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**Report of the
Comptroller and Auditor General
of India**

for the year ended March 2006

**Union Government (Civil)
Autonomous Bodies
No. 3 of 2007**

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GENERAL OF INDIA
2007

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PREFACE

This Report for the year ended 31 March 2006 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 38 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, Insurance Regulatory and Development Authority, Securities and Exchange Board of India, Prasar Bharati, Indian Institutes of Technology and other educational and research institutions.

The cases mentioned in this Report came to notice in the course of test audit during the year 2005-2006.

OVERVIEW

General

Annual accounts of Autonomous Bodies

In 2005-06 there were 259 central autonomous bodies whose accounts were to be certified under Section 19 (2) and 20 (1) of the CAG's (DPC) Act, 1971. Government of India released Rs. 13222.69 crore towards grants and Rs. 175.47 crore towards loan to 251 bodies during 2005-06. Information on the amount of government grants released to the remaining 8 bodies was not available.

Grants amounting to Rs. 5257.28 crore (39.76 *per cent* of total grants) were disbursed by the Ministry of Human Resource Development to 92 educational institutions, Rs. 1007.59 crore (7.62 *per cent* of total grants) were disbursed by the Ministry of Health and Family Welfare to 23 health and research institutions and Rs. 438.95 crore (3.32 *per cent* of total grants) were disbursed by the Ministry of Commerce to 7 autonomous bodies.

Audited accounts for 2004-05 of 255 central bodies were to be placed before the Parliament by 31 December 2005. Of these, audited accounts of 81 bodies were submitted for audit within the stipulated time. The accounts of 8 bodies were not submitted for audit by the concerned organisations as on December 2006.

(Paragraph 1.1)

Ministry of Consumer Affairs

Bureau of Indian Standards

Bureau of Indian Standards revised the marking fee in August 1994, but the Management took eleven years to notify and publish it in the official Gazette. This led to an avoidable loss of Rs. 1.63 crore.

(Paragraph 4.1)

Ministry of Finance

Securities and Exchange Board of India

Injudicious decision of the Securities and Exchange Board of India to appoint the Chief Executive Officer and other supporting staff for the Central Listing Authority without formally establishing the latter resulted in wasteful

expenditure of Rs. 43.73 lakh on their pay and allowances and office expenses etc. during 2003-05 when they did not perform any official duty.

(Paragraph 5.2)

Ministry of Human Resource Development

Aligarh Muslim University

The special grant of Rs. one crore for the special repair and maintenance of heritage buildings of Aligarh Muslim University was diverted unauthorisedly.

(Paragraph 6.1)

Indian Institutes of Technology, Delhi

The Indian Institute of Technology, Delhi suffered loss of interest of Rs. 20.13 lakh due to belated claim of annual interest on its 37 investments involving Rs. 114.45 crore under Time Deposit Scheme of the Post Office.

(Paragraph 6.4)

National Council of Educational Research and Training

The National Council of Educational Research did not take timely action to procure paper to meet its requirement for printing text books for the year 2005-06. The delay at different stages of the procurement process led to the Council incurring an additional expenditure of Rs. 1.04 crore

(Paragraph 6.6)

University Grants Commission

The University Grant Commission released advance grant amounting to Rs. 5.48 crore to 24 Universities in March 2004 in violation of the provisions of the schemes as well as General Financial Rules resulting in blocking of funds for a period ranging between 8 and 24 months and consequent loss of interest of Rs. 59.02 lakh for the period from April 2004 to March 2006.

(Paragraph 6.8)

Ministry of Information and Broadcasting

Prasar Bharati

Acquisition by the Prasar Bharati (PB) of cricket telecasting rights without appropriate marketing plan followed by arbitrarily charging the advertisement

rates lower than the projected rates, resulted in loss of expected revenue of Rs. 51.59 crore; PB sustained cash loss of Rs. 9.98 crore in the transaction.

(Paragraph 7.1)

Doordarshan failed to enter into a formal agreement with National Film Development Corporation (NFDC) for supply of films on sponsorship basis on Minimum Guarantee (MG) terms for the period 1 April 2003 to 31 March 2004 despite the latter's request. This enabled NFDC to subsequently back out of its commitment and refuse to supply the films on MG terms from September 2003 onwards. Consequently, Prasar Bharati had to acquire the films on royalty basis from NFDC resulting in loss of revenue of Rs. 6.68 crore during September 2003 to March 2004.

(Paragraph 7.2)

Failure of Doordarshan to place order for supply, installation, testing and commissioning of four 150 metre steel towers at Dharampuri, Radhanpur, Sagar and Tirunelveli within validity period of bids resulted in excess expenditure of Rs. 3.29 crore.

(Paragraph 7.3)

Central Production Centre of Prasar Bharati retained large cash balances in its current account. During 2003-04 and 2004-05, the minimum balances held by CPC ranged between Rs. 1.54 crore and Rs. 14.51 crore, which did not earn any interest. Thus, retention of large cash balances resulted in loss of interest of Rs. 51.98 lakh.

(Paragraph 7.4)

Ministry of Shipping

Kolkata Port Trust

The Virtual Jetty constructed at Sagar at a cost of Rs. 5.73 crore remained unutilised even two years and nine months after its commissioning due to non-availability of barges of appropriate class and size essential for cargo handling rendering the entire expenditure unfruitful. The dredging done at the channel leading to Virtual Jetty at a cost of Rs. 5.96 crore also failed to meet its objective of increasing draft to 7.8 metre required for proper utilisation of the Virtual Jetty.

(Paragraph 8.2)

For pilotage operation from the shore-based pilot station at Sagar Island, Kolkata Port Trust spent Rs. 3.07 crore for dredging/excavation of an approach channel and basin without adequately assessing the efficacy of the measures recommended by the consultant. As a result the approach channel and basin so created had practically ceased to exist rendering the total expenditure of Rs. 3.07 crore wasteful.

(Paragraph 8.3)

Mumbai Port Trust

Mumbai Port Trust incurred expenditure on maintenance of a surplus and non functional vessel resulting in unnecessary expenditure of Rs. 2.95 crore.

(Paragraph 8.6)

Failure of Mumbai Port Trust to avoid considerable time lag between various stages in the award of the contract led to excess expenditure of Rs. 1.30 crore.

(Paragraph 8.7)

Ministry of Small Scale Industries and Rural Agro Industries

Khadi and Village Industries Commission

Khadi and Village Industries Commission failed to ensure the mandatory registration of units. This resulted in non-recovery of registration fee of Rs. 1.33 crore during 2003-04 to 2005-06 from 2538 units financed under REGP scheme.

(Paragraph 9.2)

Ministry of Urban Development

Delhi Development Authority

Delay on the part of Delhi Development Authority in providing structural drawings and materials in accordance with the terms of the agreement coupled with inaction after January 2006 resulted in blocking of funds of Rs. 1.91 crore and delay of three years in construction of a convention centre.

(Paragraph 11.1)

Delhi Development Authority failed to deduct cess from the bills of contractors and deposit Rs. 67.48 lakh with the Delhi Building and Other Construction Worker's Welfare Board in violation of the mandatory provision of the Building and other Construction Worker's Welfare Cess Act 1996. Due to non remittance of the cess, the Authority was also liable for penalty of a sum not exceeding Rs. 68.16 lakh.

(Paragraph 11.2)

Ministry of Youth Affairs and Sports

Sports Authority of India

Short recovery of service tax from the client for providing stadia for organising functions during July 1997 to September 2004 by the Sports Authority of India resulted in expenditure of Rs. 25.56 lakh out of its own funds to deposit the tax. It had also to pay interest of Rs. 38.09 lakh due to belated payment of service tax. The total irregular expenditure was thus Rs. 63.65 lakh.

(Paragraph 12.2)



CHAPTER I : GENERAL

1.1 Annual accounts of autonomous bodies

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India are statutorily taken up for audit under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (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.

As on 31 March 2006 there were 259 central autonomous bodies whose annual accounts were to be audited by the Comptroller and Auditor General of India as the sole auditor under Sections 19(2) and 20(1) of the Act.

During 2005-06, grants and loans amounting to Rs. 13222.69 crore and Rs. 175.47 crore respectively were released by the Union Government to 251 autonomous bodies (**Appendix-I**). Of these, grants amounting to Rs. 5257.28 crore (39.76 *per cent* of total grants) were disbursed by the Ministry of Human Resource Development to 92 educational institutions, Rs. 1007.59 crore (7.62 *per cent*) were disbursed by the Ministry of Health and Family Welfare to 23 health and research institutions, Rs. 438.95 crore (3.32 *per cent*) were disbursed by the Ministry of Commerce to 7 autonomous bodies and Rs. 252.42 crore (1.91 *per cent*) were disbursed by the Ministry of Culture to 31 autonomous bodies.

Information for 2005-06 in respect of 8 bodies were not furnished by the concerned Ministries; thus, the amount of Government grants released by them was not available as of December 2006 (**Appendix-II**).

1.1.1 According to information furnished by various Ministries there were 214 bodies and authorities as on 31 March 2006, which were substantially financed by grants/loans from the Union Government and attracted audit by the Comptroller and Auditor General of India under the provisions of Sections 14(1)/14(2) of the Act. Audit under these provisions is in the nature of value for money audit. These bodies received grants/loans amounting to Rs. 2966.65 crore from the Union Government during 2005-06 (**Appendix-III**). Annual accounts of these entities are audited by Chartered Accountants.

1.1.2 Delay in submission of accounts by Central Autonomous Bodies

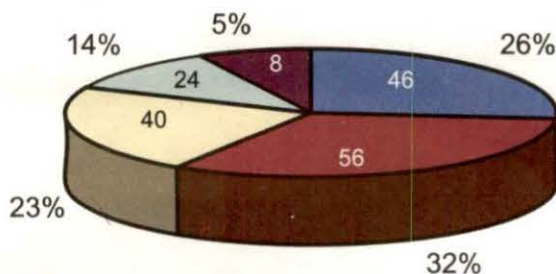
The Committee on Papers Laid on the Table of the House recommended in its First Report (5th Lok Sabha) 1975-76 that after the close of the accounting year, every autonomous body should complete its accounts within a period of three months and make them available for audit and that the reports and the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

For the year 2004-05, audit of accounts of 255 Central autonomous bodies was to be conducted under Section 19 (2) and 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and these audited accounts were to be placed before the Parliament by 31st December 2005. Out of these, the accounts of only 81 autonomous bodies were made available for audit within the prescribed time limit of three months after the close of the accounting year. Submission of accounts of 174 autonomous bodies was delayed as indicated below :

Delay up to one month	46
Delay of over one month up to three months	56
Delay of over three months up to six months	40
Delay of over six months	24
Accounts/information not received by December 2006	<u>08</u>
Total	<u>174</u>

Extent of delay in submission of accounts

Total number of delayed accounts: 174



- Delay upto one month
- Delay of over one month upto three months
- Delay of over three months upto six months
- Delay of over six months
- Accounts/Information not received by December 2006

The position of Autonomous Bodies whose accounts were delayed between three to six months and for over six months is given in **Appendix IV**. The list of bodies whose accounts were not received as of December 2006 is given in **Appendix V**.

1.1.3 Arrears in submission of accounts

A few Autonomous Bodies are yet to submit the accounts even for earlier years as per details given below:

Sl. No	Name of organisation	Year
1.	National Commission for Backward Classes, New Delhi	1993-94 onwards
2.	Indian Council of World Affairs, New Delhi	1999-2000 onwards

1.2 Delay in presentation of Reports in relation to accounts of Central Autonomous Bodies before both the Houses of Parliament

According to the provisions contained in Section 19(A)(2) and the existing terms and conditions for entrustment of audit under Section 20(1) and audit reports in relation to accounts of Central Autonomous Bodies audited under Section 19(2) and Section 20(1) of the Act *ibid* are required to be placed before the Parliament. There have been abnormal delays in presentation of audit reports in respect of a number of Central Autonomous Bodies. As on 31 October 2006, 47 audit reports of 26 bodies had not been tabled in the Parliament. The details of the cases, where there have been delays are indicated in **Appendix VI**. The delay in presentation of audited accounts has deprived both the Houses of Parliament of information on the financial position and performance of the Central Autonomous Bodies.

1.3 Utilisation certificates

Consequent on the departmentalisation of accounts in 1976, certificates of utilisation of grants were required to be furnished by the Ministries/ Departments concerned to the Controllers of Accounts in respect of grants released to statutory bodies, non-government organisations etc. to ensure that the grants had been properly utilised for the purpose for which these were sanctioned. The Ministry/Department-wise details indicating the position of total number of 37428 outstanding utilisation certificates involving amount of Rs. 14595.33 crore in respect of grants released upto March 2005 due by March 2006 (after 12 months of financial year in which grant was released) are given in **Appendix VII**. Ministries of Culture, Social Justice and Empowerment and Science and

Technology (except Department of Biotechnology) did not furnish the information of outstanding utilisation certificates.

Out of the total number of 32187 utilisation certificates amounting to Rs. 12693.61 crore awaited from 10 major Ministries/Departments at the end of March 2006, 26296 certificates amounting to Rs. 7151.27 crore related to grants released up to March 2004 as shown below:

Utilisation certificates outstanding as on 31 March 2006

(Rupees in crore)

Sl. No.	Ministry/Department	For the period ending March 2005		For the period ending March 2004	
		Number	Amount	Number	Amount
1.	Elementary Education and Literacy	1730	4641.99	1395	3295.12
2.	Health	1927	2283.12	1531	1339.23
3.	Higher Secondary Education	3550	1501.84	2300	484.85
4.	Family Welfare	1340	1266.26	938	372.64
5.	Environment and Forests	7546	922.48	6668	780.19
6.	Youth Affairs and Sports	8653	535.82	7017	307.59
7.	Information Technology	431	466.31	240	180.91
8.	Ocean Development	894	394.69	737	100.47
9.	Women and Child Development	6036	342.19	5428	243.93
10.	Housing and Urban Poverty Alleviation	80	338.91	42	46.34
Total		32187	12693.61	26296	7151.27

Thus, authorities in the Government of India, before releasing grants to statutory bodies and non-government organisations did not satisfy themselves about utilisation of grants in 82 per cent cases involving 56 per cent of the total grants released.

Even as very large number of utilisation certificates were pending receipt, the following Ministries/Departments released fresh grants to the defaulting statutory bodies/non-government organisations during 2005-06 without insisting on the utilisation certificates in respect of grants released in the previous years:

Fresh grants released during 2005-06

(Rupees in crore)

Sl. No.	Ministry/ Department	Number of utilisation certificates due	Amount	Amount of fresh grants released without obtaining utilisation certificates of previous year
1.	Health and Family Welfare	13	10.40	34.62
2.	Andaman and Nicobar Administration	5	0.53	2.30
3.	National Legal Service Authority, Ministry of Law Justice and Company Affairs	294	19.13	5.10
4.	Ministry of Finance, Department of Economic Affairs	10	41.32	14.70
Total		322	71.38	56.72

Thus, Ministries/Departments released fresh grants to statutory bodies, non-government organisations etc. without ensuring that the previous grants had been utilised for the purpose for which they were sanctioned, violating one of the essential conditions for release of further instalments.

CHAPTER II : MINISTRY OF AGRICULTURE

National Oilseed and Vegetable Oils Development Board, Gurgaon

2.1 Non-utilisation of field hostel

Due to indecisiveness of the National Oilseeds and Vegetable Oils Development Board, a field hostel continues to remain unutilised even thirteen years after completion of its construction, rendering the expenditure of Rs. 42.54 lakh unfruitful.

The National Oilseeds and Vegetable Oils Development Board (Board), Gurgaon constructed a field hostel in the premises of the Board at a cost of Rs. 39.58 lakh in March 1993 for use as temporary accommodation for the staff and guest house for field officials visiting the Board. Besides, Rs. 2.96 lakh was incurred on installation of water heating system, furnishing of hostel and payment to the consultant for framing of allotment rules.

Audit scrutiny brought out the following:

- Though the hostel was meant for use as temporary accommodation for the staff and guest house for visiting field officials, the Managing Committee of the Board decided (March 1993) to use the field hostel as staff quarters in view of the difficulties experienced by the staff in getting accommodation in the vicinity of the office complex and appointed a consultant to frame the draft allotment rules.
- In November 1993, the Managing Committee again changed its decision and directed that only hostel rules need be framed. The hostel rules were approved by the Ministry in November 1995. The rules provided for accommodating visiting scientists, resource persons, implementing agencies and other official guests in the hostel.
- The hostel remained unutilised and in September 2000, it was decided to convert one block of the hostel into Executive Director's residence after renovation at a projected cost of Rs. 2 lakh. Since the Ministry sanctioned only an amount of Rs. one lakh for renovation, the renovation was abandoned viewing that it was not possible to upgrade the field hostel with the sanctioned amount.

The Secretary of the Board intimated (December 2005) that the proposal for utilising the field hostel in an economic manner is being taken up with the Ministry. The Ministry stated (June 2006) that Board has proposed to shortly start training activities and the field hostel would be used partly as residence for Executive Director and partly as accommodation for trainees/guests.

Inexplicable delay of the Board about the use of the field hostel and its continued vacancy after 13 years of completion of its construction, casts serious doubt about the need of the hostel besides rendering the expenditure of Rs. 42.54 lakh unfruitful.

CHAPTER III : MINISTRY OF COMMERCE AND INDUSTRIES

Spices Board, Kochi

3.1 Loss due to non-realisation of Service Tax

The Spices Board did not collect service tax from spices exporters /traders on the charges collected for quality testing of spices. Consequently, the Board had to pay Rs. 50.72 lakh to the Central Excise Department from its own sources towards service tax.

Section 68/69 of the Finance Act 1994 stipulates that a person / firm providing taxable services is liable to pay service tax at the prescribed rate and such person /firm is required to obtain registration from the jurisdictional Central Excise Officer.

Charges collected by the Spices Board (Board) from spices exporters/traders for spices quality testing in its Quality Laboratory at Kochi were liable to service tax with effect from 1 July 2003. But the Board had not been collecting the service tax from the exporters/traders or remitting the tax due to the Central Excise Department. It was only after the issue was pointed by Audit in August 2005 that the Board took up the matter with the Central Excise Department. On the basis of directions issued by the Department, the Board remitted Rs. 50.72 lakh towards service tax (Rs. 47.13 lakh), interest for delayed payment (Rs. 2.88 lakh) and Educational Cess (Rs. 0.71 lakh) for the period from 1 July 2003 to 31 December 2005 in February 2006. Failure of the Board to comply with the statutory provisions and levy of service tax from the service receivers resulted in loss of Rs. 50.72 lakh to the Board and undue benefit to the spice exporters/traders.

Subsequently, the Board issued orders in July 2006 for levying service tax at applicable rates on charges collected from the exporters/traders/service receivers for quality testing.

The matter was referred to the Ministry in July 2006; their reply was awaited as of October 2006.

CHAPTER IV : MINISTRY OF CONSUMER AFFAIRS

Bureau of Indian Standards

4.1 Avoidable loss

Failure of Bureau of Indian Standards to get the revised marking fee notified and published in the official gazette led to an avoidable loss of Rs. 1.63 crore.

The Bureau of Indian Standards (BIS) grants license for use of its Standard Mark to the manufacturers after ensuring the capacity of a manufacturer to manufacture the products continuously in accordance with the relevant Indian Standard. For grant of such license, BIS realises the marking fee from the manufacturer which is determined by BIS and then published in the official gazette. The detailed basis and the guidelines for fixation of fee, as also review and revision of the marking, is to be worked out by the Central Marks Department (CMD) from time to time. Para 2.5.3 of the Operation Manual for Product Certification of BIS provides that the CMD shall review periodically and at least once in three years, the marking fee fixed for various products and communicate the revised marking fee with its date of implementation to Branch Offices (BO)/Regional Offices (RO). The BOs shall intimate to all the concerned licensees about the scheme in the prescribed proforma and licensee's acceptance shall be taken on the prescribed proforma before the date of implementation of revised marking fee. In case, the licensees fail to give either their acceptance about the revised marking fee or deposit the requisite revised marking fee, their license shall be processed for cancellation.

Audit ascertained (February 2004) that BIS had revised the marking fee of IS 10914 Part II Truck/Bus and Light Tyres and IS 10914 Part III Passenger Car Tyre with effect from August 1994 as per detail given below and circulated the same to all BOs/ROs.

IS 10914 Part II Truck/Bus and light Tyres	
Fee before revision	Revised fee
Rs. 3.00 per tyre for first 25000 units	Rs. 2.00 per unit with minimum Rs. 1,00,000 for LS and Rs. 90,000 for SS
Rs. 2.00 per tyre for next 25000 units	
Rs. 1.00 remaining units Minimum Rs. 80,000 for large scale (LS) and Rs. 50,000 for Small Scale (SS)	

IS 10914 Part III Passenger Car Tyres	
Re. 1.00 per unit for all units	Rs. 2.00 per unit with minimum
Minimum Rs. 50,000 for LS and Re. 35,000 for SS	Rs. 80,000 for LS and Rs. 70,000 for SS

Though BIS revised the marking fee in August 1994, these rates were never gazetted. Management notified and published (July 2005) further revised rate in the official gazette. The Finance Committee of BIS in July 2004 had also explored the possibility of gazetting the marking fee rates fixed in 1994. But the Additional Solicitor General of India, opined that BIS would be entitled to recover the increased rate of marking fee from the date of publication in the official gazette. As a result of undue delay in notification, BIS could not recover marking fees at revised rates, the impact of which aggregated to Rs. 1.63 crore during the period August 1994 to July 2005.

In response to Audit observations, BIS accepted (August 2005) the facts and in fact investigated the issue of fixing responsibilities for not gazetted/for not having taken approval for not gazetted marking fee rates fixed in 1994. It also stated that collective responsibilities rested with some officers who had since retired. Since the default continued for more than a decade, it cannot be the stand of BIS that every official related to the case has retired.

The Ministry (July 2006) accepted the fact and endorsed the views of BIS.

CHAPTER V : MINISTRY OF FINANCE

Department of Economic Affairs

Insurance Regulatory and Development Authority

5.1 Extra expenditure due to non-invitation of competitive bids

Failure of the Insurance Regulatory and Development Authority to award the work of printing a journal without ensuring competitiveness of rates by inviting open tenders in accordance with the codal provisions resulted in extra expenditure of Rs. 34.89 lakh during December 2002 to March 2006.

Insurance Regulatory and Development Authority (Authority) was established under the Insurance Regulatory and Development Authority Act 1999 with a view to protecting the interests of the holders of insurance policies. In order to disseminate information on its activities and provide statistical data and other information about insurance industry, the Authority started publication of a monthly journal from December 2002.

Audit noticed (September 2005) that the Authority had not complied with the provisions of Rule 15(1) of the General Financial Rules (GFRs) according to which it had to invite open tenders before placing work order for printing of the journal. Instead it awarded the work of designing and printing of the journal to two firms on the basis of a letter issued by the Chairman of the Authority on 1 November 2002 after obtaining limited quotations. The Authority also did not enter into any agreement with the firms specifying the terms and conditions of the contract. The Authority has been continuously engaging these firms since November 2002 without assessing, at any stage, the reasonableness of the rates charged by them. It had paid Rs. 80.20 lakh to these firms during the period from December 2002 to March 2006 on account of designing and printing of an average number of 1750 copies of the journal with 48 pages (approximately).

A comparative study to assess the reasonableness of the cost of designing and printing of the journal was done by Audit with reference to similar publications printed by a Central Autonomous Body¹ located in New Delhi. This revealed:

¹ Central Council of Research in Unani Medicine, Janak Puri, New Delhi

Name of Journal/ month	No. of pages per journal		Total no. of pages per journal	Quality of paper	No. of copies	Total no. of pages	Cost of designing, processing, printing and binding (Rupees in lakh)	Cost per page (in Rupees)
	Single colour	Four- colour processing and printing						
News Letter (A Bi-monthly bulletin of CCRUM) (September- October'2005)	-	28	28	Imported Art paper 130 Gsm both for cover and pages	5000	1,40,000	1.71	1.22
Unani Medicine in India (March'2006) published by CCRUM	-	36	36	Imported Art paper 170 Gsm for pages and 210 Gsm for cover	3000	1,08,000	1.77	1.63
IRDA Journal (September 2005) published by IRDA	22	26	48	Royal matt paper 100 Gsm for pages and Royal matt card 220 Gsm for cover	1750	84,000	1.82	2.16

Thus, despite using superior quality of paper (130 GSM both for cover and text pages) and four-colour printing in the journal (News Letter) brought out by the New Delhi based Central Autonomous Body, the cost per page worked out to Rs. 1.22 only as against Rs. 2.16 per page paid by the Authority for single and four colour printing on paper of 100 GSM for text pages and 220 GSM for cover. Another journal (Unani medicine in India) printed by the same New Delhi based autonomous body using much superior quality of paper cost Rs. 1.63 per page only. Although the cost of printing the Journal using better quality paper by New Delhi based Central Autonomous Body was Rs. 1.22 per page only, the expenditure incurred by the Authority using lesser quality paper was 77 per cent higher (Rs. 2.16 per page). The total extra expenditure incurred on this basis was Rs. 34.89 lakh during the period December 2002 to March 2006.

The Authority while admitting that the work order was given without inviting open tenders/quotations, stated (October 2005) that the contract was awarded when the Authority was in the initial stages and it did not have any in-house expertise or the required resources/infrastructure for conducting the tender process, technical and financial evaluation etc. and the objective was to bring out the journal as early as possible. It further stated that the work was entrusted to two firms during November 2002 to September 2005 while keeping the price constant. The reply is not tenable as the printing of the journal is an ongoing process and if it was not possible to call for the tenders at the initial stage in November 2002, action for obtaining competitive rates

should have been taken in the subsequent years. The Authority's plea that the price was being kept constant is besides the point as there was no transparent basis for these rates. Calling for tenders was necessary as per GFRs and the Authority lost an opportunity to choose the most economical option by placing the orders repeatedly with the same firm.

In response to the audit observation, the Ministry while endorsing the above views of the Authority contended (January 2007) that comparing the journal of the Authority with the Newsletter of Unani Medicine etc. may not be relevant as it was incumbent upon the publisher to maintain the international standards where the targetted readers include overseas professionals and reputed regulatory bodies. It added that the whole scheme had been reviewed and the work was being awarded to the competitive bidder after completion of the tendering process in November 2006. The Ministry also argued that based on a comparative analysis of costs incurred by other organisations in getting their material like newsletters printed by the same printer, it came out that the cost per page ranged from Rs. 1.02 to Rs. 4.17. Viewed in this context and the fact that the cost per page was dependent on, apart from the size of paper and its quality, the number of copies printed, the graphics, the number of colours used etc, the cost of Rs. 2.16 per page charged by the printer from the Authority appeared to be reasonable. The reply is not tenable as the comparative study of the cost of designing and printing made by Audit revealed that the quality of paper used in the Newsletter of Unani Medicine etc. was much superior than that used in printing the Journal of the Authority. The fact thus remains that by not awarding the work to the competitive bidder the Authority incurred extra expenditure of Rs. 34.89 lakh during December 2002 to March 2006.

Securities and Exchange Board of India

5.2 Injudicious decision leading to wasteful expenditure

Injudicious decision of the Securities and Exchange Board of India to appoint the Chief Executive Officer and other supporting staff for the Central Listing Authority without formally establishing the latter resulted in wasteful expenditure of Rs. 43.73 lakh on their pay and allowances and office expenses etc. during 2003-05.

The Securities and Exchange Board of India (SEBI), in its press release of 9 April 2003 had announced setting up of the Central Listing Authority (CLA) under Regulation 3 of SEBI (CLA) Regulation, 2003 to bring about uniformity in the exercise of due diligence process in scrutinising listing applications across the stock exchanges and to dynamise the Listing Agreement.

According to these Regulations, CLA would consist of not more than 11 members comprising a President, a Vice-President and not more than nine other members. The Regulations further stipulated that with effect from such date as would be specified by SEBI, it shall be deemed to have delegated its functions and powers to CLA as specified therein. According to these Regulations CLA had to perform the functions of receiving and processing applications for issue and listing of securities on the stock exchanges and any other functions delegated to it by the Board from time to time. In its press release dated 14 May 2003 SEBI, however, clarified that till such time it specified the date of establishment of CLA, all listing applications should be made to stock exchanges directly who should deal with such listing applications as also the pending listing applications as hitherto following the current rules and procedures.

Audit noticed (September 2005) that though SEBI had not notified the date of establishment of CLA, it had appointed a Chief Executive Officer (CEO) for it in January 2004 for a period of three years at a monthly remuneration of Rs. 1.20 lakh and had also deputed five officers from SEBI as its supporting staff with effect from 3 May 2004. Since the date of establishment of CLA had not been notified, it remained non-operational and CEO and other supporting staff could not perform any official duty. Consequently, expenditure of Rs. 43.73 lakh incurred on their salaries, travel and office expenses etc. during 2003-05 was wasteful. It was also observed that during the internal deliberations of SEBI in March 2004, its Legal Affairs Department had raised certain doubts about the operational independence and legal status of CLA. It was further noticed that the SEBI Chief had observed (March 2006) that in view of the proposed opening of 23 regional exchanges, CLA may no longer be required.

Thus, the decision of SEBI to appoint CEO and deputing other supporting staff to CLA without formally establishing the latter resulted in wasteful expenditure of Rs. 43.73 lakh.

In response to the audit observation, the Ministry confirmed (October 2006) that CLA had not performed any function as its date of establishment had not been notified. It further stated (June 2006) that CEO was with CLA upto October 2004. It added (July 2006) that the five officers deputed from SEBI had been repatriated with effect from 22 November 2004. It also stated that recruitment/deputation of CEO/supporting staff was necessary for assistance in the setting-up process of CLA and these officers were involved in the preliminary work of drafting CLA regulations and other operational activities.

The reply is not tenable as SEBI should have considered and resolved the various legal and administrative implications before deciding to constitute CLA.

Thus the decision of SEBI to constitute CLA followed by premature appointment of CEO and other supporting staff resulted in wasteful expenditure of Rs. 43.73 lakh.

**CHAPTER VI : MINISTRY OF HUMAN RESOURCE
DEVELOPMENT**

Department of Secondary and Higher Education

Aligarh Muslim University

6.1 Unauthorised expenditure

Aligarh Muslim University did not adhere to the conditions of financial sanction resulting in unauthorised expenditure of Rs. one crore on repair of roads.

University Grants Commission (UGC) New Delhi sanctioned (January 2004) Rs. one crore as a one time special grant for special repairs and maintenance of heritage buildings of Aligarh Muslim University (AMU) with the specific condition that the earmarked fund for one time special assistance be utilised by 31 March 2004 and may not be diverted for any other purpose.

Audit scrutiny (August 2005) brought out that the entire amount of Rs. one crore was unauthorisedly utilised on the repairs of 20 roads instead of special repairs and maintenance of heritage buildings of AMU

In response to audit observation, AMU stated (September 2005) that as the grant was sanctioned at the fag end of the financial year 2003-04 and was to be utilised during the same financial year, the amount was utilised for the repairs of various university roads which were also part of the buildings. Reply of the University is not tenable as the University should have sought extension of time for utilisation of grant for maintenance and preservation of heritage buildings rather than paying the entire amount of grant towards repair of roads.

Thus, the purpose of sanctioning one-time special grant for repairs and preservation of heritage buildings was defeated as the grant was unauthorisedly spent on repairs of various roads.

Matter was referred to the Ministry in August 2006; their reply was awaited as of December 2006.

Indian Council of Social Science Research

6.2 Irregular grant of advance increments

The Indian Council of Social Science Research in blatant violation of the Ministry's specific orders, granted advance increments to nine officials. This resulted in excess payment of Rs. 10.04 lakh.

In pursuance of the decision of the Planning and Administration Committee (PAC) of the Indian Council of Social Science Research (Council) taken in the meeting held in July 1971, the Council granted two advance increments to its employees who acquired PhD degree during the course of their service. The Ministry of Human Resource Development, after becoming aware of the practice followed by the Council, observed (November 1988) that the grant of advance increments was irregular and directed it to withdraw such increments.

Audit noticed (September 2005) that while the Council stopped giving the benefit of advance increments to the employees who had acquired PhD degree after November 1988, it did not withdraw the irregular benefits which were being paid to the employees who had acquired the degree before this date. Five officials were being paid advance increments since August 1983. Further, PAC of the Council in its meeting held in July 1992 decided, in principle, to grant advance increments to employees who had acquired PhD degree during the course of their service in the Council but deferred the implementation of this decision due to the financial stringencies faced by the Council. The Ministry after becoming aware of the said decision of the Council, specifically instructed (August 1992) it not to implement the decision without the prior approval of the Government. Audit noticed that despite these instructions, the Council, without the approval of the Government, resumed the grant of two advance increments from 15 November 1994 to those officials who had acquired PhD degree after November 1988. Four such officials were granted the benefit of advance increments. Thus, irregular grant of advance increments to nine officials resulted in excess payment of Rs. 10.04 lakh for the period from August 1983 to July 2006.

In response to audit observation, the Ministry stated (August 2006) that it had already requested the Council to recover the amount paid for granting of the irregular advance increments. It also decided to ask the Council to ascertain the circumstances in which the irregularity was committed and fix the responsibility for the lapses.

Indian Institute of Technology, Delhi

6.3 Deficient procurement planning resulting in idling of equipment

Procurement of equipment by the Indian Institute of Technology, Delhi without finalising its installation led to the idling of the equipment and the investment of Rs. 56.87 lakh on its purchase for over two years.

The Indian Institute of Technology, Delhi (IITD) placed an order (March 2004) on a foreign firm for purchase of a high performance digital NMR Spectrometer for its chemistry department at a cost of Rs. 56.87 lakh. The equipment was received in IITD in July 2004. The warranty period of the equipment was 12 months from the date of installation or 15 months from the date of shipment (July 2004) whichever was earlier.

Audit noticed (October 2005) that the equipment had been lying uninstalled in IITD since its procurement due to non-availability of space. The warranty had expired in October 2005. Purchase of the equipment without ensuring availability of space for its installation indicated deficient planning, which resulted in idling of investment of Rs. 56.87 lakh for over one and a half years as of May 2006. Further, with the warranty having expired, IITD will have to incur additional expenditure in case after its installation, the equipment is found to have suffered any damage during its storage or does not otherwise perform according to its specifications.

In response to the audit observation, IITD stated (May 2006) that after the engineer of the company pointed out that the machine should be installed only on the ground floor, it was decided to install the equipment in the laboratory on the ground floor and the renovation work started which was being completed. The reply is not tenable, as suitable space for installation of the equipment should have been selected in advance of actual procurement. Even after the engineer of the company had suggested installation of equipment on the ground floor in September 2004, IITD selected the space after eight months in May 2005. It has already taken a year after selection of the space to complete the renovation work for installation of the equipment.

The Ministry stated (January 2007) that the machine had been installed on 21 September 2006 and it had been functioning satisfactorily. The fact, however, remains that installation of the equipment was delayed by over two years and the warranty had also expired in the uninstalled state due to deficient planning.

6.4 Loss of interest

The Indian Institute of Technology, Delhi suffered loss of interest of Rs. 20.13 lakh due to belated claim of annual interest on its 37 investments involving Rs. 114.45 crore under Time Deposit Scheme of the Post Office.

According to the Post Office Time Deposit (POTD) Rules, 1981, a time deposit shall carry interest at the rate prescribed from time to time and such interest shall be payable to the depositor at the end of each year during the period of deposit.

The IITD invested, in 37 cases, a total of Rs. 114.45 crore in time deposit accounts of the post office between the period February 2002 and January 2004 for a term of five years. Audit noted that IITD failed to claim the interest each year on these investments on due dates. It received the interest after a delay ranging between five days to one year from the post office which resulted in loss of interest amounting to Rs. 20.13 lakh calculated at quarterly compounding basis applicable for each deposit. Glaring instances where loss of interest amounted to Rs. 50,000 or more are listed below. Loss of interest has been arrived at by adopting the rate of interest applicable to the respective term deposit account.

(Amount in Rupees)

Sl. no.	Account no.	Amount deposited	Interest due on	Amount of interest	Actual date of receipt of interest (delay in days)	Loss of interest that could have been saved
1	11988	6,25,00,000	31.8.2004	54,84,248	31.8.2005 (365)	4,81,232
2	39122	6,00,00,000	29.11.2004	46,27,800	18.5.2005 (170)	1,66,260
3	39112	10,00,00,000	1.7.2005	77,13,000	13.9.2005 (74)	1,17,280
4	39113	10,00,00,000	26.7.2004	77,13,000	25.9.2004 (61)	96,677
5	39130	4,00,00,000	17.1.2005	30,85,200	18.5.2005 (121)	78,892
6	39109	2,00,00,000	23.1.2004	17,54,800	20.7.2004(178)	75,092
7	39118	2,00,00,000	13.10.2004	15,42,600	18.5.2005 (217)	70,742

In response to the audit observation, IITD stated (January 2006) that action had been initiated to recover the dues from the post office. However, audit noticed that the post office in its reply (April 2006) to IITD had clarified that interest on interest could not be paid as per rules on Time Deposit Accounts. It also clarified that non-withdrawal of interest in time did not entitle the

account holder for adding the unpaid interest to the principal for calculation of future interest.

Thus, IITD suffered loss of interest of Rs. 20.13 lakh due to belated claim of annual interest.

The Ministry stated (July 2006) that a constant liaison was now being maintained between IITD and the post office to monitor the due dates and timely withdrawal of interest. It added that the investment decisions were taken by the Institute's investment committee on the basis of surplus funds and safety and liquidity of the investment and, therefore, all withdrawn interests might or might not be re-investible depending on cash flows. It also stated that Audit had calculated interest on interest which was hypothetical only and that the Institute had got the due interest from the post office for the complete period of investment. The reply is not tenable as had the Institute claimed the interest timely, it could have been gainfully re-invested even at rates higher than the term deposit rates, to generate further returns.

Indian Institute of Technology, Kharagpur

6.5 Shortcomings in the computerised payroll accounting system resulted in incorrect payment of salary, pension and irregular disbursements of advances

- **The Indian Institute of Technology at Kharagpur implemented the Payroll Accounting System (PAS) developed in-house for computation of salary of the staff in 1989. IT Audit of the system revealed several deficiencies such as lack of documentation, lack of proper inbuilt validation checks, non-incorporation of business rules in the online system leading to inadequate data integrity, reliability and security.**
- **The documentation of the System, physical access controls, and security against natural disasters were inadequate.**
- **Non-incorporation of business rules combined with lack of proper input and validation controls resulted in over/under payment of salary, pension and irregular disbursement of advances.**

6.5.1. Introduction

The Indian Institute of Technology at Kharagpur (Institute) is the first in the chain of five IITs established by the Government of India in 1950, with the specific purpose of providing technical education of internationally recognised standards of excellence. The Institute has extensive computing facilities with Mainframe, Mini, Micro computers and PCs which are connected in a network.

The Institute implemented the Payroll Accounting System (PAS) for computation of salary of the staff in 1989. Subsequently, in the year 1995 the system was transformed to Sybase with APT¹ interface. In the year 2003, the system was converted to object based module with Power Builder-7 at front-end and Sybase at back-end. The Web-based MIS and Personal Information System were developed in VB/Java Script and ASP with IIS (web server). The package was developed in-house. The Administrative Computer Service Support Center (ACSSC) under the Registrar of the Institute looks after the implementation and maintenance of the system.

The salient functional features of the PAS *inter alia* includes:

- computation of salary of the staff of the institute;
- maintaining the provident fund accounts of employees;
- accounting of interest-bearing advance and
- pension accounting.

6.5.2 Audit Findings

Data for the period from April 2004 to July 2005 (which was extended to earlier periods wherever required) was analysed using IDEA²-2001, MS-Excel and dbase-IV wherever required to get the targeted outputs. Manual records of the institute were cross checked wherever required. The audit findings are discussed in the following paragraphs.

6.5.2.1 General controls

The system was developed in-house in 1989. Audit analysis revealed the following deficiencies relating to general controls.

- The institute did not have any documented IT-policy in respect of computerisation.
- User Manual, Programme, Flowcharts, Data Flow Diagram, File layout, Source code etc. were not available.
- No documented duty list for the users was available.
- Lack of personnel training policy resulted in dependence on few individuals.

¹ Application Programming Tool

² Interactive Data Extraction and Analysis – Computer Aided Auditing Tool

- Physical access controls were inadequate and Log book for usage were not maintained exposing the system to unauthorised use.
- Adequate protection against fire and lightning did not exist, making the system vulnerable.
- Although backup of the data was being done twice a week, no monitoring was done and backup data were stored in the same location making it vulnerable.

The Institute replied (July 2006) that the observations made by audit were noted and would be taken care of in the proposed comprehensive Enterprise Resource Planning solution.

6.5.2.2 Non-incorporation of business rules and inadequate application controls

Data analysis revealed that the business rules have not been duly incorporated and the system lacked proper input controls and validation checks in different modules thereby resulting in over/under payment of salary, pension and irregular disbursement of advances are detailed below:

- In 472 cases, HBA amounting to Rs. 6.22 crore was granted more than once leading to undue financial benefit and blockade of funds.
- In 679 cases, the Provident Fund subscription exceeded the total emoluments of the employee for that month and interest was also allowed to the tune of Rs. 1.15 lakh during the period from March 2002 to July, 2005 on such amounts which was irregular.
- 216 employees were allowed to subscribe during previous three months of service resulting in excess payment of interest of Rs. 24,731.
- Five officials other than the regular cashier were irregularly allowed to draw cash handling allowance from August 1997 to July 2005 resulting in excess payment of Rs. 91,000.
- Pension after deducting the commuted value was paid short in respect of three retired employees resulting in short-payment of Rs. 14,000.
- HRA was paid to five employees from November, 2004 to June, 2005 though they were provided accommodation during the period. Further scrutiny revealed that the data base was not updated with

current allotment and the duration of transport allowance and did not have any built in validation checks to prevent such irregular payments.

- Three re-employed employees were paid excess House Rent Allowance Rs. 12,213.
- Salary paid to an employee, who was on EOL for 9 days from 16-10-2004 to 24-10-2004 (Rs. 5,806) was yet to be recovered (November 2006) indicating that the system has no inbuilt controls to deduct proportionate amount from the employee after such spells of leave. It was also seen that the system could not compute salary for fractional months.
- An employee, who was in the pay scale of Rs. 12000-420-18300, was paid salary (July 2004) by adopting basic pay as Rs. 23,000. This indicated absence of validation checks in the system.
- Arrears of Cycle Maintenance Allowance for six months (January to June 2004) was paid to 147 staff in August, 2004, although for April, 2004 this allowance had already been paid. This resulted in overpayment of Rs. 4,410. Similarly there was an overpayment of Rs. 180 towards Cycle Maintenance Allowance to an employee from July 2004 to December 2004.

While accepting the observations, the Institute stated (July 2006) that the necessary corrective steps have been taken/are being taken.

6.5.2.3 Non-utilisation of MIS and PIS module

MIS and Personal Information System based on data warehouse concept was developed in-house in 2003. It was noticed that the data were not updated in the server and hence the objective of development of such system was not achieved. The Institute has assured (July 2006) that the MIS & PIS modules would be operationalised when the integrated ERP solutions is developed.

6.5.3. Conclusion and recommendations

The Payroll Accounting system lacked validation checks in many vital aspects. As a result data integrity, reliability and safety across the system were inadequate. Though, the institute depends on the system for disbursement of pay & allowances, advances, pension to its employees, the business rules were not correctly mapped.

The Institute needs to plug the loopholes and implement the system in a more efficient way.

The matter was referred to the Ministry in January 2007; their reply was awaited.

National Council of Educational Research and Training

6.6 Delays in procurement process leading to excess expenditure

The National Council of Educational Research and Training did not take timely action to procure paper to meet its requirement for printing text books for the year 2005-06. This resulted in extra expenditure of Rs. 1. 04 crore.

The National Council of Educational Research and Training (Council) has been printing text books for classes I to XII for distribution to Central Board of Secondary Education schools all over the country. Its Publication Department (PD) works out the annual requirement of text and cover paper for use in printing of text books.

Audit ascertained (April 2006) that PD assessed total requirement of 23,000 Metric Tonnes (MTs) and 1450 MTs of text paper and cover paper respectively to meet the requirement of text books for Chhattisgarh, Haryana and Jharkhand for the year 2005-06 and submitted a proposal which was to be placed before the Finance Committee's (FC) meeting scheduled to be held on 25 June 2004. The proposed meeting did not take place as scheduled and was finally held on 2 September 2004. FC in its meeting authorised PD for procurement of only 3000 MTs of text paper and 100 MTs of cover paper at the Directorate General of Supplies and Disposals (DGS&D) rates. FC also recommended that the proposal for deciding the mode of further procurement of paper be placed in its next meeting after examining the paper purchase policy of the Ministry. Audit noticed that these recommendations of FC were communicated to the PD after one month on 4 October 2004. In the meanwhile, the rate contract of DGS&D expired on 13 September 2004. Subsequently the Council took up the matter with the Ministry who advised that the old DGS&D rates may be offered to Hindustan Paper Corporation Limited (HPC), a central Public Sector Undertaking, for procurement of 3000 MTs of paper and the balance quantity be procured through open tendering system. Accordingly, the Council approached HPC on 26 October 2004 offering them the rate of Rs. 27,052 (old DGS&D rate including Rs. 250 per MT for water marking) for the supply of printing paper. HPC accepted the

offer on 8 November 2004 but with the condition that the papers would be supplied in reels only. Despite this condition, the Council placed an order with the firm on 11 November 2004 for supply of 900 MT paper in reels and 2100 MT paper in sheets at the rate of Rs. 27,052 per MT. This was not agreed to by HPC and it offered (December 2004) to supply only 900 MT paper in reels at this rate and the remaining 2100 MTs of paper in sheets at a higher rate of Rs. 29,252 per MT. Before the deal could be concluded, FC observed in its meeting held on 3 December 2004, that the Council should have initiated action for purchase of paper through open tender system. However, considering that the open tender system would take another two months with corresponding delay in timely supply of text books, it recommended placing order for another 3000 MT of paper with HPC. Thus, in addition to the earlier supply order of 3000 MT paper, it placed order (January 2005) with HPC for additional 3000 MTs paper (2500 MTs in sheets and 500 MTs in reels). Audit noticed that HPC charged old DGS&D rate of Rs. 27052 per MT for paper in reels but for paper in sheet it charged enhanced rate of Rs. 29252 per MT though DGS&D rate for paper both in reel and sheet was the same. As a matter of fact, even as per subsequent DGS&D rate contract (February 2005) the rate of paper was Rs. 27714 per MT both in reel and sheets which was lower than the rate of Rs. 29252 per MT paid by the Council to HPC. Thus, due to the delays at different stages of the procurement process particularly in holding of the meeting of FC, Council incurred an additional expenditure of Rs. 1.04 crore worked out at the differential rate of Rs. 2200 per MT for the 4710 MT paper in sheets that it received.

In response to audit observation, the Ministry stated (August 2006) that the time was lost on account of the Finance Committee meeting not being held as per schedule due to the voluntary retirement of the then Director of the Council in July 2004. The reply is not tenable as the Director of the Council retired in July 2004 whereas the meeting of the Finance Committee was to be held in June 2004. The Director could have arranged to hold the meeting of the Finance Committee well before his retirement. Even thereafter, the Acting Director could have arranged the meeting of the Finance Committee well in time. Further, though the meeting of the Finance Committee was held on 2 September 2004, the Council communicated its decision to the Publication Department only on 4 October 2004 although it was known to it that the DGS&D rate contract was valid upto 13 September only. Thus, delays in the procurement process resulted in procurement of paper at enhanced rate and consequential extra expenditure of Rs. 1.04 crore.

University Grants Commission

6.7 Irregular award of construction work

The University Grants Commission irregularly awarded consultancy work to Educational Consultants India Limited without obtaining administrative and financial sanctions from the Ministry of Human Resource Development and No Objection Certificate from the Ministry of Urban Development resulting in extra liability of Rs. 6.45 crore. UGC also irregularly paid interest free mobilisation advance of Rs. four crore to Ed.CIL. Even after lapse of 37 months from signing of agreement, the construction was yet to commence as of June 2006.

The University Grants Commission (UGC) had in its possession 20 acre of land in the campus of Jawaharlal Nehru University (JNU). The land was sub-leased by JNU to UGC on no rent basis for construction of UGC complex in January 1990. UGC allotted the work of construction to Education Consultant India Limited (Ed.CIL) in December 2002 on project management basis. Formal agreement was signed in May 2003. According to the agreement, Ed.CIL was to be paid 9.5 *per cent* of the actual project cost as consultancy charges and also service tax on Ed.CIL's margin. As per the preliminary estimate, the project cost was Rs. 68.11 crore and the construction was to be completed in 24 to 30 months. Audit scrutiny (November 2004 and October 2005) brought out the following:

- UGC was required to obtain administrative and financial approval for the construction of the complex from the Ministry as the Ministry had not delegated these powers to UGC. UGC allotted the work to Ed.CIL without obtaining the formal administrative and financial approval. Subsequently, in July 2003 UGC had requested the Ministry to accord administrative and financial sanctions. In response to this request, the Ministry communicated that it had no objection to award this project to Ed.CIL subject to observance of relevant norms and rules. However, formal administrative and financial sanctions have not yet been accorded by the Ministry (November 2006).
- The work was awarded to Ed.CIL without obtaining 'no objection certificate' from the Ministry of Urban Development as required under GFRs for not getting the work executed through CPWD.
- Since CPWD does not recover departmental charges for executing the work of autonomous bodies fully funded by the Central Government, UGC incurred additional liability of Rs. 6.45 crore on

account of consultancy charges (including service tax of Rs. 59.75 lakh) payable to Ed.CIL over and above the project cost.

- UGC had released (September 2003) Rs. four crore as interest free mobilisation advance. This was irregular since according to paragraph 32.7 of CPWD Manual, the amount of mobilisation advance can be paid at a simple interest of 10 *per cent per annum* subject to a maximum of 10 *per cent* of the estimated cost or Rs. one crore whichever is less. In this case, UGC not only exceeded the limit of Rs. one crore but even the 10 *per cent* interest clause was not incorporated in the agreement which resulted in undue benefit to Ed.CIL which worked out to Rs. one crore upto March 2006.
- Clause 3.10 of the agreement provided that if the project got extended beyond the time frame specified in the agreement for reasons beyond the control of Ed.CIL, UGC shall pay Rs. 0.40 lakh per month for the extended period to Ed.CIL towards maintenance of its site establishment. There was, however, no clause in the agreement to protect the interest of UGC in the event of delays attributable to Ed.CIL.
- According to clause 6.2 of the agreement, UGC was required to pay service tax of Rs. 59.75 lakh (10.2 *per cent* on estimated cost) on consultancy charges payable to Ed.CIL which was also irregular as according to provision contained in Finance Act 1994, service tax is not leviable on construction of government buildings which are not used for commercial purposes.
- As per agreement the work was to be completed by November 2005. But even after 37 months since award of work, only the master plan, preliminary drawings and designs had been prepared and certain approvals of the local bodies such as DDA, Airport Authority of India and Delhi Fire Service etc. had been obtained.

Thus, UGC irregularly awarded the work of construction of Ed.CIL resulting in additional liability of Rs. 6.45 crore (including service tax of Rs. 59.75 lakh) on account of consultancy charges. Besides, irregular release of interest-free mobilisation advance of Rs. four crore to Ed.CIL resulted in undue benefit to the firm. The work of construction of the complex on the land allotted in 1990 was not commenced as of June 2006 i.e. even after lapse of more than three years since signing of agreement despite release of mobilisation advance in September 2003.

In response to audit observation, UGC stated (June 2006) that although UGC was aware that the construction was to be carried out by CPWD but keeping in view that UGC and Ed.CIL were organisations under the Ministry of Human Resource Development, it had decided to allot the work to Ed.CIL for better coordination as UGC did not have the technical man-power. It added that advance of Rs. four crore was given to Ed.CIL for appointing an architect and getting the master plan and technical design prepared. The reply is not tenable as the organisations getting construction work done through CPWD do not need to have their own technical manpower. The fact that Ed.CIL is yet to commence construction (November 2006) work defies the assumption of better coordination.

The matter was referred to the Ministry in July 2006; their reply was awaited as of December 2006.

6.8 Injudicious release of grants

The University Grants Commission released advance grant amounting to Rs. 5.48 crore to 24 Universities in March 2004 in violation of the provisions of the schemes as well as General Financial Rules resulting in blocking of funds for a period ranging between 8 and 24 months and consequent loss of interest of Rs. 59.02 lakh for the period from April 2004 to March 2006.

UGC formulated two new schemes for the Xth plan period (2002-2007) namely (i) Special Development Grant for Young Universities (SDGYU) and (ii) Special Development Grant for Universities in Backward Areas (SDGUBA). The main objectives of these schemes were to create basic and bare minimum infrastructure in and to improve/expand the existing infrastructure of young universities and in the case of universities in backward areas, to improve infrastructure to achieve optimum teaching equity and access at least to the threshold level. UGC prescribed norms for the eligibility of the universities for getting financial assistance under these schemes according to which eligible and desirous universities were required to submit their proposals in the prescribed format to UGC. Thereafter, selected universities were to be invited to give presentation before an expert committee based on whose recommendations admissible grants were to be approved.

Audit observed (October 2005) that an expert committee of officials of UGC met in March 2004 to assess the proposals received from different universities under the above schemes and recommended 13 universities under SDGYU and 11 under SDGUBA for release of advance grant at the rate of Rs. 21 lakh and Rs. 25 lakh respectively subject to condition that the grant may be used

only after receiving item-wise final approval of UGC. The expert committee also recommended that the eligible universities be called for presentation of their projects. Accordingly, UGC released (March 2004) Rs. 5.48 crore as advance grant to these 24 universities with the above mentioned conditions.

Audit ascertained that UGC conveyed its approval for incurring the expenditure on the said schemes to 20 universities after a lapse of time ranging between 8 and 23 months and approvals to three universities under SDGYU and one university under SDGUBA scheme were yet to be conveyed as of March 2006. Thus pre-mature release of grant by UGC pending presentations from the universities and subsequent delay in conveying the final approvals to 20 universities and non-approval to four universities resulted in blocking of funds amounting to Rs. 5.48 crore for a period ranging between 8 and 24 months and consequent loss of interest of Rs. 59.02 lakh for the period from April 2004 to March 2006 computed at union government's borrowing rate of 8.4 *per cent per annum*. The release of grants by UGC was to avoid lapse of funds which was against the provisions of the GFRs according to which rush of expenditure particularly in the closing months of the financial year would be regarded as a breach of financial propriety.

In response to audit observation, the Ministry endorsed (August 2006) the views of UGC that since the universities took very long time in sending their presentations, it was decided by the latter to release an 'on account' grant to these universities. It added that interest accrued out of the grant would be treated as an additional grant. The reply is not tenable as UGC failed to ensure that funds are not released on half-baked proposals. The fact that universities themselves took long time in sending their presentations and delay in approval in 20 cases and non approval in case of remaining four universities put a question mark on the soundness of the initial proposals based on which funds were released.

CHAPTER VII : MINISTRY OF INFORMATION AND BROADCASTING

Prasar Bharati

7.1 Loss of revenue

Acquisition by the Prasar Bharati of cricket telecasting rights without appropriate marketing plan followed by arbitrarily charging the advertisement rates lower than the projected rates, resulted in loss of expected revenue of Rs. 51.59 crore; PB sustained cash loss of Rs. 9.98 crore in the transaction.

The Prasar Bharati (PB) entered into an agreement with the Board of Control for Cricket in India (BCCI) on 3 October 2004 for the rights to telecast, over Doordarshan (DD) I and DD Sports, 30 days of test cricket and one day of One Day International (ODI) matches to be played in India between India and Australia, India and South Africa and India and Pakistan from 6 October 2004 to 2 December 2004. PB while bidding had taken into consideration the revenue to be generated by marketing the commercial time at certain projected rates in respect of telecast of test matches and ODI on DD I and DD Sports.

Audit scrutiny (March 2006) brought out that PB paid to BCCI on *pro-rata* basis Rs. 79.51 crore for the cricket matches telecast during October-December 2004 against which it generated a revenue of Rs. 69.53 crore resulting in a loss of Rs. 9.98 crore. Actual cash loss would be even more if the marginal costs that PB must have incurred for organising telecasts are also taken into account. Further analysis brought out that instead of charging the advertisement rates as projected while bidding PB had charged different rates from different agencies. Rates charged from some agencies were as low as Rs. 0.08 lakh for commercial time of 10 seconds against the projected rate of Rs. 0.50 lakh for the test cricket and Rs. 0.18 lakh for ODI against the rate of Rs. 1.50 lakh per 10 seconds. PB failed to provide reasons to audit for charging lower rates from different agencies. Had the rates as projected been charged, PB would have generated total revenue of Rs. 121.12 crore. Thus, PB lost revenue of Rs. 51.59 crore by charging lower rates.

In response to the audit observation, the Ministry stated (October 2006) that the projected rates were for deciding the amount to be quoted for BCCI cricket bid for the period of five years i.e. 2004-2008 and were not the finally approved rates and hence can not be made the basis for calculation of loss. It added that BCCI had cancelled 2004-2008 bid and the projected rates were completely redundant. Further, it stated that PB had acquired these cricketing

rights in piecemeal manner almost overnight and especially during weekend giving no time for a systematic and scientific marketing. It opined that sports channels look at profit and loss in the long term perspective and not in isolation. Moreover, PB had the authority to offer negotiable rates to clients/agencies.

The reply is not tenable in view of the following :

- In a number of cases the rates charged by PB were as per projected rates which show that these rates were not redundant as claimed by it. In any case, while arriving at bid value PB must have estimated the expected revenue generation conservatively and not by taking into account unsustainable advertisement rates.
- Logic that 'sports channels look at profit and loss in the long term perspective and not in isolation' should not imply that revenue considerations would be bid good bye. Therefore this contention of looking at profit and loss in the long term perspective disregarding the economics of a transaction that involves cash outflow of Rs. 79.51 crore is untenable.
- The Ministry's statement that PB had acquired cricketing rights in piecemeal manner almost overnight and especially during weekend giving no time for a systematic and scientific marketing indicates that PB needs to set right its media property acquisition and marketing strategies.

Thus, acquisition of cricket telecasting rights without appropriate marketing plan followed by arbitrary advertisement rates lower than the projected rates, resulted in loss of expected revenue of Rs. 51.59 crore. The actual cash loss sustained by PB worked out to Rs. 9.98 crore that too without taking into consideration the variable expenditure incurred by PB on organising the cricket telecast.

7.2 Loss of revenue

Doordarshan did not enter into a formal agreement with National Film Development Corporation for supply of films on sponsorship basis Minimum Guarantee terms for the period 1 April 2003 to 31 March 2004 despite the latter's request. This enabled National Film Development Corporation to subsequently back out of its commitment and refuse to supply the films on Minimum Guarantee terms from September 2003 onwards. Consequently, Prasar Bharati had to acquire the films on royalty basis from NFDC resulting in loss of revenue of Rs. 6.68 crore during September 2003 to March 2004.

PB had been showing Hindi feature films on Fridays and Saturdays on Doordarshan (DD) - I on sponsorship basis on ¹Minimum Guarantee (MG) terms through the National Films Development Corporation (NFDC) and other private parties. In November 2002, PB invited bids for supply of Hindi feature films on sponsorship basis to be telecast on DD-I on Fridays and Saturdays. On the basis of the offers received from various firms, PB allotted the Saturday slot to a private agency. The Friday slot was allotted (April 2003) to NFDC at an MG rate of Rs. 72 lakh per film.

Audit noticed (June 2005) that PB in the case of the private agency, signed the Memorandum of Undertaking (MoU) for supply of films for the period 1 April 2003 to 31 March 2004 but in the case of NFDC it did not sign any formal agreement though NFDC had itself offered to supply films at MG of Rs. 72 lakh and requested (March 2003) PB to sign the MoU to this affect. PB, however, approached NFDC only in July 2003 for signing of MoU which the latter did not sign and sought reduction in MG rate to Rs. 50 lakh per film on various grounds. Subsequently (September 2003), NFDC backed out of its commitment to supply films at the existing rate. Since the films on sponsorship basis at the prescribed MG rate were not immediately available, PB decided (September 2003) to procure films from NFDC on royalty² basis. Audit noticed that during September 2003 to March 2004, PB had procured 28 films (for the Friday slot) from NFDC on royalty basis and had generated net revenue of Rs. 13.48 crore. Had PB entered in to a formal agreement with NFDC in March 2003 as it did in the case of the private agency, it could have earned revenue of Rs. 20.16 crore calculated at MG rate of Rs. 72 lakh per film. Thus, PB's failure to sign an agreement with the NFDC despite the

¹ Under MG system: The agencies sponsoring the programmes guarantee payment of a pre-decided minimum lumpsum amount against which free commercial time of a fixed duration during telecast of the film is allotted to them which they may sell to the advertisers.

² Royalty basis: The rights for telecast of films are procured as per the royalty rate card and advertisement slots are marketed by DD itself to generate revenue.

latter's request (March 2003) enabled NFDC to back out of its commitment and forced PB to acquire the films on royalty basis resulting in the loss of revenue of Rs. 6.68 crore.

In response to the audit observation, Ministry stated (November 2006) that DD was forced to accept the films on payment of royalty rates higher than that prescribed in the rate card due to circumstances beyond its control as a result of NFDC's mid-term backing out of the arrangement that required it to supply and market the films against an MG of Rs. 72 lakh. It also stated that in-house marketing of films supplied by NFDC between September 2003 and March 2004 resulted in an average revenue earning of Rs. 76.08 lakh (gross). The reply of the Ministry is not tenable as PB had procured films from 1 April 2003 without a valid agreement in force despite the fact that NFDC had itself requested in March 2003 to sign the MoU. PB approached NFDC after a lapse of more than three months which enabled NFDC to back out of its commitment and forced PB to acquire the films on royalty basis resulting in the loss of revenue of Rs. 6.68 crore. Further, the average net revenue earned per film after deducting royalty and 15 *per cent* commission from the gross revenue works out to Rs. 48.14 lakh.

7.3 Excess expenditure

Doordarshan failed to place order for supply, installation, testing and commissioning of four 150 metre steel TV towers at Dharmapuri, Radhanpur, Sagar and Tirunelveli before the expiry of the validity period of bids which resulted in excess expenditure of Rs. 3.29 crore.

The Doordarshan (DD) wing of the Prasar Bharati invited (October 2003) open tenders (Technical and Commercial bids) for supply, installation, testing and commissioning of 150 metre steel TV towers at various stations. The bids were valid for 120 days from the date of opening of technical bids. The commercial bids were to be opened only if the technical bids were found viable.

Audit noticed (January 2006) that for the supply, installation, testing and commissioning of TV towers, three firms for Dharmapuri and Tirunelveli stations and four firms for Sagar and Radhanpur stations offered their bids. These were opened by the Tender Opening Committee of DD on 30 December 2003. Of the bids received, the offer of firm 'X' (a Government of India Enterprise located at Hyderabad) at Rs. 6.25 crore (Dharmapuri: Rs. 1.46 crore, Radhanpur: Rs. 1.79 crore, Sagar: Rs. 1.52 crore, Tirunelveli: Rs. 1.48 crore) was found technically and commercially viable. The technical bids for Dharmapuri and Tirunelveli were cleared by the Technical Evaluation

Committee (TEC) on 27 April 2004 but DD failed to place supply order by the validity date of 30 April 2004 of the bid. In the case of Sagar and Radhanpur, TEC finalised and submitted its report on 20 May 2004 i.e. after the validity expired on 30 April 2004. DD approached the firm for extension of the validity of its offer for these stations but it declined on the ground of increase in the prices of cement and steel. It submitted a revised commercial offer of Rs. 9.54 crore (Dharmapuri: Rs. 2.29 crore, Radhanpur: Rs. 2.64 crore, Sagar: Rs. 2.30 crore, Tirunelveli: Rs. 2.31 crore) for the said stations. DD had no choice but to accept the revised offer of firm 'X' and placed orders on 29 September 2004 at the revised cost of Rs. 9.54 crore which was 52.64 per cent higher than the original bid. As of June 2006, Rs. 6.53 crore had been paid to the firm.

Failure of DD to place the supply order on the firm within the validity period of 120 days resulted in excess expenditure of Rs. 3.29 crore.

In response to the audit observations, PB stated (August 2006) that the technical evaluation of tenders for supply and erection of TV towers is a time consuming job and number of technical parameters have to be examined and clarifications sought before finalising the report. The clarifications from the firm in these cases were received late which resulted in delay in finalisation of technical evaluation report. It also added that the evaluation of Dharmapuri and Tirunelveli towers was completed at the fag end of the validity period and hence there was no possibility of opening the commercial bids and seeking approval of the competent authority within three days for placement of order. The reply is not tenable as four months' validity period for bids against the normal two months' period as per DGS&D manual had been provided considering the complexities in evaluation of such tenders. Besides the work of TV tower being nothing new for PB and PB being conversant with the complexities involved, the process should have been concluded within the validity period.

The matter was referred to the Ministry in July 2006; their reply was awaited as of December 2006.

7.4 Avoidable loss of interest

Retention of large cash balances in current account by the Central Production Centre resulted in a loss of interest of Rs. 51.98 lakh during 2003-04 and 2004-05.

Parking of surplus funds in interest-generating safe avenues is an elementary aspect of cash management. According to clause 19 read with clause 32 (1) of the Prasar Bharati Act, 1990, the Prasar Bharati was required to make rules for investment of its moneys. Pending finalisation of such a rule, Prasar Bharati through its circular of September 2004 advised all the heads of offices to ascertain the requirement of funds and put the surplus funds in short term deposits for periods ranging from 16 days till the amount was required for payment.

The Central Production Centre (CPC) is a unit of the Prasar Bharati, which was established in 1989 to produce in house programmes. It gradually became a telecast center in addition to its production activities. CPC had been maintaining two current accounts with the State Bank of India, one for receipts and another for expenditure. Audit scrutiny (February 2006) of the bank statements of CPC for the period 2003-04 and 2004-05 revealed that it held substantial amounts in its expenditure account. During 2003-04 and 2004-05 the minimum balance held by CPC in its account ranged between Rs. 1.54 crore and Rs. 14.51 crore, which did not earn any interest. However, despite holding such high balances CPC did not invest its surplus funds in fixed deposits to generate interest revenue. Even circular of September 2004 which categorically advised all the heads of offices to put surplus funds in short term deposits remained unheeded.

Retention of large cash balances in current account resulted in a loss of Rs. 51.98 lakh during 2003-04 and 2004-05 calculated on the minimum balance lying in this account at the minimum term deposit interest rate of *3.75 per cent per annum*.

In response to the audit observation, the Ministry stated (August 2006) that pending finalisation of investment policy, Prasar Bharati had issued instructions in September 2004 to ensure that funds did not remain idle. However, as CPC was acting as the disbursing authority for DD Sports and DD India, it could not anticipate the surplus funds from the date of issue of the instruction in September 2004 to March 2005.

The reply is not tenable as assessment of surplus cash and its investment from time to time is an important aspect of cash management system. CPC did not even implement the decision of the Prasar Bharati as it neither assessed its requirement of funds nor initiated any action to park the surplus funds in short-term deposits. This indicates not only indifferent financial management by CPC but also poor monitoring by the Prasar Bharati, as substantial funds remained idle for a considerable period resulting in loss of interest.

7.5 Excess payment of royalty

Arbitrary and irregular decision of the Prasar Bharati to increase the royalty rates of five films in deviation from the approved rate card resulted in excess payment of Rs. 45 lakh.

PB had been showing Hindi feature films on Friday and Saturday on Doordarshan National Network on sponsorship basis on minimum guarantee terms through NFDC and private parties. However, since September 2003, PB has started marketing the films in-house by acquiring these on royalty basis. The royalty rates which were fixed in 1997 were revised in September 2004. The revised rates ranged from Rs. 3 lakh to Rs. 20 lakh on the basis of vintage and category of the film (B+, A, A+1, A-super and A- premier).

Audit ascertained that in respect of five films, PB had paid higher royalty than the prescribed rates as detailed below:-

Table 1

(Rupees in lakh)

Sl. No.	Name of the film	Vintage (year)	Date of telecast	Prescribed Royalty rate	Royalty paid	Excess payment	Revenue earned
1.	Dilwale Dulhaniya Le Jayenge	1995	16.10.2004	7	20	13	62.90
2.	Kuch Kuch Hota Hai	1998	22.10.2004	8	20	12	80.35
3.	Mohabbatein	2001	23.10.2004	16	20	4	51.50
4.	Hum Dil De Chuke Sanam	1999	12.11.2004	8	20	12	102.20
5.	Kabhi Khushi Kabhi Gam	2001	24.12.2004	16	20	4	86.95
	Total			55	100	45	383.90

Audit noticed (June 2005) that agencies were paid the highest royalty of Rs. 20 lakh for these three to nine years old films by categorising them under the highest grade meant for current films (less than two years old). The exemption to categorise these films under A-premier was accorded (October 2004) by the empowered committee of PB on the ground that the films were meant to be festival bonanza to elevate viewership and also for revenue enhancement. The decision of the empowered committee was also ratified (December 2004) by PB Board.

Audit noted that the upgradation of the categories of only the above five films was discriminatory as there were other films of similar vintage which had been telecast during October-December 2004 and which had generated even more revenue than the above films as detailed below:

Table 2*(Rupees in lakh)*

Sl. No.	Name of the film	Vintage (year)	Date of telecast	Prescribed Royalty rate	Royalty paid	Revenue earned
1.	Khoobsurat	1999	01.10.2004	6	6	86.80
2.	Chachi 420	1997	09.10.2004	5	5	59.10
3	Kurukshetra	2000	15.10.2004	12	12	105.90
4.	Fiza	2000	20.11.2004	12	12	85.70
5.	Kismat	2004	18.12.2004	12	12	53.50
	Total			47	47	391.00

However, the categories of these films were not upgraded and they had been paid royalty as per the prescribed royalty structure. The Member (Finance), Prasar Bharati, in her capacity as a member of the empowered committee was also of the view (October 2004) that the justification for higher royalty should be determined in the context of higher revenue generation. Audit further noticed that the empowered committee was competent to deviate from the prescribed royalty rate structure only in exceptional circumstances. Since festivals are a regular feature, the circumstances under which the rates were substantially enhanced in the above cases could hardly be termed as exceptional. Moreover, the rates as given in the revised rate card were fixed after detailed analysis of the rates offered by various firms keeping in view the vintage and popularity of the films. Thus, the decision to allow higher rates than those specified in the revised rate card by PB was arbitrary and irregular and resulted in excess payment of Rs. 45 lakh.

In response to the audit observation, PB stated (June 2006) that the decision in this case was taken as the part of a long term strategy to boost the viewership of DD. This initiative enabled DD to not only strike a chord with its viewers but it has also resulted in producers/right holders offering better and bigger films of recent vintage to Doordarshan. The success of this endeavour was reflected in the increase in the revenue earnings from the film slots, from Rs. 69 crore in 2004-05 to Rs. 112 crore in 2005-06. The reply of PB is not tenable as the total increase in revenue was not due to telecast of these five films alone but was also contributed by other films whose royalty rates had remained as per the prescribed rate structure.

The matter was referred to the Ministry in June 2006; their reply was awaited as of December 2006.

7.6 Suspected embezzlement due to non-observance of codal provisions

Failure of the Central Production Centre to enforce codal provisions regarding checks to be exercised for accounting of cheques issued by Drawing and Disbursing Officer resulted in suspected embezzlement of Rs. 20.60 lakh.

According to Rule 40 of the Central Government Account (Receipts and Payments) Rules, each cheque book on its receipt should be carefully examined by the Drawing Officer who should count the number of forms contained in each and record a certificate of count on the flyleaf. Also, each cheque book must be kept under lock and key in the personal custody of the Accounts Officer and cheque-drawing Drawing and Disbursing Officer (DDO). The latter, on his relief, should take a receipt for the exact number of cheques made over to the relieving officer. Precautions have also been prescribed in paragraphs 3.4.2 and 3.5.1 of the Civil Account Manual which, *inter-alia*, stipulates that an account of cheque books and of cheque forms used daily should be maintained by the cheque drawing DDOs. Also, all cheques, irrespective of the category, drawn for Rs. 10 lakh and above should bear two signatures. It also stipulates that the scrolls received from the bank should be checked with reference to the register of cheques issued.

Audit ascertained (February 2006) that CPC, New Delhi, had been maintaining a current account with the State Bank of India, Parliament Street, New Delhi. It was noticed in audit that 'X', a Khalasi in CPC stole a cheque leaf from the cheque book and fraudulently encashed it for Rs. 20.60 lakh in July 2005 by forging the signatures of the then DDO of CPC. The fraud was detected on 18 July 2005, when an official of the ICICI bank, where the Khalasi had his account, informed the Manager (Account & Budget), PB headquarters, New Delhi that the said amount had been deposited by 'X' in his account in the ICICI Bank and had been withdrawn by him between 8 July 2005 and 16 July 2005. CPC filed an FIR with the Police Station Hauz Khas, New Delhi on 19 July 2005. The amount had not been recovered as of March 2006.

Audit noticed that CPC was not following the prescribed codal provisions such as maintenance of account of cheques used daily, checking of payment scroll with the cheque issue register, safety of blank cheque books and signing

of cheques by double instead of single signatory etc. which facilitated the embezzlement. Although the cheque was stolen by the Khalasi on 1 July 2005, yet CPC failed to detect the fraud until 18 July 2005 and that too only when the matter was brought to its notice by an official of the ICICI Bank. Had DDO maintained the account of cheques used daily and exercised other checks in accordance with the prescribed procedure, the theft of the cheque leaf could at least have been detected in time and orders for 'stop payment' issued to the bankers.

Thus, the failure of CPC to observe the codal provisions had resulted in embezzlement of Rs. 20.60 lakh. The lapse only points to the need for CPC to strengthen its internal controls.

In response to the audit observation, the Ministry while admitting the lapses in the system stated (November 2006) that preventive measures had been taken by Doordarshan to avoid such mishap in future.

**CHAPTER VIII : MINISTRY OF SHIPPING, ROAD TRANSPORT
AND HIGHWAYS**

Cochin Port Trust

8.1 Loss of revenue due to levy of lower lease rent

Unauthorised levy of lower rate of lease rent for the area within the Inland Container Depot Yard for stacking empty containers resulted in loss of Rs. 88.60 lakh.

On commissioning of the Inland Container Depot (ICD) Yard in April 1995, Cochin Port Trust (CoPT) decided to lease out the area within the ICD Yard for stacking empty containers at lease rent of Rs. 200, Rs. 150 and Rs. 140 per 10 square metre per month or part thereof for hard surface area, flying funnel area and undeveloped area respectively. In the subsequent revision of the Scale of Rates (SOR) notified in the State Gazette in January 1997, the lease rent of hard surface area was fixed at Rs. 200 per 10 square metres per month or part thereof with five *per cent* annual increase with effect from 1 July 1996. No separate rates were provided in SOR for flying funnel area and undeveloped area. It was found in audit that in respect of four lessees* CoPT did not effect the revision of rates but continued to levy the earlier lower rate. However, while renewing the temporary lease of two of these lessees in November 2003, CoPT started levying the revised rate of Rs. 200 per 10 square metres. But in respect of other two lessees it still continued with the lower rate and the revised rate was levied only from July 2005, after the matter was raised by Audit. In response to audit observation (June 2005) CoPT stated (July 2005) that it levied lower rates to avoid under-utilisation of space and that now it was levying the rate notified in SOR. As the rate levied from the lessees was not uniform during the period and CoPT was bound to levy the notified rate as is being done now, its contention is not tenable.

Failure to levy lease rent specified in SOR resulted in loss of revenue of Rs. 88.60 lakh for the period from July 1996 to June 2005.

The matter was referred to the Ministry in August 2006; their reply was awaited (October 2006).

* (i) M/s Bay Container Terminal (P) Limited, (ii) M/s APL Agencies India (P) Limited, (iii) M/s Binny Limited and (iv) M/s Chakiat Agencies (P) Limited

Kolkata Port Trust

8.2 Unfruitful expenditure

Failure of Kolkata Port Trust to ensure availability of barges of appropriate class and size rendered the expenditure of Rs. 5.73 crore on construction of a Virtual Jetty unfruitful.

Sagar Island is situated at a distance of about 145 Km. south of Kolkata, where there is an anchorage, Sagar Anchorage (Sagar), of the Kolkata Port Trust (Port Trust) for cargo operations during fair weather season from October to March. In order to undertake such cargo operations round the year, the Port Trust in November 2000 appointed Indian Institute of Port Management (IIPM) at a cost of Rs. five lakh to carry out a techno economic feasibility study for installation of a four buoy mooring system at Sagar, termed as Virtual Jetty. The feasibility study report was submitted by IIPM in June 2001. The scheme was found financially viable considering traffic projection of 1.15 million tonne of additional cargo resulting in additional income of Rs. 14.29 crore during the first year of operation. In the report, IIPM stressed on the need for ensuring availability of adequate fleet of barges, particularly Merchant Shipping class barges (MS class barges) during rough weather for the success of the scheme.

The Board of Trustees of the Port Trust in November 2001 approved construction of the Virtual Jetty at an estimated cost of Rs. 8.30 crore to be met from the Port Trust's internal sources. In addition, an estimated quantity of 2.2 million cubic metres dredging was also envisaged by the Port Trust to increase the draft in the channel leading to Virtual Jetty at Sagar from existing 7 metres to 7.8 metres.

Between December 2002 and February 2004, works of construction of buoys and other accessories and their installation were completed at a cost of Rs. 5.73 crore. The virtual jetty at Sagar Anchorage was commissioned in February 2004. During February and April 2005, the Port Trust also incurred an expenditure of Rs. 5.96 crore for undertaking dredging of leading channel to Virtual Jetty at Sagar.

Audit scrutiny brought out the following:

- The Virtual Jetty was fully ready for cargo operation round the year since February 2004. The system has handled only one vessel that too in fair weather season of December 2004 and not a single tonne

of cargo in rough weather season at the Virtual Jetty as of November 2006.

- The Port Trust was aware that availability of barges of appropriate class and size was crucial for the success of the scheme. In April 2002, private barge operators had categorically stated that plying of M.S. class barges would be uneconomical. They instead preferred plying of Inland Barges with suitable dispensation from Mercantile Marine Department. This was however not permissible as per Merchant Shipping Act 1958, as for such operations, higher class of construction and manning for Inland barges were required. The barge operators also sought assurance of adequate cargo support and rationalisation of tariff structure. The Port Trust failed to address these issues resulting in non-availability of barges at Virtual Jetty even as of November 2006.
- Audit further observed that the targeted increase in draft in the shipping channel leading to Virtual Jetty could not be achieved by the Port Trust, which was necessary to accommodate maximum panamax sized vessels. Navigable draft at the leading channel remained at 6.9 metres even after dredging 2.3 million cubic metres which was envisaged to increase the draft from existing 7 metres to 7.8 metres.

Thus the investment of Rs. 5.73 crore on construction of virtual jetty failed to bear fruit as the Port Trust failed to ensure availability of barges of appropriate class and size. Non-achievement of required draft also limited the capability of the Virtual Jetty.

While accepting the audit point that non-availability of suitable barges had affected utilisation of the virtual jetty, the Port Trust stated (October 2006) that it had made all out efforts to persuade the private barge operators in mobilising/constructing adequate barges for use at virtual jetty. The Port Trust also stated that the dredging work done was maintenance dredging and had no relevance to the development of Virtual Jetty as it was a regular phenomenon and was a part of normal maintenance dredging of the Port Trust. The reply is not tenable as even after two years and nine months of its commissioning, the investment on Virtual Jetty has remained unfruitful.

The matter was referred to the Ministry in August 2006; their reply was awaited as of December 2006.

8.3 Wasteful expenditure

The Port Trust without assessing the efficacy of consultant's recommendations incurred wasteful expenditure of Rs. 3.07 crore on shore-based pilot station which had to be abandoned.

In order to do away with the long standing practice of engaging pilot vessel as floating pilot stations, Kolkata Port Trust (Port Trust) in September 1997, appointed the Metallurgical and Engineering Consultants (India) Ltd. (MECON) to carry out the feasibility study including selection of site for the shore based pilot station at Sagar Island. MECON submitted its report in March 1998. MECON *inter alia* recommended that the work of dredging/excavation of approach channel and basin should be undertaken alongwith measures to protect the approach channel and basin against wave actions and tidal fluctuations by bund/embankment. To guard against heavy siltation, MECON also recommended continuous dredging in the excavated portion of the channel. Based on MECON's report the Port Trust decided (June 1998) to establish the shore based Pilot Station.

The Port Trust took up the work of dredging/excavation of approach channel and basin and construction of embankment. The Port Trust awarded (June 1999) the work of dredging/excavation of approach channel and basin and construction of embankment to a Private Company (Company) at a cost of Rs. 2.87 crore. The work was to be completed by December 2000. As the contractor failed to complete the work even by the extended period (June 2001), the Port Trust terminated the contract in August 2001. Total amount paid to the Company was Rs. 3.07 crore including Rs. 21.42 lakh paid to the same contractor for emergency works.

Audit scrutiny brought out the following:

- By March 2000 nearly 75 per cent of the work had been completed. But from April 2000 tidal waves started hitting the embankments. By June 2000 a portion of the channel was substantially filled up with sedimentation caused by the action of tidal waves. In July 2000, an additional amount of Rs. 25 lakh was sanctioned for works of emergency nature against damages caused to the work and the same was immediately taken up. But by July 2000, severe siltation had taken place and a portion of piling on the northern face of the channel was totally destroyed by the wave action. The contractor was given extension of six months to complete the work. In July 2001, the Company suspended the work on the plea of non-payment of

bills. In view of the failure of the Company to complete the job, the Port Trust, in August 2001, decided to close the contract. The Port Trust did not take any further action to protect and maintain the work already executed rendering the work of the approach channel and basin with embankment created at a total cost of Rs. 3.07 crore wasteful.

- The Port Trust stated (September 2005) that it was not clear to the Trust how the dumped materials forming the dyke surrounding the basin and channel could be protected against natural forces. The Port Trust also admitted that the project of shore based pilot station could not fulfil the objectives/expectations to the desired extent as it was subject to the whims/vagaries of nature. This goes to show that the recommendations of MECON were attempted to be implemented without adequately assessing the efficacy of the measures recommended by MECON.

Thus, by implementing MECON's recommendations without adequately assessing the efficacy of the measures recommended by MECON, the Port Trust incurred wasteful expenditure of Rs. 3.07 crore on unviable works of shore based pilot station.

The matter was referred to the Ministry in August 2005; their reply was awaited as of December 2006.

8.4 Excess expenditure

Kolkata Port Trust applied a wrong rate of interest against that fixed by its Board on the Non-contributory Provident Fund balance resulting in excess payment of interest of Rs. 50 lakh.

In March 2003, the Port Trust noted that the rate of return on the investment of the Surplus Fund of the Non-contributory Provident Fund (NCPF) in various securities ranged between 6.5 percent to 8.5 *per cent* depending on their rating (AAA to A), which was much lower than the 9.5 *per cent* rate of interest allowed in 2002-03 to the members of NCPF on their fund balances. Consequently, the interest earned during 2002-03 was less than the interest paid to the members, causing a loss to the NCPF. The accumulated deficit in NCPF account stood at Rs. 15.12 crore as on 31 December 2002.

In March 2003, in order to avoid further loss and for better management of NCPF, the Port Trust reduced the rate of interest payable to the members of NCPF from the existing 9.5 *per cent* to 8.5 *per cent*, or the rate of interest

allowed in the General Provident Fund (GPF) by the Government of India whichever was lower, with effect from 1 April 2003.

Though, the prevailing rate of interest allowed to GPF members during that period was 8 per cent, the interest at the rate of 8.5 percent was allowed to the members of the NCPF from 1 April 2003 to 29 March 2004. When this was detected by the Port Trust in March 2004, the Port Trust gave *ex-post-facto* approval to interest at the rate of 8.5 *per cent per annum* on NCPF from 1 April 2003, revoking its earlier decision of March 2003. This resulted in excess expenditure of Rs. 50 lakh towards payment of interest to the NCPF members.

The Port Trust stating that the employees working in Provident Fund section were not conversant in obtaining the current rate of GPF from right sources, admitted (November 2006) inadvertent mistake in the payment of interest at the rate of 8.5 *per cent per annum*, instead of 8 *per cent per annum*. It was further stated there was no irregularity in allowing interest at the rate of 8.5 *per cent per annum* to the members of NCPF during the period 2003-04, as the same was given on the basis of a decision taken by the Board of Trustees.

The contention is not tenable since Board's decision to allow interest rate of 8.5 *per cent* to the members of NCPF was only to regularize the wrong already committed. It is not credible that obtaining of the prevailing rate of GPF interest rate from right source was such a difficult task.

The matter was referred to the Ministry in August 2006; their reply was awaited as of December 2006.

Marine Engineering and Research Institute, Kolkata

8.5 Wasteful expenditure

Injudicious decision of replacing the hard disc of a costly equipment by a local computer firm instead of approaching the manufacturer for the same, coupled with indecision and lack of follow up had resulted in a wasteful expenditure of Rs. 44.65 lakh. Besides, the practical training of the students for which the equipment was purchased could not be imparted for 10 years.

The Marine Engineering and Research Institute, Kolkata (MERI) required an Inert Gas Simulator for imparting practical training to students on fire fighting on ships. MERI procured the Simulator from a Mumbai based associate of a firm based at Pune, the sole Indian agent of the foreign manufacturer 'Sistemi

Technologici Educazionali Multimediali, Italy' (STEM) and installed in August 1995 at a cost of Rs. 44.65 lakh, with warranty valid till August 1996.

MERI did not initiate any step to cover the costly equipment under any annual maintenance contract. The equipment went out of order due to damage to the hard disc of the computer in September 1996 just after the expiry of the warranty period.

After the equipment went out of order, MERI, instead of approaching the authorised Indian agent or the supplier firm, replaced the original hard disc of the equipment by a local computer firm in December 1996. However, the application software could not be installed by MERI on the new hard disc, even STEM and their Indian agent could not install the same and the simulator remained idle. In September 1998, STEM agreed to send a hard disc with the required program loaded in it to MERI and despatched the same on 02 October 1998. The parcel containing the disc arrived at the Foreign Parcel Department of the Post Office at Kolkata on 20 October 1998 and was lying there for more than a year awaiting customs clearance for lack of pursuance by MERI. In December 1999, STEM had informed that the system was not Y2K complaint. STEM further stated that they had developed new a software that would comply with Y2K requirements and they would extend 100 *per cent* on-site technical support along with a new warranty, in case MERI requisitioned the new software. MERI did not requisition the same.

In January 2000 when MERI got the program loaded hard disk cleared, sent to it in October 1998 from customs, the same failed to function as being non Y2K complaint. MERI did not take any further action to resolve the matter and make the simulator operational. On being pointed out by Audit (January 2005), it took up the matter (February 2005) with the manufacturer. In response, the Indian agent (April 2005) informed MERI that the simulator had become obsolete and suggested its replacement with a new model costing Rs. 30.66 lakh. MERI did not take any further action on this as of November 2006. During this period of more than a decade, the benefit of practical training through simulator was denied to the students.

The indifferent handling of the Inert Gas Simulator by MERI and failure to cover the same under annual maintenance contract followed by indecision regarding procurement of Y2K complaint software and inaction to arrange for any alternative 'Simulator' resulted in denying the practical training to students for the last 10 years. Besides, expenditure of Rs. 44.65 lakh also was rendered wasteful.

The matter was referred to the Ministry in August 2006; their reply was awaited as of November 2006.

Mumbai Port Trust

8.6 Infertuous expenditure on maintenance of a vessel

Unnecessary expenditure of Rs. 2.95 crore on maintenance of a surplus and non-functional fire float.

The Mumbai Port Trust (Port) procured and commissioned fire float Jyotsna in February 1994 at a cost of Rs. 4.11 crore. The Port procured two highly maneuverable multipurpose 45 Tonnes Bollard Pull Tugs with built-in fire fighting capacity which were commissioned in October/November 2000. Audit scrutiny brought out the following.

- The fire float Jyotsna was lying idle from February 1994 till July 1996 for want of crew. Even after posting of crew members in August 1996, the vessel could not be made operational due to break down of air starters installed on pump engines and jamming of port side engines. From July 1999 the vessel was laid up for major repairs and was recommissioned in December 2002 and declared surplus in April 2003. Thus fire float Jyotsna was hardly available for serving the intended purpose.
- With the commissioning of multipurpose 45 Tonnes Bollard Pull Tugs with built-in fire fighting capacity in October/November 2000, the need for operating and maintaining a dedicated fire float had ceased. However, the Port did not consider disposing of the fire float Jyotsna even though it had more or less remained unavailable to meet fire related contingency and was laid up for major repairs for a long period.
- The port identified the fire float Jyotsna as surplus in April 2003 after a lapse of three years from the date of commissioning of two multipurpose 45 Tonnes Bollard Pull Tugs. But it was not disposed of by the Port as of March 2006. Meanwhile, the Port incurred an expenditure of Rs. 5.44 core from December 2000 to March 2006 towards payment of salary of the crew members and repairs and maintenance of the fire float Jyotsna. This expenditure was avoidable as with the commissioning of multipurpose 45 Tonnes Bollard Pull Tugs with built-in fire fighting capacity there was hardly any need

for maintaining a dedicated fire-float which had remained largely non-functional.

The Port stated (October 2005) that after the induction of the two new tugs, the utility of fire float jyotsna has been considerably reduced and it was being used as a standby and certain amount of expenditure was required to be incurred to keep it in operational condition. It was further stated that the fire float was an essential equipment.

The reply is not tenable as utility of efforts to maintain a largely non-functional fire float especially after commissioning (October/November 2000) of the two multipurpose tugs with high capacity fire pumps, was doubtful and the expenditure of Rs. 2.95 crore incurred on it from May 2003 to March 2006 was therefore avoidable.

The matter was referred to the Ministry in August 2006, their reply was awaited as of December 2006.

8.7 Excess expenditure

Mumbai Port Trust delayed awarding the work of reconstruction of a damaged section of quay wall required for providing berthing facilities by six years resulting in curtailing of available berthing facilities and cost escalation of Rs. 1.30 crore.

A quay wall at Hay Bunder is used by the Mumbai Port Trust to provide berthing facilities to coastal traffic. In August 1997, part of the quay wall measuring 200 metres out of a total length of 730 metres was damaged due to heavy rains. The port awarded the work of reconstruction of the damaged quay wall in March 2001 with scheduled date of completion as 15 September 2002. The work was completed in November 2002. Meanwhile in August 2000, adjoining sections of the damaged quay wall for a length of 250 metres had also collapsed/tilted.

Audit scrutiny brought out the following.

- The process of scrutiny of tenders for reconstruction of damaged 200 meter section was under way when section of quay wall of 250 meters had collapsed in August 2000 and work could have been awarded for the entire damaged stretch. But the Port did not find it feasible to float a composite tender for the entire stretch of damaged wall.

- The Port decided to take up work of reconstruction of 250 meters of wall separately on priority basis. Though the estimate for reconstruction of this section for Rs. 3.32 crore was ready in August 2000 itself, the tender was invited only in July 2003 i.e. after a lapse of almost three years. The tender had to be discharged due to poor response. The second tender was invited in July 2004 but met with the same fate.
- On the third occasion the tender was floated in May 2005 at an estimated cost of Rs. 3.48 crore but due to non inclusion of cost of cofferdam it was decided to discharge the tender (February 2006). The construction of cofferdam was included as an additional item even in case of work relating to 200 meter section implying that the Port failed to become wiser and committed same omission while floating the tender in May 2005.
- On the fourth occasion the cost put to tender was Rs. 4.42 crore (April 2006) and the work was awarded to the lowest bidder for Rs. 4.62 crore (September 2006).

Thus the Port took six long years to award the work of reconstruction of damaged 250 metre section of quay wall resulting in cost escalation of Rs. 1.30 crore besides curtailing the berthing facilities available with Mumbai Port.

In reply, the Port stated (August 2006) that execution of the whole work as a composite scheme would have further eroded the shore line and some reasonable time was required to complete the tender formalities after sanction of the estimate. It was further stated that the excess expenditure over the tender provisions was on account of extra items required because of the site conditions.

The reply is not tenable because there was nothing on record to show that composite scheme would erode the shore line and six years delay in only award of work by an organization which operates in a highly dynamic environment is unusual. It is ironical that a work which was decided (August 2000) to be taken up on priority basis was awarded after a lapse of six long years.

The matter was referred to the Ministry in August 2006; their reply was awaited as of November 2006.

**CHAPTER IX : MINISTRY OF SMALL SCALE INDUSTRIES
AND AGRO RURAL INDUSTRIES**

Khadi and Village Industries Commission

9.1 Recovery at the instance of Audit

Incorrect application of rules by Khadi & Village Industries Commission resulted in undue financial benefit to officers. At the instance of audit excess pay & allowances of Rs. 22.66 lakh has been recovered from 169 officers.

In accordance with the provisions of FR 22(I)(a)(2), the holder of post, the pay of which is revised, will be treated as if he were transferred to a new post not involving higher responsibilities and his pay in the revised scale will be fixed at a stage next above the pay drawn by him in the old scale and he will draw his next increment after completion of requisite period of one year.

The Government of India, in December 1998 approved revision of pay scales of five categories of officers of the Khadi and Village Industries Commission (KVIC) from the rank of Assistant Director and above. Audit noted that while giving effect to the order for upgradation, the date of next increment (DNI) was restored as per their DNI on the pre-revised pay and in cases where junior and senior were drawing equal pay, in order to remove anomaly, DNI of senior was advanced to DNI of junior in the pre-revised pay.

After extending the benefit to 169 officers from December 1998, KVIC referred the above issue to the Ministry in May 2000. The Ministry with the concurrence of Internal Finance wing in September 2000 clarified that since upward revision of pay scale of KVIC officer was granted without change in duties and responsibilities, the pay had to be regulated in accordance with FR 22 (1) (a) (2).

However, even after clearcut directive from the Ministry, KVIC decided to restore DNI of the upgraded officers as per their pre-revised scale in violation of the rules. This resulted in undue financial benefit of Rs. 25.91 lakhs to 169 officers from December 1998.

In response to audit observation in January 2002, KVIC had initiated (April 2004) remedial action to recover excess pay and allowance of Rs. 25.91 lakh paid to 169 officers from December 1998 to December 2002. As of October 2006, an amount of Rs. 22.66 lakh had already been recovered and balance

Rs. 3.25 lakh is being recovered from the monthly salary bills of the respective officers. The Ministry confirmed the facts in their reply (August 2006).

9.2 Non-recovery and loss of interest

Khadi and Village Industry Commission failed to recover registration fee of Rs. 1.33 crore during 2003-04 to 2005-06 from the units financed under Rural Employment Generation Programme scheme resulting in loss of interest of Rs. 12.82 lakh for the period from April 2003 to March 2006.

In accordance with the guidelines of Rural Employment Generation Programme (REGP) scheme of Khadi and Village Industries Commission (KVIC), the units desiring to avail of fiscal concession were required to register with the Commission by payment of registration fee at the rate of one *per cent* of the project cost and half *per cent* for renewal after three financial years. However, KVIC made registration mandatory for all units financed under REGP from April 2003. The financing bank on release of first installment of bank finance to the beneficiaries has to ensure submission of margin money claim to the nodal branch of the bank and application for registration along with amount of registration fee to the concerned state office of KVIC.

Scrutiny of the records of State/Regional Office of KVIC in Kerala and Maharashtra revealed that out of 2839 units financed under REGP during 2003-04 to 2005-06, only 301 units were registered and an amount of Rs. 23.51 lakh collected as registration fee. The remaining 2538 units, being 89 *per cent* of the total units, were unregistered and registration fee of Rs. 1.33 crore remained to be collected.

The Commission in reply (July 2006) stated that responsibility for ensuring registration of units was shared between KVIC and financing banks and field offices were repeatedly approaching the financing bank to ensure the registration of units. It also stated that after reviewing the situation, necessary steps would be taken for ensuring the mandatory requirement of registration of the units without fail.

Thus, the Commission failed to ensure the mandatory registration of units which resulted in non-collection of revenue of Rs. 1.33 crore and loss of interest of Rs. 12.82 lakh up to March 2006.

The matter was referred to the Ministry in August 2006, their reply was awaited as of October 2006.

CHAPTER X : MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT

National Trust

10.1 Release of grants-in-aid in violation of an Act of the Parliament

The National Trust, in violation of an Act of Parliament, released grants-in-aid of Rs. 19.46 lakh during 2003-05 under “Establishment of Relief Institution Scheme” to two organisations whose office-bearers were also the members of the Board of the Trust and whose registration had expired.

The National Trust (Trust) is a statutory body set up by an Act of the Parliament in 1999 for the welfare of persons with autism, cerebral palsy, mental retardation and multiple disabilities. Section 3 (2) of Chapter II of the above Act vests the general management of the affairs and business of the Trust in a Board (Board) which exercises all powers and does all acts and things exercised by the Trust. Section 4(5) of Chapter II of the Act lays down that no member of the Board shall be a beneficiary of the Trust during the period he holds the office.

Audit noticed (June 2005) that since office-bearers of two non-government organisations (NGOs) were also members of the Board, these organisations were not eligible for any grant-in-aid according to Section 4 (5) of the Act *ibid*. However, the Trust, in violation of the provisions of the Act, released grant-in-aid of Rs. 10.97 lakh to these NGOs under “Establishment of Relief Institution Scheme” (ERI Scheme) during 2003-05 which was irregular. It was also observed that since registration of these NGOs had expired on 11 and 12 March 2005 respectively, they were not eligible for any grant-in-aid thereafter in terms of Section 4 of ERI Scheme. However, the Trust, in violation of these provisions, released (June 2005) further grant-in-aid of Rs. 8.49 lakh to these NGOs under the said scheme.

Thus, violation of the provisions of the Act by the Trust resulted in irregular release of grant-in-aid of Rs. 19.46 lakh (Rs. 10.97 lakh and Rs. 8.49 lakh) to two NGOs during 2003-05.

In response to the audit observation, the Trust stated (December 2005) that henceforth the Trust shall adhere to the provisions of the Act in letter and spirit and no grant-in-aid shall be sanctioned in favour of any NGO who are represented on the Board of the Trust. Subsequently, the Trust stated (July

2006) that in view of audit observation, it had issued recovery notices to both the organisations.

The Ministry stated (October 2006) that the office-bearers of two NGOs who had been appointed as members of the Board with effect from 9 December 2003 had been paid grant-in-aid of Rs. 13.23 lakh only during their tenure as members of the Board. It further stated that if a ban is imposed on release of grants to such NGOs whose office-bearers are members of the Board of the Trust, the NGOs will not be in a position to render services to the real beneficiaries. It justified release of grant-in-aid of Rs. 8.49 lakh to NGOs beyond the date of their registration on the ground that the process of renewal of registration in continuation of the initial registration period was in progress. The reply is not tenable as the office-bearers were declared as elected on 22 August 2003. Consequently, the grant-in-aid of Rs. 6.23 lakh paid to these NGOs during the intervening period of August 2003 to December 2003 was unethical. Further, justification of the Ministry to release grant-in-aid to NGOs whose office-bearers were members of the Board on the ground that NGOs would not be in a position to render services to the real beneficiaries does not hold good in view of the specific provision of the Act passed by the Parliament. The release of grant-in-aid to NGOs after expiry of their registration was also irregular as they were not eligible for any grant-in-aid in terms of Section 4 of ERI Scheme. The fact, therefore, remains that the Trust violated the provisions of the Act and irregularly released grant-in-aid of Rs. 19.46 lakh to two NGOs during 2003-05.

CHAPTER XI : MINISTRY OF URBAN DEVELOPMENT

Delhi Development Authority

11.1 Blocking of funds

Delay in providing structural drawings and material to a contractor coupled with total inaction resulted in blocking of funds of Rs. 1.91 crore and delay of three years in construction of a convention centre.

Rules¹ provide that no tender shall be invited unless stipulated material are available or are likely to be received before the work commences and essential architectural and structural drawings together with the specifications are ready for being made available to the contractor at the time of invitation of tenders.

Test check of records of Eastern Division-IX of the Delhi Development Authority (DDA) revealed that a convention centre was to be built at Shastri Park at a cost of Rs. 11 crore. This work included construction of building, services, horticulture work, water proofing and electrical works. The work for construction of the building was awarded in October 2002 to a contractor at a negotiated amount of Rs. 3.54 crore with date of start and completion of November 2002 and November 2003 respectively.

The progress of the work was however retarded due to failure of DDA to provide the structural drawings for 156 days, non issue of TMT steel for 437 days, non-availability of cement for 62 days and delay in casting of basement slab on account of non-laying of electrical conduit for 32 days to the contractor as per the terms of the agreement. The contractor suspended the work in December 2005 after executing 65 *per cent* of the work. In January 2006, the contractor informed that they would be willing to continue the work provided the hindrances were removed and escalation costs paid after grant of extension of the agreement. However, there was no response from DDA and the work remained incomplete as of October 2006. The contractor had been paid Rs. 1.91 crore upto the November 2005.

Thus, failure of DDA to provide structural drawings and materials in accordance with the terms of the agreement coupled with inaction after January 2006 resulted in blocking of funds of Rs. 1.91 crore and delay of three years as of October 2006 in construction of the convention centre.

¹ Section 15.2.1.3 of CPWD Works Manual

The matter was referred to the Ministry in July 2006; their reply was awaited as of December, 2006.

11.2 Non-recovery of cess

The Delhi Development Authority failed to recover cess from the bills of contractors as required under the Building and Other Construction Workers' Welfare Cess Act 1996 and remit Rs. 67.48 lakh due to the Workers' Welfare Board. Due to non remittance of the cess, the DDA was also liable for penalty of a sum not exceeding Rs. 68.16 lakh.

The Building and Other Construction Workers' Welfare Cess Act 1996 provides for the levy of a cess at a rate not exceeding two *per cent* but not less than of one *per cent* of the cost of construction incurred by an employer engaged in any construction work. The cess is to be collected by the local authority or the State Government and 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 NCT 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 Delhi directed that all government departments and agencies carrying out any activity covered under the provisions of the Act shall get themselves registered with its Labour department and that they should deduct one *per cent* of the approved cost of the work from the bills of the contractor at the time of making payment as cess. The amount so collected was to be remitted within 30 days to the Secretary Delhi Building and other Construction Workers Welfare Board after deducting one *per cent* of the total amount collected for meeting administrative expenses. The cess is leviable on all contracts with effect from 10 January 2002. DDA also issued a circular in February 2006 indicating *inter alia* that the Executive Engineer and Divisional Accountant shall be responsible for ensuring necessary deductions at the prescribed rate and for maintaining the monthly accounts in respect of each work in their respective divisions.

Audit ascertained (September/December 2005 and June 2006) that the following divisional authorities of DDA failed to deduct the cess from the bills of the contractors engaged in works and deposit cess of Rs. 67.48 lakh with

the Board due after deduction of administrative expenses as below:

Sl. No.	Division	Cess Due (Rupees in lakh)
1.	Flyover Division-I	17.17
2.	W.D-6	28.00
3.	W.D-6	22.99
4.	Total Cess due from the contractor	68.16
5.	Cess to be remitted to the Board after remitting one percent as administrative expenses.	67.48

Further, DDA was liable to pay penalty equal to the levy of cess i.e., Rs. 68.16 lakh to the Workers' Welfare Board for non payment of cess within the specified time in terms of the Act.

The Ministry stated (December 2006) that cess was recovered from the contractors in respect of cases mentioned at Sl.No. 1 and 3 in the month of August 2006 and June 2006 respectively. In the case of work at Sl. no.2, the matter had been taken up with the agency in August 2006 asking the agency to deposit the amount.

Thus, the failure on the part of the divisional authorities to deduct the cess and deposit it with the designated authority resulted in non-compliance with the mandatory provisions of an Act. No responsibility has been fixed on the divisional authorities for this lapse.

11.3 Avoidable extra expenditure in the execution of a work

Failure on the part of Delhi Development Authority to ensure unencumbered site before award of work of construction of a housing colony and subsequent reduction in scope of the work followed by award of balance work to another contractor resulted in avoidable extra expenditure of Rs. 24.03 lakh.

Rules* envisage that the department should not issue tender notices unless all tender documents including complete set of architectural and structural drawings as well as site free from encroachment and hindrances are available. The primary objective of these stipulations is to enable unhindered and timely execution of the work.

A test check of the records of the Executive Engineer (SED-I) conducted in May 2006 revealed delay of 16 months in execution of a work for construction

* Paras 17.3.1, 17.3.2 and 4.21 of CPWD Manual Volume II.

of a housing complex as well as extra expenditure of Rs. 24.03 lakh due to non-adherence to the above codal stipulations as detailed below:

- A work of construction of 168 HIG houses and 126 scooter garages at Sarita Vihar Gr.III was awarded to a contractor in January 2002 at a cost of Rs. 4.97 crore with stipulated dates of start and completion of 9 February 2002 and 8 February 2004 respectively. The pile foundation work for these houses was to be done by another agency.
- The work could not be progressed as the site was encumbered by the presence of a temple and some trees in two blocks. The existence of the hindrances was known to the divisional authorities since at least April 2001 and there was in fact a stay order of the Delhi High Court on the removal of the temple. The hindrances obstructed the construction of 16 houses and 12 scooter garages in these two blocks.
- The hindrances were finally removed in February 2004. Thereafter, the pile foundation work for the 16 houses was awarded to a contractor in June 2004 with stipulated period of completion as two months. The work of pile foundation was also delayed due to non-availability of concrete design mix.
- In July 2004, the contractor who had been awarded the work of construction of all the houses expressed his inability to take up the work in the two blocks anticipating delay in handing over of clear site and rise in costs. The Chief Engineer acceded (July 2004) to the request of the contractor for withdrawal of construction work in the two blocks from the scope of the work in the agreement. The work of the remaining 152 houses and 114 scooter garages was completed in July 2004 and Rs. 4.45 crore was paid to the contractor in October 2004. The total amount of work done was Rs. 4.88 crore and the final bill of the contractor was pending as of July 2006.
- The balance work of construction of 16 houses and 12 scooter garages was awarded in October 2004 to another contractor at a cost of Rs. 72.32 lakh with stipulated dates of start and completion as 31 October 2004 and 30 April 2005 respectively. The work was completed on 5 July 2005 at a cost of Rs. 75.37 lakh.

The matter was referred to DDA/Ministry in August 2006. DDA stated (August 2006) that NIT was issued with the objective of execution of all the

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168 houses and 126 garrages by removing the hindrances like stay from court, existence of the temple etc. DDA added that there was no financial loss as the entire cost of construction would be recovered from the allottees. The reply is not tenable as it was injudicious on the part of the divisional authorities to award the work without removal of all the hindrances. This ultimately resulted in extra expenditure of Rs. 24.03 lakh[†] which is now to be borne by the allottees as well as delay of over 16 months in completion of the entire work.

The reply of the Ministry was awaited as of November 2006.

[†] Calculated on pro rata basis considering the difference of cost of completion of the original and balance work.

CHAPTER XII : MINISTRY OF YOUTH AFFAIRS AND SPORTS

Nehru Yuva Kendra Sangathan

12.1 Unauthorised occupation of space

Nehru Yuva Kendra Sangathan unauthorisedly occupied space belonging to the Sports Authority of India and sublet it to private contractors free of rent for running a canteen. This irregular action resulted in creating a liability of Rs. 24.24 lakh towards rent for this space as demanded by the Sports Authority of India for the period from March 1998 to March 2006.

Nehru Yuva Kendra Sangathan (NYKS) is an autonomous organisation set up in December 1986 under the administrative control of the Ministry of Youth Affairs and Sports (Ministry). NYKS rented (1994) space measuring 17069.34 square feet at a subsidised rate of Rs. 15 per square feet in the Indira Gandhi Stadium (IGS), New Delhi from the Sports Authority of India (SAI), another autonomous body under the same Ministry for establishing its office. No lease agreement for renting out the space was entered into between NYKS and SAI. The rented area with NYKS was reduced to 16746.34 square feet with effect from October 2005. The rent was revised to Rs. 30 per square feet with effect from 1 April 1997.

Audit ascertained (January 2006) that NYKS had unauthorisedly occupied space measuring 833 sq.ft, which was not covered under the area allotted to it by SAI and had been letting out this space since March 1998 to private contractors free of rent for running a canteen without taking the permission of SAI/Ministry. Audit also noticed that the contractor further sublet it (September 2005) for a rent of Rs. 4000 per month. SAI had come to know about the unauthorised use of space in March 2001 and requested NYKS to vacate it immediately. It also brought the matter to the notice of the Ministry in August 2005. SAI also claimed (March 2006) rent of Rs. 24.24 lakh from NYKS for the unauthorised retention of space from March 1998 to March 2006. NYKS did not either respond to SAI's request for vacating the unauthorised space and payment of rent or pay the rent. Instead, it continued to sublet the unauthorisedly occupied space for canteen and that too rent free.

In response to the audit observation, NYKS stated (January and July 2006) that operating a canteen in the space was an internal issue for the welfare of the staff. The employees of other departments including the staff of SAI, players and visitors etc also used the canteen. In another reply, NYKS stated (August 2006) that the area of canteen was allocated to NYKS and rent was

being paid regularly and there was no unauthorised occupancy. The canteen area was also not sublet to anybody. It had decided to outsource the canteen service and the contractor had been allowed to use the area free of cost for running the canteen. The reply is not tenable as the unauthorised occupation of space by NYKS had already been noticed and raised by SAI in March 2001. The fact that the contractor to whom the space had been unauthorisedly given by NYKS free of rent, had further sublet the canteen for a rent of Rs. 4000 per month. This had also been confirmed by the person who had hired this space. On Audit requesting for the comments of SAI on the reply of the NYKS, the former stated (August 2006) that NYKS had unauthorisedly rented out space measuring 833 sq. ft. in the East Plaza i.e. below the dome for running a canteen since March 1998, which was not covered under the area allotted to it by SAI. It is thus evident that the canteen space was not allotted to it by SAI and NYKS was not entitled to occupy this space and sublet it. By doing so unauthorisedly, it has incurred a liability of Rs. 24.24 lakh towards rent for the space.

The matter was referred to the Ministry in July 2006, their reply was awaited as of December 2006.

Sports Authority of India

12.2 Expenditure due to short recovery and delayed deposit of service tax

Sports Authority of India short recovered service tax from its clients for providing its stadia for organising functions during July 1997 to September 2004 and incurred expenditure of Rs. 25.56 lakh out of its own funds for depositing the tax. It had to pay interest of Rs. 38.09 lakh due to belated payment of service tax. The total irregular expenditure was Rs. 63.65 lakh.

The Finance Act, 1997 imposed service tax of five *per cent* with effect from 1 July 1997 on mandap i.e. temporary occupation services provided for organising any official, social or business function for a consideration. According to Section 75 of the Finance Act, 1994, interest at the prescribed rate was chargeable for delayed payment of service tax. In October 2004, Government of India launched Special Registration Scheme according to which no penalty was leviable if the service providers got themselves registered by 31 October 2004 and paid the service tax dues with interest.

Audit noted (May 2006) that SAI had been rendering services to various organisations by providing its stadia for organising functions. SAI failed to register itself with the Commissionerate of Service Tax, Delhi in July 1997

and did not recover service tax properly from its clients. In October 2004, under the Special Registration Scheme, SAI got itself registered and deposited Rs. 16.87 lakh as service tax for the period from July 1997 to September 2004, out of which Rs. 8.76 lakh only had been recovered from the clients and Rs. 8.11 lakh was paid out of its own funds. Audit further noticed that the amount of service tax paid by SAI was not correct as SAI had rendered services valuing Rs. 6.86 crore during July 1997 to September 2004 and total amount recoverable on account of service tax was Rs. 34.86 lakh.

On being pointed out in audit, SAI deposited further service tax of Rs. 17.45 lakh in August 2006 out of its own funds. Balance of Rs. 0.54 lakh is yet to be deposited. In addition, as per Section 75 of the Finance Act 1994, SAI is liable to pay interest on the belated payment of service tax. The interest on the belated deposit of tax which worked out to Rs. 38.09 lakh upto 23 August 2006 has also been paid by August 2006.

Thus, SAI failed to get itself registered with the service tax department until October 2004, and did not collect service tax from its clients properly and did also not liquidate its service tax liability timely. This resulted in SAI incurring avoidable expenditure of Rs. 63.65 lakh on account of bearing unnecessary service tax liability (Rs. 25.56 lakh) including interests liability (Rs. 38.09 lakh).

The matter was referred to the Ministry in November 2006; their reply was awaited as of December 2006.

CHAPTER XIII

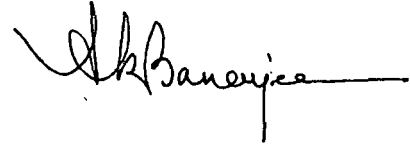
13.1 Follow up action on Audit Reports-Summarised Position

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, PAC desired that submission of pending Action Taken Notes (ATNs) pertaining to Audit Reports for the years ended March 1994 and 1995 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) upto the period ended 31 March 2005 (**Appendix-VIII**) 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 124 paragraphs on which ATNs were required to be sent, final ATNs in respect of 49 paragraphs were awaited while ATNs in respect of 75 paragraphs had not been received at all.



(Dr. A.K. BANERJEE)

Director General of Audit

Central Revenues

New Delhi

Dated: 19 FEB 2007

COUNTERSIGNED



(Vijayendra N. Kaul)

Comptroller and Auditor General of India

New Delhi

Dated: 21 FEB 2007

APPENDIX - I

(Referred to in paragraph 1.1)

Grants/loans released during 2005-2006 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	Grant	Loan
Agriculture			
1.	Central Agricultural University, Imphal	Nil	Nil
2.	Coconut Development Board, Kochi	3500.00	Nil
3.	National Co-operative Development Corporation, New Delhi	2952.70	Nil
4.	National Horticulture Board, Gurgaon	10531.00	Nil
5.	National Institute of Agricultural Extension Management, Hyderabad	1286.37	Nil
6.	National Oil Seeds and Vegetable Oil Development Board, Gurgaon	800.00	Nil
		19070.07	Nil
Agriculture Research and Education			
7.	Indian Council of Agricultural Research, New Delhi	183900.00	Nil
		183900.00	Nil
Animal Husbandry and Dairying			
8.	Veterinary Council of India, New Delhi	100.00	Nil
		100.00	Nil
Chemicals and Fertilizers			
9.	National Institute of Pharmaceutical Education and Research, Mohali	1324.00	Nil
		1324.00	Nil
Coal & Mines			
10.	Coal Mines Provident Fund Organisation, Dhanbad	Nil	Nil
		Nil	Nil
Commerce			
11.	Agricultural & Processed Food Products Export Development Authority, New Delhi	6597.91	Nil
12.	Coffee Board (General Fund Accounts), Bangalore	12425.68	Nil
13.	Coffee Board (Pool Fund Accounts), Bangalore	Nil	Nil
14.	Export Inspection Agency, Chennai	Nil	Nil
15.	Export Inspection Agency, Cochin	Nil	Nil
16.	Export Inspection Agency, Kolkata	Nil	Nil
17.	Export Inspection Council, Kolkata	450.00	Nil
18.	Marine Products Export Development Authority, Kochi	135.00	Nil
19.	Rubber Board, Kottayam	9073.70	Nil
20.	Spices Board, Kochi	3200.00	Nil
21.	Tea Board, Kolkata	12013.13	Nil
		43895.42	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
Company Affairs			
22.	Competition Commission of India-Institutional Development Fund, New Delhi	150.00	Nil
		150.00	Nil
Consumer Affairs			
23.	Bureau of Indian Standards, New Delhi	Nil	Nil
		Nil	Nil
Culture			
24.	Allahabad Museum Society, Allahabad	147.00	Nil
25.	Asiatic Society, Kolkata	665.00	Nil
26.	Central Institute of Buddhist Studies, Leh	768.82	Nil
27.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi	576.28	Nil
28.	Centre for Cultural Resources and Training, New Delhi	856.00	Nil
29.	Delhi Public Library (Delhi Library Board), New Delhi	730.00	Nil
30.	Eastern Zonal Cultural Centre, Kolkata	474.05	Nil
31.	Gandhi Smriti and Darshan Samiti, New Delhi	652.37	Nil
32.	Indian Museum, Kolkata	2207.00	Nil
33.	Indira Gandhi National Centre for the Arts, New Delhi	55.00	Nil
34.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal	565.00	Nil
35.	Kalakshetra Foundation, Chennai	320.00	Nil
36.	Khuda Baksh Oriental Public Library, Patna	304.66	Nil
37.	Lalit Kala Academy, New Delhi	789.00	Nil
38.	National Council of Science Museum, Kolkata	3070.00	Nil
39.	National Museum of History of Art Conservation and Museology, New Delhi	106.00	Nil
40.	National School of Drama, New Delhi	1469.00	Nil
41.	National Culture Fund, New Delhi	200.00	Nil
42.	Nehru Memorial Museum and Library, New Delhi	726.00	Nil
43.	North Central Zone Cultural Centre, Allahabad	474.00	Nil
44.	North East Zone Cultural Centre, Dimapur	561.75	Nil
45.	North Zone Cultural Centre, Patiala	564.50	Nil
46.	Raja Ram Mohan Roy Library Foundation, Kolkata	2556.00	Nil
47.	Rampur Raza Library Board, Rampur	277.00	Nil
48.	Sahitya Akademi, New Delhi	1305.00	Nil
49.	Salarjung Museum, Hyderabad	1055.00	Nil
50.	Sangeet Natak Akademi, New Delhi	1675.00	Nil
51.	South Central Zone Cultural Centre, Nagpur	465.36	Nil
52.	South Zone Cultural Centre, Thanjavur, Tamil Nadu	395.47	Nil
53.	Victoria Memorial Hall, Kolkata	777.16	Nil
54.	West Zone Cultural Centre, Udaipur	454.52	Nil
		25241.94	Nil
Defence			
55.	Himalayan Mountaineering Institute, Darjeeling	106.92	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
56.	Jawahar Institute of Mountaineering and Winter Sports, Pehalgam	25.26	Nil
57.	Nehru Institute of Mountaineering, Uttarkashi	179.42	Nil
		311.60	Nil
External Affairs			
58.	Haj Committee	Nil	Nil
59.	Indian Council for Cultural Relations, New Delhi	6050.00	Nil
60.	Indian Council for World Affairs, New Delhi	225.00	Nil
		6275.00	Nil
Environment and Forest			
61.	Central Zoo Authority of India, New Delhi	1723.00	Nil
62.	Wild Life Institute of India, Dehradun	986.54	Nil
63.	Animal Welfare Board, Chennai	524.90	Nil
64.	National Bio-Diversity Authority, Chennai	137.74	Nil
		3372.18	Nil
Finance			
65.	Insurance Regulatory and Development Authority, Hyderabad	Nil	Nil
66.	Securities and Exchange Board of India, Mumbai	Nil	Nil
		Nil	Nil
Health and Family Welfare			
67.	All India Institute of Medical Sciences, New Delhi	22423.12	Nil
68.	Central Council of Homoeopathy, New Delhi	70.00	Nil
69.	Central Council for Research in Ayurveda and Siddha, New Delhi	3838.75	Nil
70.	Central Council for Research in Homoeopathy, New Delhi	1410.00	Nil
71.	Central Council for Research in Unani Medicine, New Delhi	2374.84	Nil
72.	Central Council for Research in Yoga and Naturopathy, New Delhi	250.00	Nil
73.	Central Council of Indian Medicine, New Delhi	87.08	Nil
74.	Chittaranjan National Cancer Institute, Kolkota	15523.00	Nil
75.	Dental Council of India, New Delhi	18.00	Nil
76.	Indian Council of Medical Research, New Delhi	36500.00	Nil
77.	Indian Nursing Council, New Delhi	25.00	Nil
78.	Medical Council of India, New Delhi	160.00	Nil
79.	Morarji Desai National Institute of Yoga, New Delhi	252.30	Nil
80.	National Board of Examination, New Delhi	677.00	Nil
81.	National Institute of Ayurveda, Jaipur	1195.00	Nil
82.	National Institute of Health and Family Welfare, New Delhi	1616.95	Nil
83.	National Institute of Homoeopathy, Kolkata	860.00	Nil
84.	National Institute of Mental Health and Neuro Sciences, Bangalore	4876.50	Nil
85.	National Institute of Naturopathy, Pune	150.00	Nil
86.	Pharmacy Council of India, New Delhi	5.00	Nil
87.	Post Graduate Institute of Medical Education and Research, Chandigarh	8083.78	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
88.	Rashtriya Aarogya Nidhi, New Delhi	284.00	Nil
89.	Rashtriya Ayurveda Vidyapeeth, New Delhi	78.24	Nil
		100758.56	Nil
Heavy Industry			
90.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi	19701.00	Nil
		19701.00	Nil
Home Affairs			
91.	National Human Rights Commission, New Delhi	1112.00	Nil
		1112.00	Nil
Human Resource Development			
92.	Aligarh Muslim University, Aligarh	20367.58	Nil
93.	All India Council for Technical Education, New Delhi	9148.00	Nil
94.	Assam University, Silchar	1132.32	Nil
95.	Auroville Foundation, Auroville, Tamil Nadu	201.25	Nil
96.	Baba Saheb Bhimrao Ambedkar University, Lucknow	240.48	Nil
97.	Banaras Hindu University, Varanasi	22947.59	Nil
98.	Bharat Shiksha Kosha, New Delhi	Nil	Nil
99.	Board of Apprenticeship Training, Chennai	1638.00	Nil
100.	Board of Apprenticeship Training, Kanpur	595.19	Nil
101.	Board of Apprenticeship Training, Mumbai	630.00	Nil
102.	Board of Practical Training, Kolkata	499.25	Nil
103.	Central Tibetan Schools Administration, New Delhi	1890.00	Nil
104.	Delhi University, New Delhi	15060.29	Nil
105.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	400.00	Nil
106.	Indian Council of Historical Research, New Delhi	711.36	Nil
107.	Indian Council of Philosophical Research, New Delhi	367.62	Nil
108.	Indian Council of Social Sciences Research, New Delhi	4181.02	Nil
109.	Indian Institute of Advanced Studies, Shimla	494.00	Nil
110.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior	803.00	Nil
111.	Indian Institute of Information Technology, Allahabad	1563.00	Nil
112.	Indian Institute of Management, Ahmedabad	Nil	Nil
113.	Indian Institute of Management, Bangalore	Nil	Nil
114.	Indian Institute of Management, Indore	1808.00	Nil
115.	Indian Institute of Management, Kolkata	Nil	Nil
116.	Indian Institute of Management, Kozhikode	1619.00	Nil
117.	Indian Institute of Management, Lucknow	1514.00	Nil
118.	Indian Institute of Technology, Chennai	12265.00	Nil
119.	Indian Institute of Technology, Delhi	8800.00	Nil
120.	Indian Institute of Technology, Guwahati	7254.00	Nil
121.	Indian Institute of Technology, Kanpur	10250.00	Nil
122.	Indian Institute of Technology, Kharagpur	11450.00	Nil
123.	Indian Institute of Technology, Mumbai	11930.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
124.	Indian Institute of Technology, Roorkee	9010.00	Nil
125.	Indian School of Mines, Dhanbad	2211.00	Nil
126.	Indira Gandhi National Open University, New Delhi	3024.00	Nil
127.	Jamia Millia Islamia, New Delhi	6868.51	Nil
128.	Jawaharlal Nehru University, New Delhi	10102.36	Nil
129.	Kendriya Hindi Shikshan Mandal, Agra	955.85	Nil
130.	Kendriya Vidyalaya Sangathan, New Delhi	82294.00	Nil
131.	Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi	Nil	Nil
132.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha	1016.95	Nil
133.	Maharishi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain	25.00	Nil
134.	Malviya National Institute of Technology, Jaipur	1250.00	Nil
135.	Maulana Azad National Institute of Technology, Bhopal	1140.00	Nil
136.	Maulana Azad National Urdu University, Hyderabad	1334.73	Nil
137.	Mizoram University Aizal	2524.74	Nil
138.	Motilal Nehru National Institute of Technology, Allahabad	1580.00	Nil
139.	Nagaland University, Kohima	2044.32	Nil
140.	National Bal Bhavan Society, New Delhi	Nil	Nil
141.	National Book Trust, New Delhi	1702.22	Nil
142.	National Commission for Minority Educational Institution, New Delhi	165.41	Nil
143.	National Institute of Adult Education, New Delhi	Nil	Nil
144.	National Council for Promotion of Sindhi Language, Vadodara	60.00	Nil
145.	National Council for Promotion of Urdu Language, New Delhi	1153.01	Nil
146.	National Council for Teachers Education, New Delhi	Nil	Nil
147.	National Council of Educational Research and Training, New Delhi	7513.00	Nil
148.	National Council of Rural Institutes, Hyderabad	24.00	Nil
149.	National Institute of Educational Planning and Administration, New Delhi	515.65	Nil
150.	National Institute of Foundry and Forge Technology, Ranchi	831.00	Nil
151.	National Institute of Technical Teachers Training & Research, Bhopal	720.00	Nil
152.	National Institute of Technical Teachers Training & Research, Chandigarh	718.06	Nil
153.	National Institute of Technical Teachers Training & Research, Chennai	779.93	Nil
154.	National Institute of Technical Teachers Training & Research, Kolkata	624.25	Nil
155.	National Institute of Technology, Durgapur	1760.00	Nil
156.	National Institute of Technology, Hamirpur	925.00	Nil
157.	National Institute of Technology, Jamshedpur	1400.00	Nil
158.	National Institute of Technology, Kozhikode	2500.00	Nil
159.	National Institute of Technology, Kurukshetra	1400.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
160.	National Institute of Technology, Patna	1200.00	Nil
161.	National Institute of Technology, Rourkela	2125.00	Nil
162.	National Institute of Technology, Silchar	1237.95	Nil
163.	National Institute of Technology, Srinagar	1225.00	Nil
164.	National Institute of Technology, Surathkal	1972.73	Nil
165.	National Institute of Technology, Tiruchirapalli	1672.00	Nil
166.	National Institute of Technology, Warangal	2433.77	Nil
167.	National Institute of Industrial Engineering, Mumbai	1065.41	Nil
168.	National Institute of Open Schooling, New Delhi	360.00	Nil
169.	Navodaya Vidyalaya Samiti, New Delhi	72185.00	Nil
170.	North Eastern Hill University, Shillong	4036.72	Nil
171.	North Eastern Regional Institute of Science and Technology, Nirjuli, Itanagar	1425.00	Nil
172.	Pondicherry University, Pondicherry	2363.48	Nil
173.	Project of History of Indian Science, Philosophy and Culture, New Delhi	Nil	Nil
174.	Rashtriya Sanskrit Sansthan, New Delhi	3207.00	Nil
175.	Rashtriya Sanskrit Vidyapeeth, Tirupati	25.00	Nil
176.	Sant Longowal Institute of Engineering and Technology, Chandigarh	1100.00	Nil
177.	Sardar Vallabh Bhai National Institute of Technology, Surat	1650.00	Nil
178.	School of Planning and Architecture, New Delhi	960.00	Nil
179.	Tezpur University, Tezpur	704.16	Nil
180.	University Grants Commission, New Delhi	117660.53	Nil
181.	University of Hyderabad, Hyderabad	4316.08	Nil
182.	Visvesvaraya National Institute of Technology, Nagpur	Nil	Nil
183.	Visva Bharati, Santiniketan	4870.16	Nil
		525727.93	Nil
Agro-Rural Industries			
184.	Coir Board, Kochi	3892.27	Nil
185.	Khadi and Village Industries Commission, Mumbai	61576.00	Nil
		65468.27	Nil
Information and Broadcasting			
186.	Prasar Bharati, New Delhi	107802.00*	17547.00
187.	Press Council of India, New Delhi ¹	214.48	Nil
		108016.48	17547.00
Labour & Employment			
188.	Central Board of Workers Education, Nagpur	2534.00	Nil
189.	Employees Provident Fund Organisation, New Delhi	Nil	Nil
190.	Employees State Insurance Corporation, New Delhi	Nil	Nil
191.	V.V. Giri National Labour Institute, Noida, Uttar Pradesh	490.00	Nil
		3024.00	Nil

*This includes Rs.9117 lakh for leave salary and pension contribution for employees of Central Government on deemed deputation to Prasar Bharti, paid non cash by way of book-adjustment. Actual release, under non plan is Rs. 85174 lakhs.

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
Law & Justice			
192.	National Judicial Academy, Bhopal	90.00	Nil
193.	State Legal Services Authority, (UT) Chandigarh	Nil	Nil
194.	National Legal Services Authority, New Delhi	1000.00	Nil
		1090.00	Nil
Minority Affairs			
195.	Central wakf council, New Delhi	143.00	Nil
		143.00	Nil
Power			
196.	Bureau of Energy Efficiency, New Delhi	Nil	Nil
197.	Central Electricity Regulatory Commission, New Delhi	584.01	Nil
198.	National Power Training Institute, Faridabad	153.00	Nil
		737.01	Nil
Railways			
199.	Centre for Railway Information Systems, New Delhi	Nil	Nil
		Nil	Nil
Rural Development			
200.	Council for Advancement of People's Action and Rural Technology, New Delhi	7000.00	Nil
201.	National Institute of Rural Development, Hyderabad	Nil	Nil
		7000.00	Nil
Science and Technology			
202.	Sree Chitra Tirunal Institute of Medical Sciences, Thiruvananthapuram	7760.00	Nil
203.	Technology Development Board, New Delhi	4266.00	Nil
		12026.00	Nil
Shipping			
204.	Chennai Port Trust, Chennai	Nil	Nil
205.	Cochin Port Trust, Cochin	Nil	Nil
206.	Indian Institute of Maritime Studies, Mumbai	Nil	Nil
207.	Jawahar Lal Nehru Port Trust, Nahava Shera	Nil	Nil
208.	Kandla Dock Labour Board, Kandla	Nil	Nil
209.	Kandla Port Trust, Gandhidham	Nil	Nil
210.	Kolkata Dock Labour Board, Kolkata	Nil	Nil
211.	Kolkata Port Trust, Kolkata	316.26	Nil
212.	Mormugao Port Trust, Mumbai	Nil	Nil
213.	Chairman Mumbai Port Trust Erstwhile Mumbai Dock Labour Board, Mumbai	Nil	Nil
214.	Mumbai Port Trust, Mumbai	Nil	Nil
215.	Mumbai Port Trust Pension Fund Trust	Nil	Nil
216.	New Mangalore Port Trust	Nil	Nil
217.	Paradip Port Trust, Paradip	Nil	Nil
218.	Seaman's Provident Fund Organisation, Mumbai	Nil	Nil
219.	Tariff Authority of Major Ports, Chennai	2674.70	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
220.	Tuticorin Port Trust, Tuticorin	Nil	Nil
221.	Vizag Dock Labour Board, Vishakapatnam	Nil	Nil
222.	Vizag Port Trust, Vishakapatnam	Nil	Nil
		2990.96	Nil
Scientific and Industrial Research			
223.	Council of Scientific and Industrial Research, New Delhi	145349.00	Nil
		145349.00	Nil
Social Justice and Empowerment			
224.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai	1131.00	Nil
225.	National Commission for Backward Classes, New Delhi	137.00	Nil
226.	National Institute for Visually Handicapped, Dehradun	831.00	Nil
227.	National Institute of Mentally Handicapped, Hyderabad	1369.00	Nil
228.	Dr. Shyama Prasad Mukherjee National Institute of Orthopaedically Handicapped, Kolkata	578.00	Nil
229.	National Trust for Welfare of Persons with Austism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	Nil	Nil
230.	Pandit Deen Dayal Upadhyay Institute for the Physically Handicapped, New Delhi	409.00	Nil
231.	Rehabilitation Council of India, New Delhi	380.00	Nil
232.	Swami Vivekananda National Institute for Rehabilitation Training & Research, Cuttack	1129.00	Nil
		5964.00	Nil
Telecommunication and Information Technology			
233.	Telecom Regulatory Authority of India, New Delhi	1520.00	Nil
234.	Telecom Regulatory Authority of India CPF Account, New Delhi	Nil	Nil
		1520.00	Nil
Textile			
235.	Central Silk Board, Bangalore	Nil	Nil
236.	Jute Manufactures Development Council, Kolkata	Nil	Nil
237.	National Institute of Fashion Technology, New Delhi	23.53	Nil
238.	Textiles Committee, Mumbai	1328.28	Nil
		1351.81	Nil
Urban Development & Poverty Alleviation			
239.	Delhi Development Authority, New Delhi	Nil	Nil
240.	Delhi Urban Arts Commission, New Delhi	71.53	Nil
241.	Lakshadweep Building Development Board, Kavaratti	Nil	Nil
242.	National Capital Region Planning Board, New Delhi	2081.00	Nil
243.	Rajghat Samadhi Committee, New Delhi	162.14	Nil
		2314.67	Nil
Water Resources			
244.	Brahmaputra Board, Guwahati	3129.00	Nil
245.	Narmada Control Authority, Indore	Nil	Nil
		3129.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
Women and Child Development			
246.	National Institute of Public Co-operation and Child Development, New Delhi	1428.06	Nil
247.	National Commission for Women, New Delhi	559.75	Nil
248.	Central Adoption Resource Agency, New Delhi	130.00	Nil
		2117.81	Nil
Youth Affairs and Sports			
249.	Lakshmbai National Institute of Physical Education, Gwalior	1310.00	Nil
250.	Nehru Yuva Kendra Sangathan, New Delhi	7588.98	Nil
251.	Sports Authority of India, New Delhi	20188.60	Nil
		29087.58	Nil
	Grand Total	1322269.29	17547.00

APPENDIX - II

(Referred to in paragraph 1.1)

Bodies audited under sections 19(2) and 20(1) of the CAG's (DPC) Act 1971, whose information for 2005-2006 not received as of December 2006

Sl. No.	Ministry/Department /Name of Body
Agriculture	
1.	Coastal Acquaculture Authority, Chennai
Commerce	
2.	Export Inspection Agency, Mumbai
3.	Export Inspection Agency, Delhi
4.	Tobacco Board, Guntur
Home	
5.	Municipal Council, Port Blair, A&N Islands
Human Resource Development	
6.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalpur
Water Resources	
7.	Betwa River Board, Jhansi
8.	National Water Development Agency, New Delhi

APPENDIX - III

(Referred to in paragraph 1.1.1)

Grants released during 2005-2006 to central autonomous bodies audited u/s 14(1) and 14(2) of CAG's (DPC) Act, 1971

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
Agriculture			
1.	National Co-operative Union of India, New Delhi	916.00	Nil
2.	National Labour Co-operative Federation of India Ltd., New Delhi	25.00	Nil
3.	National Council for Co-operative Training, New Delhi	1740.00	Nil
4.	Small Farmers Agriculture Business Consortium, New Delhi	16268.34	Nil
Atomic Energy			
5.	Atomic Energy Education Society, Mumbai	1883.00	Nil
6.	Harish Chandra Research Institute, Allahabad	941.00	Nil
7.	Institute of Mathematical Sciences, Chennai	1018.00	Nil
8.	Institute of Physics, Bhubaneswar	1574.25	Nil
9.	Institute of Plasma Research, Gandhi Nagar	7686.00	Nil
10.	Saha Institute of Nuclear Physics, Kolkata	5455.00	Nil
11.	Tata Institute of Fundamental Research, Mumbai	13722.00	Nil
12.	Tata Memorial Centre, Parel, Mumbai	10377.86	Nil
Bio-Technology			
13.	Centre for DNA finger printing and Diagnostics, Hyderabad	2000.00	Nil
14.	Institute of Bio-resources and Sustainable Development, Imphal	300.00	Nil
15.	Institute of Life Sciences, Bhubneshwar	1089.64	Nil
16.	National Brain Research Centre, Haryana	1838.00	Nil
17.	National Centre for Cell Science, Pune	2640.00	Nil
18.	National Centre for Plant Genome Research, New Delhi	1020.00	Nil
19.	National Institute of Immunology, New Delhi	3032.33	Nil
Chemical and Fertilisers			
20.	Central Institute of Plastics Engineering Technology, Chennai	1088.00	Nil
21.	Institute of Pesticide Formulation Technology, Gurgaon	69.80	Nil
Commerce			
22.	Engineering Export Promotion Council, Kolkata	1573.84	Nil
23.	Basic Chemical Pharmaceuticals and Cosmetic Export Promotion Council, New Delhi	55.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
24.	Basic Chemical Pharmaceuticals and Cosmetic Export Promotion Council, Mumbai	463.59	Nil
25.	Confederation of Indian Industries, New Delhi	67.60	Nil
26.	Carpet Export Promotion Council, New Delhi	245.99	Nil
27.	Coimbatore Industrial Infrastructure Association, Tamil Nadu	1330.00	Nil
28.	Council for Leather Exports, Tamil Nadu	898.19	Nil
29.	Cotton Textile Export Promotion Council, Mumbai	25.36	Nil
30.	Chemical and Allied Products Export Promotion Council, Kolkata	109.19	Nil
31.	Council for Leather Export, Chennai	132.46	Nil
32.	Electronic Computer Software Export Promotion Council, New Delhi	119.14	Nil
33.	Export Credit and Guarantee Corporation of India Ltd., Mumbai	6600.00	Nil
34.	Federation of Indian Export Organisation, New Delhi	89.44	Nil
35.	Federation of Indian Chambers of Commerce and Industry, New Delhi	42.24	Nil
36.	Gem and Jewellery Export Promotion Council, Mumbai	608.63	Nil
37.	Handicrafts Export Promotion Council, New Delhi	1223.76	Nil
38.	Handloom Export Promotion Council, Mumbai	26.62	Nil
39.	Indian Institute of Foreign Trade, New Delhi	396.14	Nil
40.	Indian Silk Export Promotion Council, Mumbai	55.00	Nil
41.	Indian Institute of Packing, Mumbai	260.00	Nil
42.	Leather Export Promotion Council, Chennai	266.34	Nil
43.	Maharashtra Industrial Development Corporation, Mumbai	3276.00	Nil
44.	National Bank for Agriculture and Rural Development, New Delhi	5477.50	Nil
45.	National Council for paper Pulp and Allied Industries, New Delhi	250.00	Nil
46.	National Council for Applied Economic Research, (NCAER) New Delhi.	100.00	Nil
47.	National Federation of Fishermen's Co-op. Ltd., New Delhi	92.06	Nil
48.	Project Export Promotion Council, New Delhi	27.74	Nil
49.	Plastic Export Promotion Council, Mumbai	290.73	Nil
50.	Quality Council of India, New Delhi	40.00	Nil
51.	Shellac Export Promotion Council, Kolkata	85.63	Nil
52.	Sports Goods Export Promotion Council, New Delhi	115.92	Nil
53.	West Bengal Trade Promotion Organisation, Kolkata	164.15	Nil
Culture			
54.	Nav Nalanda Mahavihara, Bhiar	458.53	Nil
Defence			
55.	Cantonment Board, Ahmednagar	165.00	Nil
56.	Cantonment Board, Barrackore	175.00	Nil
57.	Cantonment Board, Chakrata	130.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
58.	Cantonment Board, Clement town	125.00	Nil
59.	Cantonment Board, Danapur	190.00	Nil
60.	Cantonment Board, Firozpur	140.00	Nil
61.	Cantonment Board, Kasauli	110.00	Nil
62.	Cantonment Board, Khasyol	110.25	Nil
63.	Cantonment Board Landour	102.00	Nil
64.	Cantonment Board, Lansdowne	130.00	Nil
65.	Cantonment Board, Ramgarh	140.00	Nil
66.	Cantonment Board, Ranikhet	250.00	Nil
67.	Cantonment Board, Wellington	210.00	Nil
68.	Institute of Defence Studies and Analysis	1844.00	Nil
69.	Cantonment Board Delhi Cantt.	165.00	Nil
70.	Cantonment Board Almora	30.00	Nil
71.	Cantonment Board Badamibagh	88.50	Nil
72.	Cantonment Board Bakloh	75.00	Nil
73.	Cantonment Board Dagshai	65.00	Nil
74.	Cantonment Board Dalhousie	80.00	Nil
75.	Cantonment Board Faizabad	80.00	Nil
76.	Cantonment Board Jalapahar	60.00	Nil
77.	Cantonment Board Jalandhar	30.00	Nil
78.	Cantonment Board Jammu	60.00	Nil
79.	Cantonment Board Jutogh	75.00	Nil
80.	Cantonment Board Lebong	29.50	Nil
81.	Cantonment Board Nainital	55.00	Nil
82.	Cantonment Board Pachmarhi	63.00	Nil
83.	Cantonment Board Shillong	70.00	Nil
84.	Cantonment Board Subathu	62.00	Nil
Environment And Forest			
85.	Central Pollution Control Board, New Delhi	4454.01	Nil
86.	Govind Ballab Pant Himalayan Institute of Environment and Development	730.10	Nil
87.	Indian Council of Forestry Research & Education, Dehradun	6531.67	Nil
88.	Indian Institute of Forest Management, Bhopal	556.32	Nil
89.	Indian Plywood Industries Research and Training Institute, Bangalore	382.09	Nil
Finance			
90.	Indian Investment Centre, New Delhi	90.00	Nil
91.	Industrial Credit and Investment Corporation of India	3750.00	Nil
92.	Industrial Finance Corporation of India Ltd.	30000.00	Nil
93.	Institute of Economic Growth, Delhi	45.00	Nil
94.	National Agriculture Bank of Rural Aid and Development	1363.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
95.	National Institute of Financial Management, Faridabad	186.00	Nil
96.	National Institute of Public Finance & Policy, New Delhi	201.50	Nil
97.	Pension Fund Regulatory and Development Authority	200.00	Nil
98.	State Industrial Development Bank of India (SIDBI)	939.69	Nil
Food Processing Industries			
99.	West Bengal Industries Development Corporation Council House, Kolkata	2179.60	Nil
100.	West Bengal State Food Processing and Horticulture Development Corporation Ltd., Kolkata	601.75	Nil
Health and Family Welfare			
101.	All India Institute of Speech and Hearing, Mysore	396.00	Nil
102.	Central Council Combined Building Complex	174.00	Nil
103.	Central Drug Research Institute, Lucknow	174.95	Nil
104.	Gandhi Gram Institute of Rural Health and Family Welfare, Tamil Nadu	78.22	Nil
105.	Indian Medical Association, New Delhi	38.00	Nil
106.	Institute of Post-Graduate Teaching and Research in Ayurveda, Jamnagar	603.40	Nil
107.	International Institute of Population Sciences, Mumbai	965.25	Nil
108.	Kasturba Health Society, Wardha	644.50	Nil
109.	Lala Ram Swaroop Institute of Tuberculosis and Allied Diseases, New Delhi	1078.00	Nil
110.	National Institute of Biologicals	750.00	Nil
111.	National Institute of Sidha, Chennai	400.00	Nil
112.	New Delhi T.B Centre	75.00	Nil
113.	North Eastern Indira Gandhi Institute of Health and Medical Science	3000.00	Nil
114.	Pasteur Institute of India, Coonoor	398.34	Nil
115.	State Innovation in Family Planning Services Project Agency, Lucknow	3014.00	Nil
116.	Vallabhbhai Patel Chest Institute, New Delhi	950.00	Nil
117.	Voluntary Health Services, Chennai	737.12	Nil
Human Resource Development			
118.	Association of Indian Universities	49.50	Nil
119.	Avinash Institute of Home Science and Higher Education, Women's Coimbatore	1013.66	Nil
120.	Banasthali Vidyapith, Banasthali	376.88	Nil
121.	Central Institute of English and Foreign Languages, Hyderabad	1189.74	Nil
122.	Central Institute of Indian Language, Mysore	837.24	Nil
123.	Dayal Bagh Educational Institute, Agra	497.60	Nil
124.	Directorate of Adult Education, New Delhi	1279.23	Nil
125.	Gandhigram Rural Institute, Gandhigram	1118.52	Nil
126.	Gujarat Vidyapith, Ahemdabad	962.94	Nil
127.	Gurukul Kangri Vishwa Vidyalaya, Haridwar	834.37	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
128.	Indian Institute of Science, Bangalore	8900.00	Nil
129.	Jamia Hamdard, New Delhi	633.60	Nil
130.	Kendriya Hindi Sansthan, Agra	300.00	Nil
131.	Sh. Chandershekharandra Saraswati Vishwa Vidyalaya, Kancheepuram	60.50	Nil
132.	State Institute of Educational Technology, Kerala	77.50	Nil
133.	State Institute of Educational Technology, Orissa	52.50	Nil
134.	State Institute of Educational Technology, Hyderabad	35.50	Nil
135.	Tata Institute of Social Science, Mumbai	1166.55	Nil
Industrial Policy and Promotion			
136.	Central Manufacturing Technology Institute, Bangalore	640.00	Nil
Heavy Industry			
137.	Development Council for Cement Industries, Karnataka	449.98	Nil
138.	Fluid Control Research Institute, Kerala	580.00	Nil
Information and Broadcasting			
139.	Children's Film Society India, Mumbai	463.71	Nil
140.	Film and Television Institute of India, Pune	883.51	Nil
141.	Indian Institute of Mass Communication, New Delhi	463.10	Nil
142.	Satyajit Ray's Film & Television Institute, Kolkata	660.20	Nil
Information Technology			
143.	Centre for Development of Advance Computing, Pune	6300.00	Nil
144.	Centre for Material for Electronics Technology, Pune	610.00	Nil
145.	Department of Electronics – Accredited Computer Courses, New Delhi	1170.00	Nil
146.	Society for Applied Microwave Electronics Engineering Research, Mumbai	2300.00	Nil
147.	Software Technology Park of India, New Delhi	221.00	Nil
Minority Affairs			
148.	Maulana Azad Education Foundation, New Delhi	2999.00	Nil
Mines			
149.	Jawahar Lal Nehru Aluminium Research Development and Design Centre, Nagpur	263.00	Nil
150.	National Institute of Rock Mechanics, Kolar Gold Fields, Karnataka	145.00	Nil
151.	National Institute of Miners Health	35.64	Nil
Small Scale Industries			
152.	Central Footwear Training Institute, Chennai	100.00	Nil
153.	Central Institute of Tool Design, Balanagar, Hyderabad	270.00	Nil
154.	Central Tool Room Training Centre, Kolkata	260.00	Nil
155.	National Institute for Entrepreneurship and Small Business Development, NOIDA	36.50	Nil
156.	National Productivity Council, New Delhi	722.55	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
157.	National Council for Cement and Building Material, Haryana	300.00	Nil
158.	Small Industries Development Bank of India (SIDBI), New Delhi	1060.00	Nil
Labour & Employment			
159.	National Instruction Media Institute (NIMI), Chennai	204.00	Nil
Non Conventional Energy Source			
160.	Centre for Wind Energy Technology, Chennai	400.00	Nil
Ocean Development			
161.	Indian National Centre for Ocean Information Services, Hyderabad	2242.00	Nil
162.	National Centre for Antarctic & Ocean Research, Goa	5573.69	Nil
163.	National Institute of Ocean Technology, Chennai	12600.26	Nil
Personnel, Public Grievances and Pensions			
164.	Central Civil Services Cultural and Sports Board, New Delhi	40.00	Nil
165.	Grih Kalyan Kendra	50.00	Nil
166.	Indian Institute of Public Administration, New Delhi	189.00	Nil
Planning			
167.	Institute of Applied Manpower Research, New Delhi	397.46	Nil
Power			
168.	Central Power Research Institute, Bangalore	1409.82	Nil
Petroleum and Natural Gas			
169.	Society for Petroleum Laboratory, NOIDA	265.00	Nil
Social Justice and Empowerment			
170.	Dr. Ambedkar Foundation, New Delhi	100.00	Nil
171.	LIBENSHILFE Visakhapatnam, Association for the Mentally Handicapped	43.01	Nil
172.	Manasika Vikasa Kendra Vijayawada	49.65	Nil
173.	National Institute for Multiple Handicapped, Chennai	749.00	Nil
174.	National Institute of Social Defence	453.00	Nil
Science and Technology			
175.	Agarkar Research Institute, Pune	700.00	Nil
176.	Aryabhata Research Institute for Observational Sciences, Nainital	1000.00	Nil
177.	Birbal Sahni Institute of Palaeobotany, Lucknow	2065.00	Nil
178.	Bose Institute, Kolkata	1789.33	Nil
179.	Central for Liquid Crystal Research, Bangalore	270.00	Nil
180.	Indian Academy of Sciences, Bangalore	260.00	Nil
181.	Indian Association of Cultivation of Science, Kolkata	2740.00	Nil
182.	Indian Institute of Astrophysics, Bangalore	2840.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
183.	Indian Institute of Geo-magnetism, Mumbai	2185.00	Nil
184.	Indian Institute of Tropical Meteorology, Pune	1100.00	Nil
185.	Indian National Academy of Engineering, New Delhi	142.00	Nil
186.	Indian National Science Academy, New Delhi	699.00	Nil
187.	Indian Science Congress Association, Kolkata	178.00	Nil
188.	Indo-French Centre for Promotion of Advance Research , New Delhi	1031.00	Nil
189.	Indo-US S&T Forum , New Delhi	280.00	Nil
190.	International Advanced Centre for Research in Power Meturllary & New Materials, Hyderabad	2600.00	Nil
191.	Jawaharlal Nehru Centre for Advanced Scientific Research, Bangalore	2300.00	Nil
192.	National Academy of Science, Allahabad	320.00	Nil
193.	National Accreditation Board for Testing & Calibration Laboratories, New Delhi	500.00	Nil
194.	Raman Research Institute, Bangalore	2240.00	Nil
195.	Santtyendra Nath Bose National Centre for Basic Sciences, Kolkata	1140.00	Nil
196.	Technology Information Forecasting and Assessment Council, New Delhi	1358.00	Nil
197.	Vigyan Prasar, Noida	700.00	Nil
198.	Wadia Institute of Himalayan Geology, Dehradun	1120.00	Nil
Scientific and Industrial Research			
199.	Consultancy Development Centre, New Delhi	60.00	Nil
Space			
200.	National Atmospheric Research Laboratory	582.00	Nil
201.	National Remote Sensing Agency, Hyderabad	1400.00	Nil
202.	North Eastern Space Applications Centre, Shillong	500.00	Nil
203.	Physical Research Laboratory, Ahmedabad	3304.00	Nil
Statistics			
204.	Indian Statistical Institute, Kolkata	5510.69	Nil
Telecommunications and Information Technology			
205.	Centre for Development of Telematics (C-DOT),New Delhi	7512.00	Nil
Textiles			
206.	Apparel Export Promotion Council	137.95	Nil
207.	Council for Handicraft Development Corporation, New Delhi	299.32	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department /Name of Body	Grant	Loan
208.	National Centre for Design and Products Development, New Delhi	211.31	Nil
Tribal Affairs			
209.	Tribal co-operative Marketing Development Federation of India Ltd.	400.00	Nil
Urban Development			
210.	Building Material Technology Promotion Council, New Delhi	309.00	Nil
211.	National Institute of Urban Affairs, New Delhi	148.82	Nil
212.	Institute of Urban Transport, New Delhi	110.00	Nil
Women and Child Development			
213.	Central Social Welfare Board, New Delhi	11261.46	Nil
Youth Affairs and Sports			
214.	Indian Olympic Association, New Delhi	28.53	Nil
	Grand Total	296665.09	Nil

APPENDIX - IV

(Referred to in paragraph 1.1.2)
Delay in submission of annual accounts for the year 2004-05 by autonomous bodies audited under section 19(2) and 20(1)

Sl.No.	Name of Autonomous Bodies	Date of submission of accounts
(A)	Delay over three to six months	
1.	Central Agricultural University, Imphal	04.10.2005
2.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram	04.10.2005
3.	National Institute of Mental Health and Neuro Sciences, Bangalore	06.10.2005
4.	School of Planning and Architecture, New Delhi	06.10.2005
5.	National Council of Rural Institutes, Hyderabad	06.10.2005
6.	Centre for Railway Information Systems, New Delhi	07.10.2005
7.	National Institute of Technology, Silchar	07.10.2005
8.	National Institute of Technical Teachers Training & Research, Chennai	10.10.2005
9.	Agricultural & Processed Food Products Export Development Authority, New Delhi	14.10.2005
10.	Tea Board, Kolkata	14.10.2005
11.	Banaras Hindu University, Varanasi	17.10.2005
12.	Indian Institute of Technology, Kharagpur	18.10.2005
13.	National Council for Promotion of Sindhi Language, Vadodara	19.10.2005
14.	Tezpur University, Tezpur	19.10.2005
15.	Sardar Vallabh Bhai National Institute of Technology, Surat	21.10.2005
16.	Board of Apprenticeship Training, Chennai	24.10.2005
17.	Indira Gandhi National Open University, New Delhi	25.10.2005
18.	Indian Institute of Technology, Guwahati	26.10.2005
19.	Indian Institute of Information Technology, Allahabad	28.10.2005
20.	Wild Life Institute of India, Dehradun	28.10.2005
21.	Sant Longowal Institute of Engineering and Technology, Chandigarh	02.11.2005
22.	Central Zoo Authority of India, New Delhi	07.11.2005
23.	National Institute of Open Schooling, New Delhi	10.11.2005
24.	Lakshadweep Building Development Board, Kavaratti	11.11.2005
25.	Central Electricity Regulatory Commission, New Delhi	14.11.2005
26.	Indian Institute of Maritime Studies, Mumbai	17.11.2005
27.	Bureau of Energy Efficiency, New Delhi	18.11.2005
28.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal	21.11.2005
29.	Motilal Nehru National Institute of Technology, Allahabad	23.11.2005
30.	National Institute of Pharmaceutical Education and Research, Mohali	24.11.2005
31.	Indian Institute of Technology, Delhi	28.11.2005
32.	National Institute of Educational Planning and Administration, New Delhi	29.11.2005
33.	Indian Council for Cultural Relations, New Delhi	30.11.2005

Sl.No.	Name of Autonomous Bodies	Date of submission of accounts
34.	Delhi Development Authority, New Delhi	02.12.2005
35.	Indian Institute of Management, Kolkata	02.12.2005
36.	National Museum of History of Art Conservation and Museology, New Delhi	08.12.2005
37.	Betwa River Board, Jhansi	14.12.2005
38.	Sports Authority of India, New Delhi	21.12.2005
39.	National Institute of Technology, Durgapur	07.11.2005
40.	National Bio-Diversity Authority, Chennai	09.12.2005
(B)	Delay of over six months	
1.	National Capital Region Planning Board, New Delhi	30.01.2006
2.	National Institute of Homoeopathy, Kolkata	30.01.2006
3.	Indian Museum, Kolkata	06.02.2006
4.	Indian Council of Agricultural Research, New Delhi	16.02.2006
5.	National Culture Fund, New Delhi	16.02.2006
6.	National Horticulture Board, Gurgaon	10.03.2006
7.	Delhi University, New Delhi	23.03.2006
8.	Malviya National Institute of Technology, Jaipur	24.03.2006
9.	South Zone Cultural Centre, Thanjavur, Tamil Nadu	20.03.2006
10.	Nagaland University, Kohima	17.04.2006
11.	National Institute of Public Co-operation and Child Development, New Delhi	11.05.2006
12.	Assam University, Silchar	16.05.2006
13.	Nehru Yuva Kendra	14.07.2006
14.	Central Board of Secondary Education	28.07.2006
15.	Indian Council of Philosophical Research, New Delhi	04.08.2006
16.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain	11.08.2006
17.	Bharat Shiksha Kosh	30.08.2006
18.	Delhi Library Board	12.09.2006
19.	Mizoram University Aizal	28.09.2006
20.	National Commission for Minority Educational Institutions, New Delhi	12.10.2006
21.	Coal Mines Provident Fund Organisation, Dhanbad	21.04.2006
22.	Coffee Board (Pool Fund Accounts), Bangalore	30.04.2006
23.	National Institute of Fashion Technology, New Delhi	20.04.2006
24.	Indira Gandhi National Centre for Arts, New Delhi	29.12.2006

APPENDIX - V

(Referred to in paragraph 1.1.2)

Non-submission of annual accounts for the year 2004-05 by autonomous bodies as of December 2006.

Sl.No.	Name of Autonomous Bodies
1.	Eastern Zonal Cultural Centre, Kolkata
2.	Haj Committee of India, Mumbai
3.	Indian Council of World Affairs, New Delhi
4.	National Commission for Backward Classes, New Delhi
5.	National Institute of Adult Education, New Delhi
6.	National Legal Service Authority, New Delhi
7.	North East Zone Cultural Centre, Dimapur
8.	South Central Zone Cultural Centre, Nagpur

APPENDIX - VI

(Referred to in paragraph 1.2)

List of Autonomous bodies in respect of which Audit Reports have not been presented before the Parliament (Status as on 31.10.2006)

Sl. No.	Name of Autonomous Bodies (Ministry-wise)	Year of Audit Report	Date of issue of Audit Report to Government of India/Autonomous Body
Culture			
1.	West Zone Cultural Centre, Udaipur	1995-96 to 1998-99 1999-2000 2004-05	14.08.2000 24.11.2000 07.02.2006
2.	Lalit Kala Akademi	2004-05	28.02.2006
3.	Indira Gandhi National Centre for Arts	1995-96 to 1998-99 1999-2000 2000-01 2001-02 2002-03	13.08.2001 18.07.2005 18.07.2005 18.05.2006 18.05.2006
4.	Gandhi Smriti and Darshan Samiti	2004-05	12.01.2006
5.	National Culture Fund	2004-05	26.06.2006
Health & Family Welfare			
6.	National Institute of Naturopathy, Pune	2003-04 2004-05	16.08.2004 18.10.2005
7.	Ali Yavar Jung National Institute of Hearing Handicapped, Mumbai	2004-05	24.10.2005
Human Resource Development			
8.	Indira Gandhi National Open University	2004-05	30.06.2006
9.	Delhi University	2002-03	30.03.2006
10.	All India Council of Technical Education	2004-05	08.05.2006
11.	School of Planning & Architecture	2004-05	22.03.2006
12.	Indian Council of Philosophical Research	2004-05	18.08.2006
13.	Project of History of Indian Science, Philosophy and Culture	2002-03 2003-04 2004-05	09.03.2004 27.12.2004 09.09.2005
14.	National Book Trust	2004-05	27.12.2005
15.	National Human Rights Commission	2004-05	30.05.2006

Sl. No.	Name of Autonomous Bodies (Ministry-wise)	Year of Audit Report	Date of issue of Audit Report to Government of India/Autonomous Body
16.	National Institute of Open Schooling	2004-05	22.08.2006
17.	National Commission for Women	2002-03 2003-04 2004-05	09.12.2003 18.03.2005 14.02.2006
Labour			
18.	Employees Provident Fund Organisation	2004-05	22.06.2006
Power			
19.	Bureau of Energy Efficiency	2003-04	02.01.2006
Shipping			
20.	Indian Institute of Maritime Study, Mumbai	2003-04 2004-05	13.10.2005 09.03.2006
Social Justice and Empowerment			
21.	Central Adoption Resource Agency	2000-01 2001-02 2003-04 2004-05	13.07.2005 21.13.2005 05.14.2006 25.05.2006
Urban Development			
22.	National Capital Region Planning Board	2004-05	30.03.2006
Water Resource Development			
23.	Betwa River Board, Jhansi	2004-05	10.07.2006
24.	Brahmaputra Board, Guwahati	2004-05	22.12.2005
Youth Affairs and Sports			
25.	Nehru Yuva Kendra Sangathan	2003-04	26.07.2006
26.	Sports Authority of India	2004-05	19.09.2006

APPENDIX - VII

(Referred to in paragraph 1.3)

Outstanding utilisation certificates

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Agriculture	1990-91	3	11.25
	1991-92	8	16.50
	1992-93	1	2.50
	1996-97	4	2.35
	1997-98	8	28.28
	1998-99	3	1.75
	2000-01	1	0.95
	2001-02	6	2.45
	2002-03	9	35.70
	2003-04	6	24.43
	2004-05	39	5969.18
	88	6095.34	
Andaman & Nicobar Administration	2004-05	5	53.06
		5	53.06
Atomic Energy	1991-92	1	2.51
	1996-97	5	5.21
	1997-98	6	4.79
	1998-99	6	3.60
	1999-00	7	16.56
	2000-01	7	17.24
	2001-02	7	9.00
	2002-03	8	84.96
	2003-04	27	268.97
	2004-05	70	476.38
	144	889.22	
Central Board of Direct Taxes	2004-05	10	0.93
		10	0.93
Chemicals and Petrochemicals	2004-05	12	1108.78
		12	1108.78
Commerce & Textile			
(i) Commerce	2001-02	2	154.00
	2002-03	30	3722.00
	2003-04	25	4259.00
	2004-05	70	21502.91
		127	29637.91

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
(ii) Textiles	1978-79	11	47.23
	1979-80	3	14.60
	1980-81	3	3.88
	1981-82	1	0.40
	1982-83	4	2.02
	1984-85	2	0.88
	1985-86	3	2.15
	1988-89	1	0.25
	1989-90	3	1.75
	1990-91	1	3.32
	1991-92	3	7.47
	1992-93	9	20.71
	1993-94	9	95.11
	1994-95	31	26.27
	1995-96	48	231.35
	1996-97	16	51.89
	1997-98	17	42.63
	1998-99	11	31.24
	1999-00	30	132.63
	2000-01	35	107.45
	2001-02	33	64.47
	2002-03	69	177.73
	2003-04	152	1223.90
2004-05	599	5196.17	
		1094	7485.50
Consumer Affairs	1996-97	26	11.54
	1997-98	9	3.40
	1998-99	7	2.22
	1999-00	4	1.08
	2000-01	7	2.30
	2001-02	7	5.70
	2003-04	14	19.00
	2004-05	39	60.94
		113	106.18
Food & Public Distribution	1998-99	3	61.48
	1999-00	1	33.50
	2001-02	1	89.72
	2002-03	1	3.22
	2004-05	1	8.69
		7	196.61

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Environment and Forest	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	135	1146.00
	1995-96	10	21.00
	1996-97	440	15732.00
	1997-98	601	9742.00
	1998-99	302	314.00
	1999-00	513	4399.00
	2000-01	532	4991.36
	2001-02	590	10569.30
	2002-03	602	8411.64
	2003-04	866	9689.71
2004-05	878	14228.72	
		7546	92247.65
Election Commission of India	1996-97	N.A.	1.17
	1998-99	N.A.	0.36
	2000-01	N.A.	0.52
		N.A.	2.05
Ministry of Finance			
(i) Department of Economic Affairs	2000-01	3	301.33
	2001-02	6	1774.58
	2002-03	1	93.65
	2003-04	1	100.00
	2004-05	1	2117.50
		12	4387.06
(ii) Department of Revenue	1996-97	2	0.06
	1997-98	2	0.05
	1998-99	1	0.03
	1999-00	1	0.02
	2000-01	1	0.03
	2001-02	1	0.03
	2002-03	3	24.23
	2003-04	2	0.05
	2004-05	4	285.10
	17	309.60	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Food Processing Industry	1991-92	2	6.20
	1992-93	9	87.36
	1993-94	18	152.69
	1994-95	24	156.86
	1995-96	18	142.24
	1996-97	15	154.99
	1997-98	16	241.57
	1998-99	32	315.78
	1999-00	29	327.60
	2000-01	60	822.40
	2001-02	66	1523.78
	2002-03	104	2599.39
	2003-04	188	3265.44
	2004-05	321	3812.68
	902	13608.98	
Human Resources and Development			
(i) Higher Secondary Education	1977-78	8	11.38
	1978-79	30	32.70
	1979-80	21	24.90
	1980-81	14	37.90
	1981-82	17	44.35
	1982-83	37	73.25
	1983-84	30	59.18
	1984-85	18	30.85
	1985-86	114	608.94
	1986-87	38	138.33
	1987-88	144	722.85
	1988-89	136	657.97
	1989-90	97	975.54
	1990-91	14	12.43
	1991-92	57	314.59
	1992-93	63	474.58
	1993-94	79	650.37
	1994-95	35	195.08
	1995-96	29	209.09
	1996-97	40	640.50
	1997-98	64	1988.00
	1998-99	50	670.35
	1999-00	148	3449.46
	2000-01	149	1758.76
	2001-02	188	2762.29
	2002-03	316	13996.09
	2003-04	364	17945.56
2004-05	1250	101698.52	
	3550	150183.81	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
(ii) Elementary Education and Literacy	1982-83	1	5.00
	1984-85	1	0.60
	1985-86	9	5.05
	1986-87	19	17.70
	1987-88	4	13.09
	1988-89	21	74.24
	1989-90	34	56.90
	1990-91	11	287.44
	1991-92	7	8.93
	1992-93	11	28.74
	1993-94	32	353.50
	1994-95	36	650.48
	1995-96	60	1371.00
	1996-97	56	723.34
	1997-98	46	756.82
	1998-99	62	1540.27
	1999-00	85	3014.46
	2000-01	105	30726.88
	2001-02	193	50256.58
	2002-03	231	116363.85
2003-04	371	123256.66	
2004-05	335	134687.45	
	1730	464198.98	
(iii) Women and Child Development	1986-87	130	361.35
	1987-88	204	561.58
	1988-89	311	671.85
	1989-90	356	856.45
	1990-91	264	893.47
	1991-92	300	1117.71
	1992-93	296	1101.32
	1993-94	418	1122.55
	1994-95	433	1138.80
	1995-96	273	867.93
	1996-97	496	1940.04
	1997-98	314	986.80
	1998-99	248	2777.26
	1999-00	202	1002.70
	2000-01	205	2415.38
	2001-02	299	1581.88
2002-03	438	2445.60	
2003-04	241	2550.44	
2004-05	608	9825.55	
	6036	34218.66	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Health and Family Welfare			
(i) Health	1980-81	2	1.46
	1983-84	2	24.80
	1984-85	4	4.66
	1985-86	8	2.46
	1986-87	3	1.89
	1987-88	3	23.00
	1988-89	10	2.45
	1989-90	21	47.28
	1990-91	5	5.71
	1991-92	5	0.97
	1992-93	1	0.14
	1993-94	28	756.52
	1994-95	18	778.53
	1995-96	71	2770.74
	1996-97	90	1525.65
	1997-98	139	4883.08
	1998-99	104	11589.69
	1999-00	206	13551.85
	2000-01	172	8085.73
	2001-02	188	8265.87
	2002-03	201	20137.14
2003-04	250	61463.86	
2004-05	396	94388.41	
		1927	228311.89
(ii) Family Welfare	1982-83	4	2.95
	1985-86	1	1.93
	1986-87	2	9.45
	1987-88	2	3.63
	1989-90	7	17.35
	1990-91	8	13.00
	1992-93	2	7.79
	1993-94	14	48.86
	1994-95	36	49.26
	1995-96	89	862.65
	1996-97	96	610.34
	1997-98	57	394.66
	1998-99	52	370.20
	1999-00	40	597.06
	2000-01	76	4329.39
	2001-02	68	2757.22
	2002-03	151	5813.68
2003-04	233	21374.26	
2004-05	402	89362.48	
		1340	126626.16

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
(iii) AYUSH	1976-93	26	66.68
	1993-94	1	38.00
	1994-95	13	392.50
	1995-96	17	237.09
	1996-97	6	279.92
	1997-98	24	682.46
	1998-99	12	241.28
	1999-00	36	836.40
	2000-01	11	60.37
	2001-02	67	1406.72
	2002-03	71	1583.54
	2003-04	65	2650.60
	2004-05	212	18259.86
	561	26735.42	
Home Affairs PAO (Sectt.)	1998-99	1	0.05
	2003-04	1	0.11
		2	0.16
Information Technology	2001-02	2	11.00
	2002-03	96	7767.00
	2003-04	142	10313.00
	2004-05	191	28540.00
	431	46631.00	
Industry			
(i) Heavy Industry	2000-01	1	182.00
	2002-03	2	31.00
	2003-04	11	2442.00
	2004-05	16	6264.00
		30	8919.00
ii) Small Scale and Agro Rural Industries	1998-99	2	200.00
	2001-02	5	59.00
	2004-05	23	584.00
		30	843.00
(iii) Industrial Policy & promotion	2003-04	6	3774.00
	2004-05	56	21108.00
		62	24882.00
(iv) Deptt. of Public Enterprises	2002-03	1	10.00
	2004-05	9	78.00
		10	88.00

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Labour	1979-80	1	0.01
	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	7	6.72
	1994-95	3	3.71
	1995-96	22	130.71
	1996-97	128	232.88
	1997-98	5	4.58
	1998-99	25	26.92
	1999-00	37	39.26
	2000-01	54	106.71
	2001-02	51	118.12
	2002-03	46	224.62
	2003-04	55	480.80
2004-05	262	2979.59	
	738	4422.15	
Law Justice and Company Affairs			
(i) National Legal Services Authority	1982-83	2	1.00
	1983-84	5	1.52
	1984-85	5	1.30
	1989-90	3	1.30
	1990-91	1	0.25
	1991-92	7	1.48
	1992-93	8	0.80
	1993-94	8	4.10
	1994-95	5	4.05
	1995-96	12	5.75
	1996-97	22	41.91
	1997-98	28	36.10
	1998-99	60	245.89
	1999-00	47	254.50
	2000-01	27	331.85
	2001-02	18	162.00
	2002-03	26	259.25
	2003-04	41	356.59
2004-05	45	314.90	
	370	2024.54	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
(ii) Legislative Deptt.	1984-85	2	0.02
	1989-90	1	0.05
	1991-92	1	0.20
	1992-93	3	0.30
	1993-94	1	0.05
	1995-96	10	0.75
	1996-97	2	0.10
	1999-00	2	0.15
	2000-01	2	0.10
	2001-02	2	0.05
	2002-03	1	0.02
	2003-04	1	0.02
	2004-05	4	0.35
		32	2.16
(iii) Legal Affairs	2004-05	1	150.00
		1	150.00
Mines	2004-05	6	270.65
		6	270.65
Geological Survey of India	2000-01	1	0.10
	2002-03	5	0.75
	2003-04	11	2.00
	2004-05	13	6.45
	30	9.30	
Non-conventional Energy Sources	1999-00	1	2.29
	2000-01	1	1.15
	2002-03	7	177.48
	2003-04	34	3349.36
	2004-05	22	689.17
	65	4219.45	
Ocean Development M/o Earth Science	1983-84	8	13.16
	1984-85	22	22.66
	1985-86	32	32.61
	1986-87	22	25.78
	1987-88	40	52.83
	1988-89	45	58.00
	1989-90	61	60.39
	1990-91	17	227.46
	1991-92	13	114.60
	1992-93	8	3.00
	1993-94	16	40.20
	1994-95	7	36.50
	1995-96	22	46.74
	1996-97	51	105.06
	1997-98	57	276.81
	1998-99	41	432.28
	1999-00	34	435.69
	2000-01	50	422.71

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
	2001-02	40	2881.80
	2002-03	30	2535.74
	2003-04	121	2222.67
	2004-05	157	29422.35
		894	39469.04
Personnel, Public Grievances and Pensions Personnel and Training	2004-05	3	39.08
		3	39.08
Planning and Statistics Planning Commission	2004-05	2	2.06
		2	2.06
Power	2004-05	5	929.79
		5	929.79
Rural Development	1999-00	2	50.82
	2000-1	2	81.08
	2001-02	3	47.00
	2002-03	26	100.00
	2003-04	34	779.60
	2004-05	89	39318.44
		156	40376.94
Science and Technology			
Department of Biotechnology	1993-94	6	0.80
	1994-95	8	4.95
	1995-96	7	2.30
	1996-97	6	1.65
	1997-98	16	6.95
	1998-99	8	3.45
	1999-00	5	12.85
	2000-01	6	4.75
	2001-02	5	2.40
	2002-03	5	3.36
	2003-04	3	0.68
	2004-05	43	20.47
		118	64.61
Shipping	2001-02	1	229.00
		1	229.00
Space	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	6	0.74
	1983-84	2	0.08
	1984-85	4	0.99
	1985-86	2	0.15
	1986-87	8	1.42
	1987-88	4	4.88
	1989-90	2	0.07
1990-91	1	5.24	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
	1991-92	1	1.24
	1993-94	2	1.28
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	7	64.52
	2001-02	27	477.03
	2002-03	35	230.88
	2003-04	75	444.39
	2004-05	143	1132.08
		326	2367.00
Urban Development	1984-85	1	0.40
	1985-86	5	2.25
	1986-87	1	0.50
	1987-88	3	4.15
	1988-89	4	1.15
	1989-90	1	1.50
	1990-91	2	1.56
	1992-93	1	0.40
	1993-94	4	3.48
	1994-95	2	1.30
	1996-97	2	3.52
	1997-98	1	0.30
	1999-00	4	124.44
	2000-01	2	6.00
	2001-02	16	613.10
	2002-03	10	284.26
	2003-04	51	6773.09
	2004-05	13	1784.75
		123	9606.15
Housing and Urban Poverty Alleviation	1983-84	1	0.54
	1985-86	1	0.50
	1986-87	2	0.70
	1988-89	1	1.50
	1989-90	1	0.70
	1990-91	2	2.10
	1991-92	1	2.85
	1992-93	2	24.50
	1993-94	4	1.12
	1995-96	2	5.20
	1996-97	1	1.10
	1999-00	1	0.92
	2000-01	1	43.79
	2001-02	9	1164.37
	2002-03	2	164.13
	2003-04	11	3219.75
	2004-05	38	29257.42
		80	33891.19

(Rupees in lakh)

Ministry/Department	Period to which grants relate (upto March 2005)	Utilisation Certificates outstanding in respect of grants released upto March 2005 which were due by 31 st March 2006	
		Number	Amount
Water Resources	1986-87	3	12.50
	1987-88	1	5.29
	1988-89	3	8.80
	1989-90	2	2.85
	1990-91	3	7.17
	1991-92	4	8.91
	1994-95	1	0.36
	2000-01	2	6.19
	2001-02	4	46.46
	2002-03	7	6.25
	2003-04	7	4.23
	2004-05	2	1.95
		39	110.96
	Youth Affairs & Sports	1987-88	20
1988-89		103	76.02
1989-90		153	62.55
1990-91		185	100.18
1991-92		133	113.36
1992-93		385	691.65
1993-94		375	704.65
1994-95		234	460.94
1995-96		348	993.43
1996-97		385	4584.93
1997-98		277	1520.83
1998-99		541	4902.94
1999-00		839	3595.07
2000-01		987	3366.75
2001-02		133	343.26
2002-03		707	4599.94
2003-04		1212	4632.07
2004-05	1636	22823.11	
	8653	53581.72	
Grand Total		37428	1459532.74

APPENDIX - VIII

(Refers to Paragraph No. 13.1)

Outstanding action taken notes as of October 2006

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
1.	Culture	1998	1	-	1
		2001	2	-	2
		2004	2	2	-
		2005	1	-	1
2.	External Affairs	2004	1	-	1
3.	Finance	2003	1	-	1
		2004	2	-	2
		2005	1	-	1
4.	Health and Family Welfare	1999	1	-	1
		2002	2	1	1
		2004	3	-	3
		2005	2	2	-
5.	Human Resource Development	2001	3	-	3
		2002	3	3	-
		2003	2	-	2
		2004	7	2	5
		2005	7	4	3
6.	Department of Women and Child Development	2002	1	-	1
7.	Information and Broadcasting	2002	3	-	3
		2003	4	-	4
		2004	4	2	2
		2005	5	4	1
8.	Labour	2000	1	-	1
		2001	1	-	1
		2005	4	3	1
9.	Planning Commission	2005	1	1	-
10.	Shipping	2004	1	1	-
		2005	10	4	6

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
11.	Social Justice and Empowerment	2001	1	-	1
		2004	1	1	-
12.	Urban Development and Poverty Alleviation	1989	1	1	-
		1990	5	5	-
		1991	8	8	-
		1992	9	9	-
		1993	12	12	-
		2002	1	1	-
		2004	1	1	-
		2005	4	4	-
13.	Youth Affairs and Sports	1994	1	-	1
		2005	4	4	-
Total			124	75	49

