	381.00	Nil	380.00	Nil	286.00	Nil

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		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
261.	Swami Vivekananda National Institute for Rehabilitation Training & Research, Cuttak	1300.00	Nil	1345.00	Nil	1109.00	Nil	1129.00	Nil	1017.00	Nil
		8709.00	Nil	7613.67	Nil	6152.00	Nil	5964.00	Nil	5324.00	Nil
	Telecommunications										
262.	Telecom Regulatory Authority of India (TRAI), New Delhi	2595.00	Nil	2245.00	Nil	1500.00	Nil	1520.00	Nil	1627.00	Nil
263.	Telecom Regulatory Authority of India- CPF, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
		2595.00	Nil	2245.00	Nil	1500.00	Nil	1520.00	Nil	1627.00	Nil
	Textile										
264.	Central Silk Board, Bengaluru	Nil	Nil	11159.00	Nil	19457.55	Nil	Nil	Nil	16331.50	Nil
265.	Jute Manufactures Development Council, Kolkata	8405.00	Nil	5250.00	Nil	4300.00	Nil	Nil	Nil	3870.00	Nil
266.	National Institute of Fashion Technology, New Delhi	9128.00	Nil	1000.00	Nil	2327.37	Nil	23.53	Nil	3755.00	Nil
267.	Textiles Committee, Mumbai	2882.06	Nil	2238.00	Nil	1429.51	Nil	1328.28	Nil	525.00	Nil
		20415.06	Nil	19647.00	Nil	27514.43	Nil	1351.81	Nil	2448.15	Nil
	Urban Development										
268.	Delhi Development Authority, New Delhi	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
269.	Delhi Urban Arts Commission, New Delhi	138.55	Nil	109.23	Nil	124.00	Nil	71.53	Nil	89.00	Nil
270.	Lakshadweep Building Development Board, Kavaratti	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
271.	National Capital Region Planning Board, New Delhi	5933.50	Nil	10192.41	Nil	7690.00	Nil	2081.00	Nil	190.00	Nil
272.	Rajghat Samadhi Committee, New Delhi	236.63	Nil	288.54	Nil	215.09	Nil	162.14	Nil	180.00	Nil
		6308.68	Nil	10590.18	Nil	8029.09	Nil	2314.67	Nil	459.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
	Water Resources										
273.	Brahmaputra Board, Guwahati	5700.53	Nil	3383.35	Nil	3427.00	Nil	3129.00	Nil	2568.00	Nil
274.	Narmada Control Authority, Indore	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
275.	Betwa River Board, Jhansi	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil
276.	National Water Development Agency, New Delhi	3000.00	Nil	2200.00	Nil	1877.00	Nil	NA	NA	2100.00	Nil
		8700.53	Nil	5583.35	Nil	5304.00	Nil	3129.00	Nil	4668.00	Nil
	Women and Child Development										
277.	National Commission for Women, New Delhi	671.32	Nil	640.00	Nil	645.00	Nil	559.75	Nil	440.00	Nil
278.	National Commission for Protection of Child Rights, New Delhi	568.00	Nil	540.00	Nil	150.00	Nil	NA	NA	NA	NA
279.	Central Adoption Resource Agency, New Delhi	240.00	Nil	202.00	Nil	149.50	Nil	130.00	Nil	NA	NA
		1479.32	Nil	1382.00	Nil	944.50	Nil	689.75	Nil	440.00	Nil
	Youth Affairs and Sports										
280.	Lakshmibai National Institute of Physical Education, Gwalior	2700.00	Nil	2100.00	Nil	1300.00	Nil	1310.00	Nil	900.00	Nil
281.	Nehru Yuva Kendra Sangathan, New Delhi	12278.47	Nil	3194.00	Nil	7263.00	Nil	7588.98	Nil	4351.00	Nil
282.	Sports Authority of India, New Delhi	20300.00	Nil	19222.00	Nil	15954.00	Nil	20188.60	Nil	13893.00	Nil
		35278.47	Nil	24516.00	Nil	24517.00	Nil	29087.58	Nil	19144.00	Nil
	Grand Total	2460734.04	23831.00	1669078.03	30674.00	1111503.22	40.02	1320840.63	17547.00	1227747.94	9054.00

APPENDIX - II

(Referred to in paragraph 1.1.1)

Grants/loans released from 2004-05 to 2008-09 to Central autonomous bodies audited under Sections 14(1) and 14(2) of CAG's (DPC) Act, 1971

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
	Agriculture	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
1.	National Co-operative Union of India, New Delhi	1298.34	Nil	1194.85	Nil	11178.63	Nil	916.00	Nil	2925.00	Nil
2.	National Council for Co-operative Training, New Delhi	2200.00	Nil	2030.00	Nil	1700.00	Nil	1740.00	Nil	1332.00	Nil
3.	Small Farmers Agriculture Business Consortium, New Delhi	28739.62	Nil	31488.80	Nil	19403.00	Nil	16268.34	Nil	14863.28	Nil
Atomic Energy											
4.	Atomic Energy Education Society, Mumbai	4354.00	Nil	3196.89	Nil	2872.00	Nil	1883.00	Nil	1377.00	Nil
5.	Harish Chandra Research Institute, Allahabad	1877.38	Nil	1839.98	Nil	1301.00	Nil	941.00	Nil	920.00	Nil
6.	Institute of Mathematical Science, Chennai	2468.00	Nil	1683.00	Nil	1167.00	Nil	1018.00	Nil	960.00	Nil
7.	Institute of Physics, Bhubaneswar	5189.00	Nil	3382.00	Nil	847.00	Nil	1574.25	Nil	1035.12	Nil
8.	Institute of Plasma Research, Gandhi Nagar	18259.00	Nil	12560.00	Nil	5106.00	Nil	7686.00	Nil	6800.00	Nil
9.	Saha Institute of Nuclear Physics, Kolkata	10202.00	Nil	4928.00	Nil	4745.00	Nil	5455.00	Nil	5328.00	Nil
10.	Tata Institute of Fundamental Research, Mumbai	29550.00	Nil	18618.48	Nil	19446.00	Nil	13722.00	Nil	13764.90	Nil
11.	Tata Memorial Centre (TMC) Mumbai	16868.00	Nil	13010.00	Nil	14424.00	Nil	10377.86	Nil	8226.16	Nil
Chemical and Fertilizers											
12.	Central Institute of Plastics Engineering Technology, Chennai	2132.73	Nil	1389.41	Nil	2928.00	Nil	1088.00	Nil	985.80	Nil
13.	Institute of Pesticide Formulation Technology, Gurgaon	703.26	Nil	599.99	Nil	409.58	Nil	69.80	Nil	273.65	Nil
Commerce											
14.	Confederation of Indian Industries, New Delhi	403.77	Nil	612.46	Nil	155.84	Nil	67.60	Nil	NA	NA
15.	Carpet Export Promotion Council, New Delhi	1120.93	Nil	799.60	Nil	193.59	Nil	245.99	Nil	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
16.	Cotton Textile Export Promotion Council, Mumbai	128.20	Nil	151.90	Nil	113.63	Nil	25.36	Nil	NA	NA
17.	Chemical and Allied Products EPC, Kolkata	271.00	Nil	277.40	Nil	225.00	Nil	109.19	Nil	NA	NA
18.	Electronic Computer Software Export Promotion Council, New Delhi	486.21	Nil	363.05	Nil	139.92	Nil	119.14	Nil	NA	NA
19.	Engineering EPC, Kolkata	891.74	Nil	948.15	Nil	1352.32	Nil	1573.84	Nil	1507.06	Nil
20.	Federation of Indian Export Organization, New Delhi	324.56	Nil	120.58	Nil	261.90	Nil	89.44	Nil	650.00	Nil
21.	Federation of Indian Chambers of Commerce and Industry, New Delhi	408.19	Nil	320.39	Nil	115.88	Nil	42.24	Nil	NA	NA
22.	Gem and Jewellery Export Promotion Council, Mumbai	668.93	Nil	541.88	Nil	959.68	Nil	608.63	Nil	NA	NA
23.	Handicrafts Export Promotion Council, New Delhi	1178.26	Nil	1128.63	Nil	1521.16	Nil	1223.76	Nil	NA	NA
24.	Indian Institute of Foreign Trade, New Delhi	1390.58	Nil	454.65	Nil	552.00	Nil	396.14	Nil	460.53	Nil
25.	Indian Silk Export Promotion Council, Mumbai	160.00	Nil	158.04	Nil	106.50	Nil	55.00	Nil	NA	NA
26.	Indian Institute of Packing, Mumbai	413.00	Nil	300.00	Nil	150.00	Nil	260.00	Nil	NA	NA
27.	Leather Export Promotion Council, Chennai	314.28	Nil	392.40	Nil	1897.57	Nil	266.34	Nil	NA	NA
28.	Maharashtra Industrial Development Corporation, Mumbai	8000.00	Nil	8624.74	Nil	7210.00	Nil	3276.00	Nil	NA	NA
29.	National Council for Applied Economic Research, New Delhi	1108.53	Nil	454.00	Nil	25.30	Nil	100.00	Nil	NA	NA
30.	Plastic Export Promotion Council, Mumbai	200.48	Nil	200.00	Nil	191.75	Nil	290.73	Nil	NA	NA
31.	Quality Council of India, New Delhi	300.00	Nil	75.00	Nil	50.00	Nil	40.00	Nil	20.00	Nil
32.	Shellac Export Promotion Council, Kolkata	Nil	Nil	270.62	Nil	103.72	Nil	85.63	Nil	73.42	Nil
33.	Sports Goods Export Promotion Council, New Delhi	228.16	Nil	239.23	Nil	168.28	Nil	115.92	Nil	142.49	Nil
34.	Footwear Design and Development Institute, Noida	3017.60	Nil	926.76	Nil	1888.00	Nil	NA	NA	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
Culture											
35.	Centre for Cultural Resources and Training, Lucknow	1288.65	Nil	NA	NA	NA	NA	NA	NA	NA	NA
36.	Nav Nalanda Mahavihara, Nalanda	368.68	Nil	331.81	Nil	154.77	Nil	458.53	Nil	385.00	Nil
Defence											
37.	Cantonment Board, Ahmednagar	100.49	Nil	148.50	Nil	148.50	Nil	165.00	Nil	195.00	Nil
38.	Cantonment Board, Barrackpur	NA	NA	104.00	Nil	192.50	Nil	175.00	Nil	167.00	Nil
39.	Cantonment Board, Chakrata	243.00	Nil	218.00	Nil	143.00	Nil	130.00	Nil	129.00	Nil
40.	Cantonment Board, Clement Town	173.17	Nil	159.50	Nil	137.50	Nil	125.00	Nil	117.00	Nil
41.	Cantonment Board, Danapur	284.00	Nil	259.00	Nil	239.00	Nil	190.00	Nil	124.00	Nil
42.	Cantonment Board, Kasauli	131.00	Nil	131.00	Nil	121.00	Nil	110.00	Nil	102.00	Nil
43.	Cantonment Board, Khasyol	212.78	Nil	182.25	Nil	152.25	Nil	110.25	Nil	112.00	Nil
44.	Cantonment Board, Landour	150.97	Nil	112.90	Nil	115.00	Nil	102.00	Nil	NA	NA
45.	Cantonment Board, Lansdowne	204.72	Nil	180.00	Nil	160.00	Nil	130.00	Nil	121.00	Nil
46.	Cantonment Board, Ramgarh	314.00	Nil	264.00	Nil	647.00	Nil	140.00	Nil	141.00	Nil
47.	Cantonment Board, Ranikhet	428.00	Nil	380.00	Nil	250.00	Nil	250.00	Nil	351.38	Nil
48.	Cantonment Board, Wellington	368.16	Nil	318.16	Nil	231.00	Nil	210.00	Nil	161.62	Nil
49.	Cantonment Board, Almora	75.03	Nil	50.00	Nil	50.00	Nil	30.00	Nil	NA	NA
50.	Cantonment Board, Badamibagh	190.42	Nil	170.50	Nil	125.50	Nil	88.50	Nil	NA	NA
51.	Cantonment Board, Bakloh	101.98	Nil	96.54	Nil	104.00	Nil	75.00	Nil	NA	NA
52.	Cantonment Board, Dagshai	133.49	Nil	104.50	Nil	71.50	Nil	65.00	Nil	NA	NA
53.	Cantonment Board, Dalhousie	124.33	Nil	96.00	Nil	101.00	Nil	80.00	Nil	NA	NA
54.	Cantonment Board, Faizabad	186.00	Nil	148.00	Nil	88.00	Nil	80.00	Nil	NA	NA
55.	Cantonment Board, Jalpahar	156.00	Nil	133.75	Nil	108.75	Nil	60.00	Nil	NA	NA
56.	Cantonment Board, Shahjahanpur	97.71	Nil	75.00	Nil	50.00	Nil	NA	NA	NA	NA
57.	Cantonment Board, Jammu	40.85	Nil	60.90	Nil	73.00	Nil	60.00	Nil	NA	NA
58.	Cantonment Board, Jutogh	92.23	Nil	92.50	Nil	82.50	Nil	75.00	Nil	NA	NA
59.	Cantonment Board, Leborg	105.89	Nil	81.00	Nil	66.00	Nil	29.50	Nil	NA	NA
60.	Cantonment Board, Nainital	122.47	Nil	110.00	Nil	75.00	Nil	55.00	Nil	NA	NA
61.	Cantonment Board, Pachmarhi	117.64	Nil	100.00	Nil	105.00	Nil	63.00	Nil	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
62.	Cantonment Board, Shillong	142.68	Nil	128.00	Nil	108.00	Nil	70.00	Nil	NA	NA
63.	Cantonment Board, Subathu	102.99	Nil	96.00	Nil	68.00	Nil	62.00	Nil	NA	NA
64.	Institute of Defence Studies and Analysis	830.30	Nil	1298.45	Nil	2135.00	Nil	1844.00	Nil	1219.00	Nil
Environment and Forests											
65.	Indian Council of Forestry Research and Education, Dehradun	8493.00	Nil	7324.00	Nil	4803.00	Nil	6531.67	Nil	4870.59	Nil
66.	Indian Institute of Forest Management, Bhopal	NA	NA	843.00	Nil	471.00	Nil	556.32	Nil	570.63	Nil
67.	Indian Plywood Industries Research and Training Institute, Bangaluru	NA	NA	650.00	Nil	305.00	Nil	382.09	Nil	453.70	Nil
External Affairs											
68.	Research & Information System for Developing Countries, New Delhi	260.00	Nil	175.00	Nil	NA	NA	NA	NA	NA	NA
Earth Science											
69.	Indian Institute of Tropical Meteorology, Pune	5162.00	Nil	1450.00	Nil	2096.00	Nil	NA	Nil	NA	Nil
70.	Indian National Centre for Ocean Information Services, Hyderabad	4370.00	Nil	7497.53	Nil	3916.89	Nil	2242.00	Nil	1398.00	Nil
71.	National Centre for Antarctic & Ocean Research, Goa	7600.64	Nil	5679.26	Nil	4179.60	Nil	5573.69	Nil	4423.00	Nil
72.	National Institute of Ocean Technology, Chennai	8748.84	Nil	13167.52	Nil	13020.99	Nil	12600.26	Nil	12125.00	Nil
Finance											
73.	National Institute of Financial Management, Faridabad	670.00	Nil	215.00	Nil	203.00	Nil	186.00	Nil	150.00	Nil
74.	National Institute of Public Finance & Policy, New Delhi	866.92	Nil	562.62	Nil	226.00	Nil	201.50	Nil	179.04	Nil
75.	Pension Fund Regulatory and Development Authority, New Delhi	450.00	Nil	475.00	Nil	300.00	Nil	200.00	Nil	100.00	Nil
Food Processing Industries											
76.	West Bengal Industries Development Corporation Council House, Kolkata	1805.00	Nil	2237.00	Nil	2300.82	Nil	2179.60	Nil	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
Home Affairs											
77.	North Eastern Regional Institute, Tejpur	700.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
78.	Sr. Sarkardee Netralaya, Guwahati	400.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
79.	Dr.B.Baraoch Cancer Institute, Guwahati	250.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
Health and Family Welfare											
80.	All India Institute of Speech and Hearing, Mysore	1752.99	Nil	1100.00	Nil	929.96	Nil	396.00	Nil	911.00	Nil
81.	Central Council Combined Building Complex, New Delhi	223.13	Nil	160.82	Nil	85.06	Nil	174.00	Nil	258.00	Nil
82.	Central Drug Research Institute, Lucknow	NA	NA	385.24	Nil	299.97	Nil	174.95	Nil	250.00	Nil
83.	Gandhi Gram Institute of Rural Health and Family Welfare, Tamil Nadu	NA	NA	160.00	Nil	145.87	Nil	1118.52	Nil	73.00	Nil
84.	Institute of Post-Graduate Teaching and Research in Ayurveda, Jamnagar	1298.39	Nil	1376.82	Nil	615.37	Nil	603.40	Nil	584.00	Nil
85.	International Institute of Population Sciences, Mumbai	2769.26	Nil	972.20	Nil	1633.91	Nil	965.25	Nil	545.00	Nil
86.	Kasturba Health Society, Verdha	NA	NA	1648.00	Nil	1437.00	Nil	644.50	Nil	1000.00	Nil
87.	Lala Ram Sarup Institute of Tuberculosis and Respiratory Diseases, Mehrauli, New Delhi	2880.00	Nil	2163.00	Nil	1666.25	Nil	1078.00	Nil	1520.00	Nil
88.	Lokpriya Gopinath Bordolai Regional Institute of Mental Health, Tejpur	2450.00	Nil	225.00	Nil	NA	NA	NA	NA	NA	NA
89.	National Institute of Biologicals, Noida	NA	NA	1132.00	Nil	1368.00	Nil	750.00	Nil	4000.00	Nil
90.	National Academy of Medical Sciences, New Delhi	NA	NA	65.08	Nil	72.41	Nil	NA	NA	77.00	Nil
91.	New Delhi T.B Centre	173.00	Nil	129.00	Nil	120.00	Nil	75.00	Nil	90.00	Nil
92.	Pasteur Institute of India, Coonoor	1146.00	Nil	1000.00	Nil	946.79	Nil	398.34	Nil	900.00	Nil
93.	Regional Institute of Medical Sciences, Imphal	5539.00	Nil	4300.00	Nil	NA	NA	NA	NA	NA	NA
94.	Regional Institute of Paramedical and Nursing Sciences, Aizawal	825.00	Nil	384.00	Nil	NA	NA	NA	NA	NA	NA
95.	State Innovation in Family Planning Services Project Agency, Lucknow	NA	NA	3612.02	Nil	1684.76	Nil	3014.00	Nil	4623.00	Nil
96.	Vallabhabhai Patel Chest Institute, New Delhi	4555.00	Nil	1500.00	Nil	1801.00	Nil	950.00	Nil	1000.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
Human Resource Development											
97.	Association of Indian Universities	77.33	Nil	75.00	Nil	75.00	Nil	49.50	Nil	70.00	Nil
98.	Dr. Harisingh Gour Vishwavidyalaya, Madhya Pradesh	1007.40	Nil	NA	NA	NA	NA	NA	NA	NA	NA
99.	Guru Ghasidas Vishwavidyalaya, Chhatisgarh	427.67	Nil	NA	NA	NA	NA	NA	NA	NA	NA
100.	Hemwati Nandan Bahuguna ,Garhwal University, Uttarakhand	1116.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
101.	Indira Gandhi National Tribal University, Madhya Pradesh	400.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
102.	Indian Institute of Science, Bengaluru	20897.00	Nil	12600.00	Nil	15500.00	Nil	8900.00	Nil	NA	NA
103.	University College of Medical Sciences, Delhi	4783.30	Nil	NA	NA	NA	NA	NA	NA	NA	NA
Industrial Policy and Promotion											
104.	Central Manufacturing Technology Institute, Bengaluru	1889.00	Nil	1082.50	Nil	645.00	Nil	640.00	Nil	442	NA
Information and Broadcasting											
105.	Children's Film Society India, Mumbai	496.99	Nil	350.00	Nil	274.51	Nil	463.71	Nil	215.00	Nil
106.	Film and Television Institute of India, Pune	1460.95	Nil	1445.00	Nil	699.69	NIL	883.51	Nil	930.31	Nil
107.	Indian Institute of Mass Communication, New Delhi	452.45	Nil	449.82	Nil	389.71	Nil	463.10	Nil	439.60	Nil
108.	Satyajit Ray's Film & Television Institute, Kolkata	921.00	Nil	977.30	Nil	702.34	Nil	660.20	Nil	386.00	Nil
Minority Affairs											
109.	Maulana Azad Education Foundation, New Delhi	6000.00	Nil	5000.00	Nil	10000.00	Nil	2999.00	Nil	NA	NA
Mines											
110.	Jawaharlal Nehru Aluminum Research Development and Design Centre, Nagpur	407.00	Nil	220.00	Nil	40.00	Nil	263.00	Nil	NA	NA
111.	National Institute of Miners' Health	95.00	Nil	64.00	Nil	NA	NA	35.64	Nil	NA	NA

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
New and Renewable Energy											
112.	Sardar Swaran Singh National Institute of Renewable Energy, Kapurthala	350.00	Nil	367.00	Nil	NA	NA	NA	NA	NA	NA
113.	Centre for Wind Energy Technology, Chennai	500.00	Nil	1075.00	Nil	NA	NA	400.00	Nil	NA	NA
Small Scale Industries											
114.	National Productivity Council, New Delhi	802.71	Nil	763.95	Nil	447.87	Nil	722.55	Nil	708.00	Nil
115.	National Council for Cement and Building Material, Ballabgarh, Haryana	300.00	Nil	250.00	Nil	306.25	Nil	300.00	Nil	300.00	Nil
116.	Small Industries Development Bank of India (SIDBI), New Delhi	4312.63	Nil	11793.00	Nil	6264.81	Nil	1060.00	Nil	2117.50	Nil
Labour & Employment											
117.	National Instructional Media Institute (NIMI),Chennai	250.00	Nil	220.00	Nil	215.00	Nil	204.00	Nil	204.00	Nil
Law & Justice											
118.	Institute of Constitutional & Parliamentary Studies	42.73	Nil	29.00	Nil	NA	NA	NA	NA	NA	NA
119.	Indian Law Institute	119.60	Nil	75.00	Nil	NA	NA	NA	NA	NA	NA
Personnel, Public Grievances and Pensions											
120.	Central Civil Services Cultural and Sports Board, New Delhi	50.00	Nil	50.00	Nil	40.00	Nil	40.00	Nil	40.00	Nil
121.	Civil Services Officers Institute	Nil	Nil	NA	NA	NA	NA	NA	NA	NA	NA
122.	Grih Kalyan Kendra, New Delhi	25.00	Nil	NA	NA	57.00	Nil	50.00	Nil	40.00	Nil
123.	Indian Institute of Public Administration, New Delhi	149.63	Nil	207.50	Nil	189.00	Nil	189.00	Nil	220.50	Nil
124.	Plan Grant Upgradation of Infrastructure Facilities	150.18	Nil	NA	NA	NA	NA	NA	NA	NA	NA
125.	Training for All Support for Training Activities and Capacity Building	2.95	Nil	NA	NA	NA	NA	NA	NA	NA	NA
Planning Commission											
126.	Institute of Applied Manpower Research, New Delhi	501.00	Nil	487.00	Nil	370.00	Nil	397.46	Nil	410.14	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
Power											
127.	Central Power Research Institute, Bengaluru	2910.54	Nil	6781.00	Nil	2241.70	Nil	1409.82	Nil	893.79	Nil
Petroleum and Natural Gas											
128.	Society for Petroleum Laboratory, NOIDA	157.00	Nil	196.00	Nil	152.00	Nil	265.00	Nil	NA	NA
Social Justice and Empowerment											
129.	Dr. Ambedkar Foundation, New Delhi	100.00	Nil	100.00	Nil	NA	NA	100.00	Nil	100.00	Nil
130.	National Institute of Social Defence, New Delhi	638.00	Nil	410.00	Nil	451.00	Nil	453.00	Nil	401.00	Nil
131.	Manasika Vikas Kendram Ramchandra Nagar, Vijaywada, Andhra Pradesh	NA	NA	70.00	Nil	56.83	Nil	49.65	Nil	72.26	Nil
Space											
132.	National Remote Sensing Agency (NRSA),Hyderabad	Nil	Nil	NA	NA	2000.00	Nil	1400.00	Nil	1400.00	Nil
133.	Physical Research Laboratory (PRL) Ahmedabad	5650.00	Nil	NA	NA	4110.00	Nil	3304.00	Nil	3329.00	Nil
134.	National Atmospheric Research Laboratory (NARL), Gadanki	1240.00	Nil	NA	NA	770.00	Nil	582.00	Nil	435.00	Nil
135.	North Eastern Space Applications Centre (NESAC), Shillong	500.00	Nil	NA	NA	300.00	Nil	500.00	Nil	500.00	Nil
136.	Semi-Conductor Laboratory (SCL), Chandigarh	3760.00	Nil	NA	NA	2700.00	Nil	NA	NA	NA	NA
137.	Indian Institute of Space Science and Technology (IIST), Thiruvananthapuram	6525.00	Nil	NA	NA	NA	NA	NA	NA	NA	NA
Scientific & Industrial Research											
138.	Consultancy Development Centre, New Delhi	200.00	Nil	200.00	Nil	NA	NA	60.00	Nil	50.00	Nil
Science and Technology											
139.	Agarkar Research Institute, Pune	976.50	Nil	993.00	Nil	795.00	Nil	700.00	Nil	663.00	Nil
140.	Aryabhata Research Institute for Observational Sciences, Nainital	4500.00	Nil	2300.00	Nil	1500.00	Nil	1000.00	Nil	700.00	Nil
141.	Birbal Sahni Institute of Palaeobotany, Lucknow	991.00	Nil	630.00	Nil	633.00	Nil	2065.00	Nil	608.00	Nil
142.	Bose Institute, Kolkata	2917.00	Nil	2623.00	Nil	2578.00	Nil	1789.33	Nil	1383.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
143.	Centre for DNA Finger Printing & Diagnostics, Hyderabad	NA	NA	1506.00	Nil	NA	NA	2000.00	NA	13.00	NA
144.	Centre for Liquid Crystal Research, Bengaluru	365.00	Nil	400.00	Nil	NA	NA	270.00	Nil	200.00	Nil
145.	Indian Academy of Sciences, Bengaluru	440.00	Nil	451.00	Nil	317.00	Nil	260.00	Nil	227.00	Nil
146.	Indian Association of Cultivation of Science, Kolkata	3790.00	Nil	4425.00	Nil	3728.00	Nil	2740.00	Nil	2320.00	Nil
147.	Indian Institute of Astrophysics, Bengaluru	3970.30	Nil	3908.00	Nil	3128.00	Nil	2840.00	Nil	2600.00	Nil
148.	Indian Institute of Geomagnetism, Mumbai	2256.00	Nil	2255.00	Nil	2007.00	Nil	2185.00	Nil	1168.00	Nil
149.	Indian National Academy of Engineering, New Delhi	199.00	Nil	200.00	Nil	150.00	Nil	142.00	Nil	100.00	Nil
150.	Indian National Science Academy, New Delhi	1192.00	Nil	886.00	Nil	793.80	Nil	699.00	Nil	628.00	Nil
151.	Indian Science Congress Association, Kolkata	218.00	Nil	227.00	Nil	216.60	Nil	178.00	Nil	181.00	Nil
152.	Indo-French Centre for Promotion of Advance Research, New Delhi	334.78	Nil	NA	NA	980.00	Nil	1031.00	Nil	775.00	Nil
153.	Indo US S&T Forum, New Delhi	1000.00	Nil	NA	NA	250.00	Nil	280.00	Nil	400.00	Nil
154.	International Advanced Centre for Research in Power Metallurgy & New Materials, Hyderabad	4000.00	Nil	4500.00	Nil	3800.00	Nil	2600.00	Nil	2800.00	Nil
155.	Jawaharlal Nehru Centre for Advanced Scientific Research, Bengaluru	2911.00	Nil	3500.00	Nil	2300.00	Nil	2300.00	Nil	1550.00	Nil
156.	National Academy of Sciences, Allahabad	46.83	Nil	298.00	Nil	194.00	Nil	320.00	Nil	243.00	Nil
157.	National Accreditation Board for Testing & Calibration Laboratories, New Delhi	100.00	Nil	NA	NA	NA	NA	500.00	Nil	399.00	Nil
158.	National Brain Research Centre, Gurgaon	NA	NA	1710.00	NA	NA	NA	1838.00	Nil	21.00	Nil
159.	National Centre for Cell Sciences, Pune	NA	NA	2982.00	Nil	NA	NA	2640.00	Nil	16.92	Nil
160.	National Institute for Plant Genome Research, New Delhi	NA	NA	1360.00	Nil	NA	NA	1020.00	Nil	10.95	Nil
161.	National Institute of Immunology, New Delhi	NA	NA	3662.00	Nil	NA	NA	3032.33	Nil	28.85	Nil
162.	Raman Research Institute, Bengaluru	3280.00	Nil	2523.00	Nil	2200.00	Nil	2240.00	Nil	1920.00	Nil
163.	Satyendra Nath Bose National Centre for Basic Sciences, Kolkata	1497.00	Nil	1437.00	Nil	1213.00	Nil	1140.00	Nil	845.00	Nil
164.	Technology Information Forecasting and Assessment Council, New Delhi	207.20	Nil	409.00	Nil	72.60	Nil	1358.00	Nil	2509.00	Nil

Sl. No.	Ministry/Department /Name of Body	2008-09		2007-08		2006-07		2005-06		2004-05	
		Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan	Grant	Loan
165.	Vigyan Prasar, Noida	900.00	Nil	800.00	Nil	600.00	Nil	700.00	Nil	520.00	Nil
166.	Wadia Institute of Himalayan Geology, Dehradun	1595.00	Nil	1411.00	Nil	1214.00	Nil	1120.00	Nil	1135.00	Nil
Statistics and Programme Implementation											
167.	Indian Statistical Institute, Kolkata	8505.71	Nil	7639.76	Nil	6066.24	Nil	5510.69	Nil	5282.00	Nil
Telecommunications											
168.	Centre for Development of Telematics (C-DOT), New Delhi	10900.00	Nil	9600.00	Nil	8200.00	Nil	7512.00	Nil	NA	NA
Textiles											
169.	Apparel Export Promotion Council, New Delhi	Nil	Nil	383.98	Nil	251.01	Nil	137.95	Nil	884.47	Nil
170.	Central Silk Board, New Delhi	29430.00	Nil	13016.00	Nil	NA	NA	NA	NA	NA	NA
Urban Development											
171.	Building Material Technology Promotion Council, New Delhi	840.26	Nil	899.58	Nil	619.27	Nil	309.00	Nil	492.00	Nil
172.	National Institute of Urban Affairs, New Delhi	212.70	Nil	206.19	Nil	183.46	Nil	148.82	Nil	168.00	Nil
Women and Child Development											
173.	Central Social Welfare Board, New Delhi	3559.52	Nil	3808.57	Nil	13626.64	Nil	11261.46	Nil	8053.23	Nil
174.	National Institute of Public Co-operation and Child Development, New Delhi	1980.74	Nil	1500.00	Nil	NA	NA	1428.06	Nil	1067.38	Nil
Youth Affairs and Sports											
175.	Indian Olympic Association, New Delhi	238.96	Nil	Nil	9521.00	639.00	Nil	28.53	Nil	12.45	Nil
176.	Rajiv Gandhi National Institute of Youth Development	900.00	Nil	865.00	Nil	NA	NA	NA	NA	245.00	Nil
177.	Grant Total	379054.11	Nil	308153.40	9521.00	260894.00	Nil	209926.38	Nil	158943.72	Nil

APPENDIX - III

(Referred to in paragraph 1.1.1)

Bodies under sections 19(2) and 20(1) of the CAG's (DPC) Act 1971, whose information for 2008-09 had not received as of December 2009

Sl. No.	Ministry / Department / Name of Body
Ministry of Environment and Forest	
1.	National Tiger Conservation Authority, New Delhi
External Affairs	
2.	Haj Committee, Mumbai
Health and Family Welfare	
3.	Food Safety & Standard Authority of India
Human Resource Development	
4.	Gandhigram Rural Institute, Gandhigram, Dindigul, Tamil Nadu
5.	School of Planning and Architecture, Vijayawada
6.	Central Institute of Classical Tamil, Chennai
Minority Affairs	
7.	Dargah Khwaja Saheb, Ajmer
Petroleum and Natural Gas	
8.	Rajiv Gandhi Institute of Petroleum Technology, Lucknow
Road Transport and Highways	
9.	National Institute for Training of Highway Engineers
Youth Affairs and Sports	
10.	Organising Committee of Commonwealth Games 2010, Delhi

APPENDIX - IV

(Referred to in paragraph 1.1.2)

List of bodies which submitted accounts after delays of over three months

Sl. No.	Name of Autonomous Body	Date of submission of Accounts
1.	Indian Institute of Management, Lucknow	13/10/08
2.	University of Allahabad	1/10/08
3.	Sant Longowal Institute of Engineering and Technology, Longowal	3/10/08
4.	National Legal Service Authority, New Delhi	8/10/08
5.	Employees Provident Fund Organisation, New Delhi.	13/10/08
6.	Indian Institute of Information Technology, Allahabad	14/10/08
7.	Indian Institute of Management, Calcutta	15/10/08
8.	National Institute of Homeopathy, Calcutta	15/10/08
9.	Prasar Bharati, New Delhi	15/10/08
10.	Delhi Development Authority	17/10/08
11.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram	24/10/08
12.	Centre for Studies in Civilisation, New Delhi	27/10/08
13.	National Institute of Fashion Technology, New Delhi.	27/10/08
14.	National Culture Fund	31/10/08
15.	Allahabad Museum Society, Allahabad	1/11/08
16.	Delhi University.	4/11/08
17.	School of Planning and Architecture, New Delhi.	27/10/08
18.	Lakshmi Bai National Instt. Of Physical Education, Gwalior .	6/11/08
19.	Lakshadweep Building Dev. Board, Kavaratti	11/11/08
20.	Rail Land Development Authority	14/11/08
21.	National Institute of Technology, Agartala	20/11/08
22.	Babasaheb Bhimrao Ambedkar University, Lucknow	2/12/08
23.	State Legal Service Authority (UT) Chandigarh.	2/12/08
24.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	11/12/08
25.	Visva Bharati University, Shantiniketan	22/12/08
26.	Indian Museum, Kolkata	23/12/08
27.	National Commission for Backward Classes, New Delhi.	31/12/08
28.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior.	5/1/09
29.	Himalayan Mountaineering Institute, Darjeeling	7/1/09
30.	National Commission for Protection of Child Right, New Delhi	14/1/09
31.	Manipur University	12/2/09
32.	Victoria Memorial Hall, Calcutta	3/2/09
33.	Central Institute of Technology, Kojalhar	23/2/09
34.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar.	27/2/09
35.	National council for promotion of Sindhi Language	5/3/09
36.	The English and Foreign Language University, Hyderabad	11/3/09
37.	Nagaland University, Kohima	1/4/09
38.	Bharat Shiksha Kosh, New Delhi	28/4/09
39.	Coal Mines Provident Fund Organisation, Dhanbad.	18/6/09

Sl. No.	Name of Autonomous Body	Date of submission of Accounts
40.	Central Board of Secondary Education, New Delhi	22/6/09
41.	National Museum Institute	15/1/09
42.	Indian Council of World Affairs, New Delhi	11/12/09
43.	Nehru Yuva Kendra Sangathan	10/8/09
44.	Gandhigram Rural Institute, Gandhigram	10/7/09
45.	Rajeev Gandhi Indian Institute of Management, Shillong	24/3/09
46.	Tripura University	5/2/09
47.	Indian Institute of Information Technology Design and Manufacturing, Kancheepuram	22/1/09
List of bodies whose accounts had not been received as of December 2009		
1.	Haj Committee of India, Mumbai	
2.	Competition Commission of India – Institutional Development Fund, New Delhi*	
3.	Municipal Council, Port Blair, A&N Islands	
4.	Coastal Aquaculture Authority, Chennai	
5.	Petroleum & Natural Gas Regulatory Board	
6.	National Institute for Training of Highways Engineers	

APPENDIX - V

(Referred to in paragraph 1.1.3)

Arrears in submission of accounts for the period up to 2008-09

Sl. No.	Name of Autonomous Body	Due since	Number of years for which due
1.	Competition Commission of India – Institutional Development Fund, New Delhi	2002-03	7
2.	Haj Committee of India, Mumbai.	2005-06	4
3.	Coastal Aquaculture Authority, Chennai (2005-06 and onwards)	2005-06	4
4.	Municipal Council of Port Blair-Andaman and Nicobar Islands	1990-91	19

APPENDIX - VI

(Referred to in paragraph 1.2)

List of Autonomous Bodies in respect of which audited accounts had not been presented before the Parliament as on 31 December 2009

Sl. No.	Name of Autonomous Bodies (Ministry-wise)
(A).	2006-07 (Year of Account)
	Human Resource Development
1.	National Institute of Technology, Durgapur
	Law and Justice
2.	State Legal Service Authority (UT), Chandigarh.
	Women and Child Development
3.	Central Adoption Resource Agency
(B).	2007-08 (Year of Account)
	Commerce and Industry
1.	Export Inspection Agency, Kolkata
2.	Export Inspection Agency, Mumbai
3.	Export Inspection Agency, Chennai
4.	Export Inspection Agency, Kochi
5.	Export Inspection Agency, Delhi
	Culture
6.	Raja Ram Mohan Roy Library Foundation
	Health and Family Welfare
	Department of Health and Family Welfare
7.	Central Council of Indian Medicines
	Human Resource Development
8.	National Institute of Technical Teacher training and Research, Kolkata
9.	IIT, Mumbai
10.	Sardar Vallabhbhai National Institute of Technology, Surat
	Power
11.	Bureau of Energy Efficiency, New Delhi
	Shipping
12.	Visakhapatnam Dock Labour Board, Visakhapatnam (Kandla)
13.	Mumbai Port Trust, Mumbai
14.	Kandla Port Trust, Kandla
15.	Calcutta Dock Labour Board,
16.	Kandla Dock Labour Board, Kandla (merged with KPT)
	Urban Development
17.	Delhi Urban Art Commission, New Delhi
(C).	2008-09 (Year of Account)
	Agriculture
	Department of Agriculture and Cooperation
1.	National Co-operative Development Corporation
2.	National Institute for Agricultural Extension Management, Hyderabad
3.	Coconut Development Board Kochi

Sl. No.	Name of Autonomous Bodies (Ministry-wise)
4.	Protection of Plant Varieties and Farmers Rights Authority
	Animal Husbandry, Dairying and Fisheries
5.	Veterinary Council of India, New Delhi
	Chemicals and Fertilisers
6.	National Institute of Pharmaceutical Education and Research, Mohali..
	Commerce and Industry
7.	Agricultural & Processed Food Products Export Development Authority, New Delhi.
8.	Export Inspection Agency, Mumbai
9.	Export Inspection Agency, Chennai
10.	Export Inspection Agency,Kochi
11.	Export Inspection Council, Delhi
12.	Tobacco Board Guntur
13.	Spice Board Kochi
14.	Rubber Board Kortayam
15.	Marine Product Export Development Authority, Kochi
	Consumer Affairs
16.	Bureau of Indian Standards ,New Delhi
	Culture
17.	Salarjung Museum Board, Hyderabad
	Heavy Industry and Public Enterprises
18.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi
	Housing And Urban Poverty Alleviation
19.	Lakshadweep Building Dev Board, Kavaratti
	Human Resource Development
20.	Natioanal Institute of Technology, Kurnkshetra
21.	University of Hyderabad, Hyderabad
22.	National Institute of Technology, Kozhikode (Calicut)
23.	Rashtriya Sanskrit Vidyapeeth, Tirupathi
24.	National Institute of Technology, Durgapur
25.	Indian Institute of Science Education and Research, Mohali
26.	National Institute of Technical Teacher training and Research, Kolkata
27.	Board of Practical Training, Kolkata
28.	National Institute of Technology, Warangal
29.	National Council of Rural Institutes, Hyderabad
30.	Maulana Azad National Urdu University, Hyderabad
31.	The English and Foreign Language University, Hyderabad
32.	Indian Institute of Management, Calicut (Kozhikode)
33.	National Institute of Technology, Rourkela
	Micro, Small and Medium Enterprises
34.	Coir Board, Kochi
	Petroleum and Natural Gas
35.	Petroleum & Natural Gas Regulatory Board
	Power
36.	Bureau of Energy Efficiency
37.	Central Electricity Regulatory Commission, New Delhi

Sl. No.	Name of Autonomous Bodies (Ministry-wise)
	Rural Development
38.	Council for Advancement of People's Action & Rural Technology, New Delhi
39.	National Institute of Rural Development Hyderabad
	Shipping
40.	Cochin Port Trust, Cochin
41.	Tariff Authority for Major Ports Mumbai
42.	Kandla Port Trust, Kandla and Kandla Dock labour Board
	Social Justice and Empowerment
43.	Swami Vivekanand National Institute of Rehabilitation Training and Research, Olatpur
44.	National Institute for Mentally Handicapped, Secunderabad
	Textiles
45.	Textile Committee, New Delhi
	Urban Development
46.	Delhi Urban Art Commission, New Delhi
47.	National Capital Region Planning Board, New Delhi
48.	Rajghat Samadhi Committee, New Delhi
	Water Resources
49.	National Water Development Agency

APPENDIX - VII

(Referred to in paragraph 1.2)

Delay in presentation of audited accounts for the years 2006-07 and 2007-08 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Bodies (Ministry-wise)	Year of Audit Report	Delay in months
Communication and Information Technology			
1.	Telecom Regulatory Authority of India CPF Account, New Delhi	2007-08	1
2.	Telecom Regulatory Authority of India, New Delhi	2007-08	1
Consumer Affairs			
3.	Bureau of Indian Standards, New Delhi	2007-08	1
Culture			
4.	Lalit Kala Akademi, New Delhi	2007-08	1
5.	Kalakshetra Foundation, Chennai-41	2007-08	1
6.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	2007-08	6
7.	North-Central Zone Cultural Centre, Allahabad	2007-08	1
8.	South Central Zone Cultural Centre, Nagpur	2007-08	1
9.	Centre for Culture Resource & Training,	2007-08	1
Environment and Forests			
10.	Animal Welfare Board of India, Chennai	2007-08	6
Department of Ayurveda, Yoga, Naturopathy, Unani, Sidha and Homoeopathy (AYUSH)			
11.	National Institute of Naturopathy, Pune	2007-08	1
Human Resource Development			
12.	Indian Instt. of Management, Ahmedabad	2007-08	1
13.	Jamia Milia Islamia, New Delhi	2007-08	1
14.	Visvesvaraya National Institute of Technology, Nagpur	2007-08	1
15.	Board of Practical Training, Kolkata	2007-08	1
16.	National Institute of Training in Industrial Engineering, Mumbai	2007-08	1
17.	Indian Institute of Science Education and Research Pune	2007-08	6
18.	National Institute of Technology, Rourkela	2007-08	1
19.	Kendriya Vidyalaya Sangathan	2007-08	1
Social Justice and Empowerment			
20.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai	2006-07	18
Water Resources			
21.	National Water Development Agency	2007-08	1

APPENDIX - VIII

(Referred to in paragraph 1.4)

Outstanding utilisation certificates

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
Agriculture	1990-91	3	11.25
	1991-92	8	16.50
	1992-93	2	6.60
	1993-94	2	65.60
	1994-95	1	2.50
	1995-96	2	11.91
	1996-97	2	1.34
	1997-98	6	14.88
	1998-99	2	1.00
	2000-01	4	4.96
	2001-02	12	17.17
	2002-03	6	8.08
	2003-04	9	14.58
	2004-05	13	332.62
	2005-06	27	9872.25
	2006-07	154	36597.77
	2007-08	186	41394.98
Andaman Nicobar Islands Administration		439	88373.99
	2005-06	1	160.11
	2006-07	242	2175.56
	2007-08	767	9354.67
Atomic Energy		1010	11690.34
	1991-92	1	2.51
	1996-97	4	4.12
	1997-98	3	3.38
	1998-99	4	3.12
	1999-00	7	16.56
	2000-01	7	17.24
	2001-02	5	4.85
	2002-03	1	0.80
	2003-04	11	5.06
	2004-05	24	213.25
	2005-06	47	93.28
	2006-07	180	598.19
	2007-08	122	2059.12
Central Board of Direct Taxes		416	3021.48
	2005-06	1	0.01
	2006-07	2	0.13
	2007-08	25	2.41
		28	2.55

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
Chemicals and Petrochemicals	2007-08	4	27.64
		4	27.64
Department of Fertilisers	2006-07	6	465.46
	2007-08	4	20184.00
		10	20649.46
Commerce & Textile			
(i) Commerce	2001-02	1	150.00
	2002-03	18	2253.92
	2003-04	9	1596.07
	2004-05	9	2823.9
	2005-06	12	2095.59
	2006-07	31	4070.21
	2007-08	134	99264.85
		214	112254.54
	1978-79	10	44.83
	1979-80	2	11.00
	1980-81	3	3.88
	1981-82	1	0.40
	1982-83	4	2.02
(ii) Textiles	1984-85	2	0.88
	1985-86	3	2.15
	1988-89	1	0.25
	1989-90	2	1.50
	1991-92	3	7.47
	1992-93	9	20.71
	1993-94	9	95.11
	1994-95	31	26.27
	1995-96	47	229.47
	1996-97	16	51.89
	1997-98	17	42.63
	1998-99	11	31.24
	1999-00	28	126.75
	2000-01	29	89.94
	2001-02	31	47.90
	2002-03	43	87.92
	2003-04	80	599.48
	2004-05	160	1749.25
	2005-06	239	2666.8
	2006-07	269	4113.44
	2007-08	919	6206.67
		1969	16259.85
Civil Aviation	2006-07	01	1549
	2007-08	01	85
		02	1634

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
Culture	1990-91	7	2.14
	1991-92	16	8.00
	1992-93	381	1294.36
	1993-94	344	1086.77
	1994-95	228	268.36
	1995-96	295	2404.77
	1996-97	107	405.12
	1997-98	144	441.70
	1998-99	115	2493.67
	1999-00	75	265.18
	2000-01	287	657.76
	2001-02	62	278.55
	2002-03	228	1029.39
	2003-04	237	1000.12
	2004-05	374	499.81
	2005-06	335	2982.06
	2006-07	454	3824.34
	2007-08	1166	12553.01
		4855	31495.11
Environment and Forests	1981-82	15	5.79
	1982-83	21	41.00
	1983-84	90	58.50
	1984-85	143	229.80
	1985-86	121	495.40
	1986-87	74	533.77
	1987-88	278	6531.00
	1988-89	359	2543.18
	1989-90	545	192.00
	1990-91	70	123.30
	1991-92	81	1439.00
	1992-93	216	736.00
	1993-94	64	74.18
	1994-95	108	240.48
	1995-96	94	231.37
	1996-97	469	2532.27
	1997-98	211	840.50
	1998-99	414	1947.05
	1999-00	482	2277.26
	2000-01	509	3520.23
	2001-02	525	3248.67
	2002-03	569	3103.98
	2003-04	655	2362.89
	2004-05	526	2611.28
	2005-06	578	3638.34
	2006-07	697	11152.16
	2007-08	921	26350.93
		8835	77060.33
Home Affairs	2006-07	1	0.10
	2007-08	-	-
			0.10

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
	Number	Amount	
Finance			
(i) Department of Revenue	1996-97	1	0.03
	1997-98	2	0.05
	1999-00	1	0.02
	2002-03	1	24.00
	2007-08	2	50.18
		7	74.28
(ii) Department of Disinvestment	2004-05	24	91.46
	2007-08	-	-
Food Processing Industries	1991-92	24	91.46
	1992-93	2	6.20
	1993-94	9	87.36
	1994-95	18	152.69
	1995-96	23	153.86
	1996-97	18	142.24
	1997-98	15	154.99
	1998-99	14	222.52
	1998-99	32	313.64
	1999-00	29	327.60
	2000-01	56	654.88
	2001-02	62	1459.79
	2002-03	89	1992.69
	2003-04	139	2042.88
	2004-05	199	2220.10
	2005-06	354	4731.56
	2006-07	361	5947.42
	2007-08	704	11614.68
		2124	32225.10
Health and Family Welfare			
(i) Health	1983-84	1	0.78
	1984-85	1	0.90
	1986-87	1	0.50
	1987-88	1	12.00
	1988-89	1	0.30
	1989-90	1	1.00
	1993-94	6	230.20
	1994-95	1	0.31
	1995-96	14	275.78
	1996-97	1	11.16
	1997-98	30	576.49
	1998-99	54	1545.21
	1999-00	64	1574.63
	2000-01	49	1314.56
	2001-02	28	778.31
	2002-03	38	832.09
	2003-04	216	4978.31
	2004-05	128	5530.47
	2005-06	247	31714.24

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
(ii) Family Welfare	2006-07	495	40331.65
	2007-08	714	110614.62
		2091	200323.51
	1993-94	4	7.38
	1995-96	63	163.83
	1996-97	78	230.59
	1997-98	47	280.26
	1998-99	37	187.99
	1999-00	24	319.63
	2000-01	54	1133.58
	2001-02	48	613.01
	2002-03	77	1917.11
	2003-04	142	5405.5
	2004-05	197	16715.83
	2005-06	334	106846.41
	2006-07	500	193508.97
	2007-08	478	451260.05
		2083	778590.14
(iii) AYUSH	1994-95	1	20.86
	1995-96	1	16.00
	1996-97	1	0.68
	1997-98	5	22.56
	1998-99	2	15.00
	1999-00	15	89.28
	2000-01	5	19.15
	2001-02	14	215.98
	2002-03	17	59.60
	2003-04	20	263.17
	2004-05	19	297.51
	2005-06	148	2892.46
	2006-07	221	4064.85
	2007-08	713	41473.18
		1182	49450.28
Human Resource Development			
Department of Secondary Education and Literacy	1982-83	1	5.00
	1984-85	1	0.60
	1985-86	9	5.04
	1986-87	19	17.70
	1987-88	4	13.09
	1988-89	21	74.23
	1989-90	33	55.61
	1990-91	9	20.84
	1991-92	7	8.93
	1992-93	10	77.23
	1993-94	28	298.03
	1994-95	34	461.22
	1995-96	52	1171.27
	1996-97	45	489.54
	1997-98	41	213.21
	1998-99	53	1357.09
	1999-00	56	931.62

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
Department of Higher Education	2000-01	39	1719.80
	2001-02	63	6587.9
	2002-03	101	9147.40
	2003-04	207	3636.82
	2004-05	146	4162.87
	2005-06	118	9350.95
	2006-07	165	13856.97
	2007-08	214	115063.56
		1476	168726.52
	1977-78	2	8.00
	1978-79	23	29.26
	1979-80	16	18.32
	1980-81	9	17.2
	1981-82	11	21.10
	1982-83	32	67.65
	1983-84	20	39.31
	1984-85	15	28.55
	1985-86	79	396.52
Information Technology	1986-87	27	95.57
	1987-88	97	526.91
	1988-89	79	384.36
	1989-90	81	557.23
	1990-91	12	11.75
	1991-92	40	297.97
	1992-93	46	429.16
	1993-94	58	554.57
	1994-95	17	122.33
	1995-96	20	180.58
	1996-97	21	272.12
	1997-98	31	347.27
	1998-99	33	170.99
	1999-00	90	1382.06
	2000-01	84	654.33
	2001-02	90	761.26
	2002-03	166	1640.94
	2003-04	161	2106.29
	2004-05	192	2595.52
	2005-06	422	2074.04
	2006-07	267	20293.03
	2007-08	198	43772.87
		2439	79857.06
	2001-02	2	11.00
	2002-03	52	5566.00
	2003-04	49	2464.00
	2004-05	58	12731.00
	2005-06	113	17454.00
	2006-07	125	35275.00
	2007-08	355	50499.00
		754	124000.00

Ministry/Department	Period to which grants relate (up to March 2008)	Number	Amount	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009
Industry				
(i) Heavy Industry	2000-01	1		182.00
	2002-03	1		30.00
	2003-04	2		31.53
	2004-05	5		462.00
	2005-06	10		1522.00
	2006-07	8		8688.00
	2007-08	8		1992.42
		35		12907.95
(ii) Small Scale Industry	2005-06	13		498.44
	2006-07	58		2966.29
	2007-08	119		18654.84
		190		22119.57
(iii) Industrial Policy & Promotion	2004-05	5		5615.00
	2005-06	3		720.50
	2006-07	7		5303.53
	2007-08	51		11055.12
		66		22694.15
(iv) Department of Public Enterprises	2002-03	1		9.88
	2004-05	2		9.21
	2005-06	8		145.11
	2006-07	21		672.91
	2007-08	6		53.19
		38		890.30
	1979-80	1		0.01
Labour and Employment	1982-83	2		0.13
	1985-86	3		1.62
	1987-88	3		2.94
	1988-89	1		6.21
	1989-90	9		10.10
	1990-91	14		19.29
	1991-92	8		26.59
	1992-93	2		0.64
	1993-94	5		3.89
	1994-95	3		3.71
	1995-96	13		92.10
	1996-97	101		184.58
	1997-98	4		4.31
	1998-99	15		16.66
	1999-00	21		26.12
	2000-01	27		53.95
	2001-02	15		38.93
	2002-03	16		10.9
	2003-04	7		24.67
	2004-05	30		147.02
	2005-06	11		56.97
	2006-07	79		1933.58
	2007-08	109		2991.06
		499		5655.98

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009		
		Number	Amount	
Law & Justice	(i) National Legal Services Authority	1982-83	2	1.00
		1983-84	3	1.30
		1984-85	3	0.90
		1989-90	2	1.00
		1990-91	1	0.25
		1991-92	7	1.48
		1992-93	3	0.30
		1993-94	3	0.40
		1995-96	3	0.30
		1996-97	4	1.66
		1997-98	3	1.18
		1998-99	3	9.00
		1999-00	3	6.00
		2001-02	1	5.00
		2004-05	2	3.88
		2005-06	4	32.50
		2006-07	10	63.27
		2007-08	52	1159.85
			109	1289.27
(ii) Legislative Department	1993-94	1	0.05	
	1996-97	1	0.05	
	2001-02	1	0.03	
	2004-05	1	0.10	
	2005-06	1	0.20	
	2007-08	-	-	
		5	0.43	
(ii) Department of Legal Affairs	1999-00	1	100.00	
	2003-04	1	150.00	
	2007-08	-	-	
Mines	2006-07	1	2.00	
	2007-08	4	63.00	
		5	65.00	
New and Renewable Energy	2004-05	12	57.50	
	2005-06	36	194.51	
	2006-07	24	635.68	
	2007-08	605	31603.00	
		677	32490.69	

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
Earth Sciences	1983-84	9	0.72
	1984-85	28	44.89
	1985-86	20	5.58
	1986-87	15	7.95
	1987-88	40	40.41
	1988-89	43	140.90
	1989-90	74	89.71
	1990-91	40	251.48
	1991-92	7	83.90
	1992-93	26	364.22
	1993-94	21	582.60
	1994-95	17	217.89
	1995-96	64	357.24
	1996-97	42	82.25
	1997-98	59	278.55
	1998-99	60	971.10
	1999-00	55	1024.74
	2000-01	48	272.73
	2001-02	36	3334.81
	2002-03	24	1875.60
	2003-04	96	1127.50
	2004-05	73	6169.44
	2005-06	89	1077.62
	2006-07	104	10922.70
	2007-08	269	24228.91
		1359	53553.44
Personnel, Public Grievances and Pensions Personnel and Training Planning Commission	2006-07	1	0.05
	2007-08	8	0.34
		9	0.39
		4	1.65
Power	2006-07	10	26.31
	2007-08	14	27.96
		5	620.30
		5	620.30
Shipping	2006-07	3	189.92
	2007-08	5	61.23
Space		8	251.15
	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	5	0.69
	1983-84	1	0.02
	1984-85	3	0.97
	1985-86	1	0.05
	1986-87	6	1.35
	1987-88	4	4.88
	1989-90	2	0.07
	1990-91	1	5.24
	1991-92	1	1.24
	1993-94	2	1.28

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	6	62.52
	2001-02	13	444.25
	2002-03	16	170.45
	2003-04	32	252.35
	2004-05	36	489.80
	2005-06	62	273.44
	2006-07	62	441.96
	2007-08	75	604.23
		335	2756.80
Urban Development	1985-86	1	1.00
	1987-88	1	3.00
	1989-90	1	1.50
	1993-94	2	2.55
	1996-97	1	3.00
	1999-00	3	123.19
	2000-01	2	6.00
	2001-02	5	281.38
	2002-03	1	4.48
	2003-04	11	2483.51
	2005-06	17	2207.77
	2006-07	30	11750.03
	2007-08	197	38949.28
Housing and Urban Poverty Alleviation		272	55816.69
	1995-96	1	2.20
	1996-97	1	1.10
	2003-04	8	2140.84
	2004-05	5	1364.16
	2005-06	6	16390.22
	2006-07	55	3024.83
	2007-08	76	23744.86
		152	46668.21
Water Resources	1986-87	3	12.50
	1987-88	1	4.04
	1988-89	2	5.80
	1989-90	2	2.85
	1990-91	3	7.17
	1991-92	3	6.56
	2000-01	2	6.19
	2001-02	3	42.06
	2005-06	2	20.88
	2006-07	22	113.96
	2007-08	138	1767.88
		181	1989.89
Consumer Affair	1996-97	8	4.83
	1997-98	5	1.66
	1998-99	4	1.35
	1999-00	1	0.22
	2000-01	4	1.18

Ministry/Department	Period to which grants relate (up to March 2008)	Utilisation Certificates outstanding in respect of grants released up to March 2008 which were due by 31 st March 2009	
		Number	Amount
	2001-02	2	0.82
	2003-04	4	5.13
	2004-05	3	5.49
	2006-07	17	35.50
	2007-08	6	13.00
Food and Public Distribution		54	69.18
	1998-99	1	18.03
	1999-00	1	33.5
	2001-02	1	89.72
	2005-06	6	1465.45
	2006-07	15	4160.35
	2007-08	14	1331.34
		38	7098.39
Panchayati Raj	2005-06	11	467.87
	2006-07	22	950.60
	2007-08	87	26500.31
		120	27918.78
Department of Bio-Technology	1993-94	5	0.70
	1994-95	4	1.60
	1995-96	5	1.35
	1996-97	5	1.15
	1997-98	10	3.80
	1998-99	5	2.40
	1999-00	3	0.45
	2000-01	3	1.20
	2001-02	3	1.40
	2002-03	3	1.89
	2004-05	21	7.32
	2006-07	42	30.41
	2007-08	19	20.76
		128	74.43
Road Transport and Highway	2005-06	1	76
	2006-07	1	100
	2007-08	-	-
Rural Development		2	176
	2000-01	1	39.50
	2001-02	3	47.00
	2002-03	7	65.52
	2003-04	12	124.27
	2004-05	6	51.67
	2005-06	18	221.97
	2006-07	16	1249.00
	2007-08	516	100020.17
		579	101819.10
		34845	2193011.92
Grand Total			

APPENDIX-IX

(Referred to in paragraph 10.1)

Outstanding Action Taken Notes as of October 2009

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
1.	Agriculture	2008	2	1	1
2.	Coal	2008	3	3	-
3.	Commerce & Industries	2007	2	-	2
		2008	1	-	1
4.	Culture	1998	1	-	1
		2001	2	-	2
		2004	2	2	-
		2007	2	2	-
5.	External Affairs	2004	1	-	1
		2008	1	1	-
6.	Finance	2003	1	-	1
		2004	1	-	1
		2007	1	1	-
		2008	2	2	-
7.	Health and Family Welfare	1999	1	-	1
		2002	2	1	1
		2004	3	-	3
		2005	1	1	-
		2007	2	2	-
		2008	1	1	-
8.	Human Resource Development	2001	2	-	2
		2002	3	1	2
		2004	5	2	3
		2005	2	1	1
		2006	5	5	-
		2007	7	4	3
		2008	6	6	-

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
9.	Information and Broadcasting	2002	2	-	2
		2003	1	-	1
		2005	3	2	1
		2006	5	-	5
		2007	1	-	1
		2008	1	1	-
10.	Labour & Employment	2005	2	1	1
		2008	1	1	-
11.	Micro Small and Medium Enterprises	2006	1	-	1
		2008	1	1	-
12.	Personnel, Public Grievances and Pensions	2008	1	1	-
13.	Shipping	2005	1	-	1
		2006	3	1	2
		2007	5	2	3
		2008	7	7	-
14.	Shipping Road Transport and Highways	2007	1	1	-
15.	Social Justice and Empowerment	2006	1	-	1
16.	Statistics & Programme Implementation	2008	1	1	-
17.	Textiles	2007	1	1	-
18.	Urban Development (DDA)	1989	7	-	7
		1990	4	-	4
		1991	8	1	7
		1992	9	4	5
		1993	7	1	6
		1994	1	-	1
		1995	7	-	7
		1996	3	-	3
		1998	5	-	5
		2002	1	-	1
		2003	3	-	3
		2004	3	-	3
19.	Women & Child Development	2005	2	-	2
		2006	2	-	2
		2007	4	1	3
		2008	4	4	-
		2002	1	-	1

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
20.	Youth Affairs and Sports	2005	3	-	3
		2006	2	-	2
		2007	1	-	1
		2008	1	1	-
Total			179	68	111