सत्यमेव जयते

Report of the Comptroller and Auditor General of India for the year ended March 2013

भारतीय लेखा एवं लेखा परीक्षा विभाग ✦ INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Union Government (Civil)
Compliance Audit Observations
No. 25 of 2014

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Comptroller and Auditor General
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PREFACE

This Report for the year ended March 2013 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains significant results of the compliance audit of financial transactions of the Ministries/Departments of the Union Government and their autonomous bodies under the Economic/ General and Social Services.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2012-13 as well those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2012-13 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report contains significant audit findings which arose from the compliance audit of financial transactions of Civil Ministries/ Departments and Autonomous Bodies. It contains XXI chapters. Chapter I gives a brief introduction while Chapters II to XX present detailed audit observations. Chapter XXI presents a summarised position of the Action Taken Notes furnished by the Ministries to the Audit Reports of the earlier years and status of replies received from the Ministries to the paragrahs included in this Report.

Some of the important findings included in this Report are given below :

Ministry of Chemicals and Fertilizers

Department of Pharmaceuticals

Recovery of unutilized funds and interest thereon at the instance of audit – ₹ 5.78 crore

National Institute of Pharmaceutical Education & Research (NIPER) parked funds of ₹ 4.22 crore released (2009-10) by the Department of Pharmaceuticals (DoP), for construction of auditorium, in bank, in violation of specific directions of the latter. Upon being pointed out by Audit, the amount was refunded (March 2014) by NIPER alongwith interest.

(Paragraph 2.1)

Ministry of Consumer Affairs, Food and Public Distribution

Department of Consumer Affairs

Unauthorised expenditure

The Department of Consumer Affairs met its additional requirement of funds by arranging ₹ 1.08 crore through two statutory bodies under its administrative control. The action of the Department had the effect of exceeding the budgetary provisions and circumventing Parliamentary authorisation.

(Paragraph 3.1)

Ministry of Culture

Archaeological Survey of India

Blocking of funds

Archaeological Survey of India (ASI) failed to construct the Institute of Archaeology on the land acquired by it in March 2000 despite two extensions by the Greater Noida Authority. This led to cancellation of allotment of the plot by the Authority in November 2012 and imposition of penalty. Lackadaisical approach of the ASI also led to avoidable payment of ₹ 2.61 crore and blocking of funds of ₹ 3 crore besides non-achievement of project objectives.

(Paragraph 4.1)

Irregular attachment of staff from autonomous bodies

The Ministry of Culture adopted an irregular practice of attaching staff from autonomous bodies under its administrative control. During the period October 2003 to February 2014, 22 autonomous bodies had incurred an expenditure of ₹ 3.66 crore on the pay and allowances of 85 employees/contractual staff attached with the Ministry.

(Paragraph 4.2)

Ministry of External Affairs

Maintenance of bank account outside Government Accounts

Embassy of India, Buenos Aires, Argentina operated bank account and carried out transactions of Argentine Peso 41,17,118 (₹ 5.10 crore) without routing these through books of accounts of the Government.

(Paragraph 5.1)

Violation of rules in procurement of goods

Consulate General of India, Atlanta procured computer hardware/ software, office equipment and furniture/fittings worth ₹ 1.61 crore in three separate purchases in violation of Rules and without following fair, transparent and reasonable procedure.

(Paragrapgh 5.2)

Fictitious payment vouchers/receipt challans in Monthly Accounts

The Consulate General of India, Houston, USA prepared fictitious payment vouchers of US$ 3,72,632 and receipt challans of US$ 3,62,172 and accounted these in its monthly accounts submitted to the Ministry. There were withdrawals of US$ 69,356 and deposits of US$ 39,266 without routing through the cash book. The accounts of the Consulate suffered from serious inaccuracies which was fraught with the risk of short accounting of receipts and unaccounted withdrawls.

(Paragraph 5.3)

Ministry of Food Processing Industries

Tardy implementation of 'Mega Food Parks scheme'

The Mega Food Parks Scheme was launched in September 2008 with 10 projects for implementation in the first phase. Due to slow pace of implementation projects lagged behind the prescribed schedule and despite an investment of ₹ 250 crore, the scheme objectives remained unfulfilled.

(Paragraph 6.1)

Avoidable payment of 'composition fee'

The Ministry of Food Processing Industries engaged National Buildings Construction Corporation Ltd. (NBCC) for setting up the National Institute of Food Technology, Entrepreneurship and Management in Haryana on a plot of land acquired from Haryana State Industrial & Infrastructure Development Corporation Ltd.(HSIIDC). NBCC was allowed to commence construction on the plot of land before submission of the building plans to HSIIDC and in the process, the orders of the Town and Country Planning Department, Government of Haryana were contravened. This led to avoidable payment of ₹ 1.36 crore towards composition fee.

(Paragraph 6.3)

Ministry of Home Affairs

Sashastra Seema Bal

Unclaimed deployment charges

The mechanism adopted by Sashastra Seema Bal for prompt levy and collection of deployment cost from the States/UTs was deficient. Its failure to raise bills on various occasions between January 2008 and March 2013 led to short recovery of ₹ 25.32 crore towards deployment charges.

(Paragraph 8.1)

Ministry of Human Resource Development

Department of Higher Education

Avoidable delays in setting up of permanent infrastructure for IITs

The Government of India decided to set up eight new IITs in the Eleventh Five Year Plan. The Cabinet approval for the purpose was accorded in July 2008. However cascading delays in completion of projects led to non fulfillment of the project objectives.

(Paragraph 9.1)

Central Hindi Directorate

Unproductive expenditure on publication of excess books

The Central Hindi Directorate without taking cognizance of the trend of unsold publications continued to print 1000 copies of Dictionaries and conversation booklets which had very few takers. This led to accumulation of large number of these publications valuing ₹ 2.22 crore.

(Paragraph 9.2)

All India Council for Technical Education

Loss of interest

All India Council for Technical Education invested ₹ 217 crore in fixed deposits with the State Bank of Patiala without ascertaining the prevailing rates of interest offered by other banks leading to loss of interest of ₹ 3.25 crore.

(Paragraph 9.3)

Ministry of Personnel, Public Grievances and Pensions

Institute of Secretariat Training and Management

Unauthorised retention of Government Receipts

Institute of Secretariat Training and Management (ISTM), an attached office of the Department of Personnel and Training, Government of India, unauthorisedly retained part of its receipts outside the Government account by maintaining a separate current account. The receipt into and expenditure incurred out of this account bypassed the PAO system. As a result the required checks were compromised. The fact that these funds were kept outside the budgetary process also undermines the Parliamentary authorisation for incurring expenditure.

(Paragraph 12.1)

Planning Commission

Unique Identification Authority of India

Premature release of funds

Unique Identification Authority of India prematurely released funds to Engineers India Limited in violation of codal provisions and without assessing the immediate requirement of funds leading to loss of interest of ₹ 1.20 crore.

(Paragraph 13.2)

Ministry of Tourism

Award of work to non-existent firms

Failure to follow transparent, competitive and fair procurement process by the Government of India Tourism Office London resulted in award of contracts and consequent payments of ₹ 97.44 lakh to non- existent firms.

(Paragraph 18.2)

Ministry of Youth Affairs and Sports

Fraudulent drawal of medical bills

Junior Accounts Officer entrusted with the duty of scrutinising and verifying bills for payment, took advantage of his position and passed fake medical bills amounting to ₹ 11.10 lakh for himself

(Paragraph 20.1)

CHAPTER I: INTRODUCTION

1.1 About this Report

Compliance audit refers to examination of transactions relating to expenditure, receipts, assets and liabilities of audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with. Compliance audit also includes an examination of the rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety and prudence.

Audits are conducted on behalf of the Comptroller and Auditor General (C&AG) as per the Auditing Standards[1] approved by him. These standards prescribe the norms which the auditors are expected to follow in conduct of audit and require reporting on individual cases of non-compliance and abuse, as well as on weaknesses that exist in systems of financial management and internal control. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organizations, thus, contributing to better governance.

As of March 2013, there were 52 Civil Ministries/ Departments of the Union Government including Scientific Departments. The gross expenditure of these 52 Ministries/Departments during the last three years is given below:

(₹ in crore)

Year	Expenditure
2010-11	40,23,332
2011-12	47,62,240
2012-13	47,93,466

1 www.cag.gov.in/html/auditing_standards.htm

Actual disbursements by the major Union Civil Ministries during the last three years ending 31 March 2013 are as shown in the table given below:

(₹ in crore)

Ministry	2010-11	2011-12	2012-13
Agriculture	24112.00	23396.00	24800.00
Civil Aviation	2527.00	2040.00	7069.00
Commerce and Industry	6458.00	5715.00	6076.00
External Affairs	7159.00	7871.00	10121.00
Health & Family Welfare	24450.00	28683.00	29667.00
Home Affairs	39424.00	45707.00	48030.00
Human Resource Development	51905.00	78798.00	65571.00
Mines	648.00	804.00	799.00
Shipping	1561.00	1664.00	1203.00
Textiles	12997.00	5057.00	4385.00
Tourism	1055.00	1115.00	934.00
Women and Child Development	10688.00	15677.00	17037.00
Youth Affairs & Sports	2841.00	986.00	999.00

As would be seen from the above table, a major portion of expenditure was incurred by four Ministries viz., Agriculture, Health & Family Welfare, Home Affairs and Human Resource Development which constituted 78 *per cent* of the total disbursements made by the above Ministries during 2012-13.

The share of total central assistance released to all Central Autonomous Bodies (CABs) in the form of grant-in-aid out of the gross budgetary support made to the 52 Civil Ministries /Departments ranged from 0.96 *per cent* to 1.04 *per cent* during the last three years ending 31 March 2013 as shown in the table below:

Year	Amount of total Central grant to CABs during the year (₹ in crore)	Gross Budgetary Support[2] (₹ in crore)	Percentage of Central grant to CABs with reference to gross budgetary support
2010-11	44857.68	4683838.77	0.96
2011-12	45805.03	4935556.56	0.93
2012-13	55573.63	5345367.89	1.04

It may be seen from the above table that the amount of central assistance in the form of grant to CABs as a percentage of the total gross budgetary support recorded a marginal increase of 0.11 *per cent* during 2012-13 over the level of 2011-12.

1.2 Authority for Audit

The authority for audit by the C&AG and reporting to the Parliament is derived from Articles 149 and 151 of the Constitution of India respectively and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. C&AG conducts audit of expenditure of Ministries/Departments of the Government of India under Sections 13[3] and 17[4] of the C&AG's (DPC) Act[5]. Bodies established by or under law made by the Parliament and containing specific provisions for audit by the C&AG are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (the Act). Audit of other organisations (Corporations or Societies) is entrusted to the C&AG in public interest under Section 20(1) of the Act. Besides, CABs, which are substantially financed by grants/loans from the Consolidated

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2 Source: Appropriation Accounts – Union Government (Civil) for the respective years.

3 Audit of (i) all expenditure from the Consolidated Fund of India, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets and other subsidiary accounts.

4 Audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

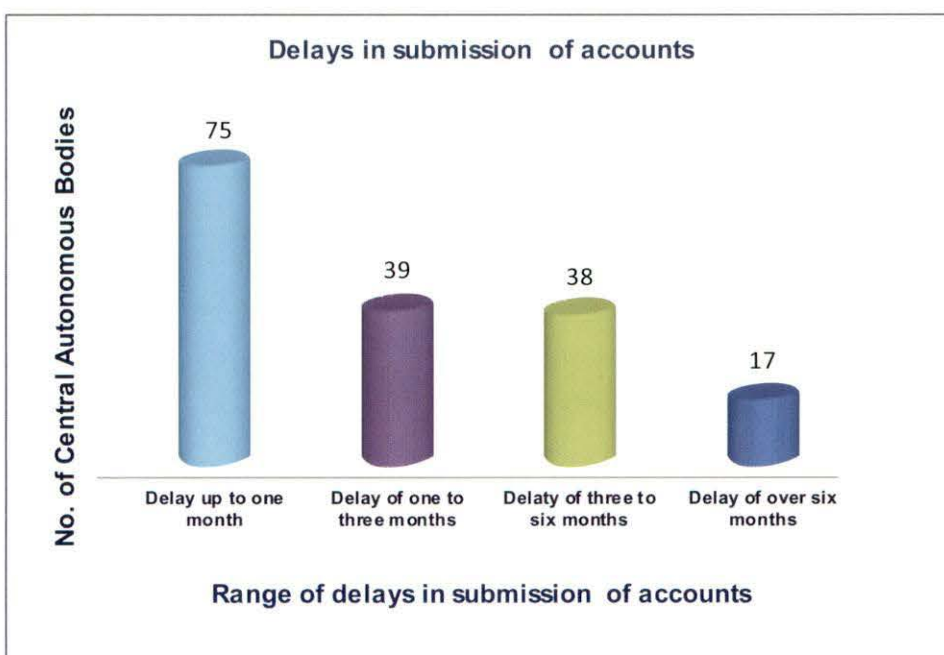
5 Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Fund of India, are audited by the C&AG under the provisions of Section 14(1) of the Act.

1.3 Delays 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. The audit reports and the audited accounts should be laid before the Parliament within nine months of the close of the accounting year.

For the year 2011-12, audit of accounts of 361 CABs was to be conducted by the C&AG. Out of these, the accounts of 169 CABs were furnished after the due date, as indicated in the following chart:



The details of CABs whose accounts were delayed beyond three months as of December 2013 are given in **Appendix –I**.

1.4 Delay in presentation of audited accounts of central autonomous bodies before both the Houses of Parliament

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

Status of laying of the audited accounts before the Parliament as on 31 December 2013 was as under:

Year of account	Total number of bodies for which audited accounts were issued but not presented to Parliament in time	Total number of audited accounts presented after due date
2011-12	05	99*

* Includes – 3 audited accounts of 2010-11and 2 audited accounts of 2009-10

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

The particulars of CABs, whose audited accounts had not been laid or laid after due dates before Parliament, are given in **Appendix –II** and **Appendix –III**.

1.5 Utilisation Certificates

As per General Financial Rules, certificates of utilisation in respect of grants released to statutory bodies/organisations are required to be furnished within 12 months from the closure of the financial year by the bodies/organisations concerned. Ministry/Department – wise details indicating the position of the total number of 42557 outstanding utilisation certificates involving an amount of ₹ 29959.32 crore in respect of grants released up to March 2012 due by March 2013 (after 12 months of the financial year in which the grants were released) are given in **Appendix–IV**. 11 Ministries[6] did not furnish the information of outstanding utilisation certificates.

The position of outstanding utilisation certificates relating to 10 major Ministries/Departments as on March 2013 is given below:

6 Ministry of Parliamentary Affairs, Ministry of Home Affairs, Ministry of Water Resources, Ministry of New & Renewable Energy, Ministry of Science & Technology, Ministry of Drinking Water & Sanitation, Ministry of Women and Child Development, Ministry of Labour and Employment, Ministry of Rural Development, Ministry of Environment & Forests and Ministry of Tourism.

Utilisation Certificates Outstanding as on 31 March 2013

(₹ in crore)

Sl. No.	Ministry/Department	For the period ending March 2011	
		Number	Amount
1.	Health and Family Welfare	3757	11188.58
2.	Agriculture	1496	5483.20
3.	School Education and Literacy	1485	2565.43
4.	Social Justice and Empowerment	10420	1164.93
5.	Common Wealth Games	141	1031.39
6.	Panchayati Raj	242	888.26
7.	Heavy Industry	28	766.64
8.	Commerce	368	702.94
9.	Food Processing Industries	2650	460.63
10.	Urban Development	225	334.89
	Total	**20812**	**24586.89**

1.6 Results of certification of audit

Separate Audit Reports for each of the autonomous bodies audited under Sections 19(2) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are appended to the certified final accounts required to be tabled by Ministries in Parliament. Significant observations on the accounts of individual central autonomous bodies are given in **Appendix–V**.

Some of the important comments which were issued to the central autonomous bodies/Ministries concerned are stated below:

General Comments

(a) Internal audit of 137 autonomous bodies was not conducted for the year 2012-13 **(Appendix–VI)**.

(b) Physical verification of the Fixed Assets of 115 autonomous bodies was not conducted during the year 2012-13 **(Appendix–VII)**.

(c) Physical verification of the inventories of 102 autonomous bodies was not conducted during the year 2012-13 **(Appendix–VIII)**.

(d) 60 autonomous bodies did not make investment of provident fund balances as per the pattern of investment prescribed by the Ministry of Finance **(Appendix–IX)**.

(e) 35 autonomous bodies were accounting for the grants on realisation/cash basis which was inconsistent with the common format of accounts prescribed by the Ministry of Finance **(Appendix–X)**.

(f) 86 autonomous bodies had not accounted for gratuity and other retirement benefits on actuarial valuation basis **(Appendix–XI)**.

(g) No Depreciation on fixed Assets was provided by 35 autonomous bodies **(Appendix–XII).**

(h) 29 autonomous bodies revised their accounts as a result of audit **(Appendix–XIII).**

CHAPTER II : MINISTRY OF CHEMICALS AND FERTILIZERS

Department of Pharmaceuticals

2.1 Recovery of unutilized funds and interest thereon at the instance of audit – ₹ 5.78 crore

National Institute of Pharmaceutical Education & Research (NIPER) parked funds of ₹ 4.22 crore released (2009-10) by the Department of Pharmaceuticals (DoP) for construction of auditorium in bank in violation of specific directions of the latter. Upon being pointed out by Audit, the amount was refunded (March 2014) by NIPER alongwith interest.

Department of Pharmaceuticals (DoP), Ministry of Chemicals and Fertilizers had approved (December 2007) a total Plan outlay of ₹ 69 crore in order to strengthen the infrastructure of National Institute of Pharmaceutical Education & Research (NIPER), Mohali under various schemes during 11th Plan (2007-2012).

Budget provision of ₹ 5.50 crore was made during 2009-10 for construction of 1500 Seater Auditorium at NIPER, Mohali against which an amount of ₹ 4.22 crore was released. DoP in its letter (September 2010) had clearly stated that funds released were not meant for being parked in banks. However, Finance Committee and Board of Governors of NIPER deferred the construction of the Auditorium and the amount was kept in Fixed Deposit with a bank pending approval from DoP for its utilization in some other scheme. The interest so earned was transferred by NIPER to its endowment fund/corpus fund.

On being pointed out by Audit in June 2013, DoP recovered the unutilized funds from NIPER and confirmed (March 2014) that NIPER, Mohali had surrendered the unutilized amount of ₹ 5.78 crore (₹ 4.22 crore along with interest of ₹ 1.56 crore).

National Institute of Pharmaceutical Education and Research - Mohali

2.2 Idle investment of ₹ 2.49 crore on residential houses lying vacant since construction

Construction of type-IV and type V residential houses by NIPER in 2009 without assessing actual requirement led to idle investment of ₹ 2.49 crore.

National Institute of Pharmaceutical Education and Research (NIPER) is a national level institute in pharmaceutical sciences with a proclaimed objective of becoming a centre of excellence for advanced studies and research in pharmaceutical sciences. In order to attract good academic staff for NIPER, Government of India accorded approval (October 1997) for construction of houses (type-V or above) for faculty at 100 *per cent* satisfaction level and for other staff (type-IV or below) at 60 *per cent* satisfaction level.

NIPER constructed 15 type-V residential houses in 2006 which remained un-occupied since construction. There was no application pending with NIPER for allotment and despite surplus houses available for allotment, NIPER awarded (January 2009) contract for construction of five more type-V houses at a cost of ₹ 99 lakh and 12 type-IV houses at a cost of ₹ 1.50 crore. The construction of these residential units was completed in March 2010 and possession taken in May 2010.

At the time of award of work for construction of additional type-IV / type-V residential units, actual strength of officers eligible for type-V houses was 23 against the availability of 37 houses. Similarly, existing strength of officers eligible for type-IV houses was 14 as against the availability of 18 houses. Actual occupancy was 21 for type-V and 12 for type-IV. Further, there was no proposal in 2009 to recruit fresh manpower that would require type-IV or type-V houses in 2009. Considering actual men-in-position and vacant houses, additional residential houses should not have been constructed.

The Ministry stated (January 2014) that requirement for construction of houses was assessed as per Government of India order dated 10 January 1995 based on which approval to construct houses for faculty on 100 *per cent* satisfaction level, and for other staff on 60 *per cent* satisfaction level, was accorded. Against the total requirement of 51 type-V houses, 42 houses had been built so far against which 17 houses had been occupied. In respect of type-IV, 30 houses had been constructed against the total sanctioned strength of 48 employees entitled for this type. Out of these 30 houses, 14 had been occupied by staff and five by students as a temporary arrangement in view of shortage of girls' hostel. Further, filling of faculty and other posts was in process and the vacant houses were likely to be occupied.

Ministry's reply needs to be viewed against following facts:

- Government approval was for providing houses for faculty on 100 *per cent* satisfaction level, and for other staff on 60 *per cent* satisfaction level. In the reply of the Ministry, requirement of 51 type-V houses and 48 type-IV houses was worked out on the basis of sanctioned strength of staff eligible for type-IV and type-V houses, whereas actual staff eligible for these houses during the period 2002-03 to 2012-13 varied from 19 to 27 (37 to 53 *per cent* of sanctioned strength) in case of type-V houses and 13 to 22 (27 to 46 *per cent* of sanctioned strength) in case of type-IV houses.

- Six type-IV houses and 16 type-V houses were already lying unoccupied at the time of awarding the contract (January 2009) for construction of additional type-IV and type-V residential quarters. After the construction of above houses in 2009, number of unoccupied flats increased to 16[1] for type-IV and 25 for type-V houses.

- Considering the past trend of actual staff entitled for type-IV and type-V houses and availability of vacant houses, additional houses should not have been constructed.

- In so far as fresh recruitment was concerned, construction, if any, could have been carried out in a phased manner, especially as 22 houses were anyway lying vacant.

[1] Excluding five houses occupied by the students as a temporary arrangement

Thus, Management's imprudent decision to construct five more Type V houses at a cost of ₹ 99 lakh and 12 Type IV houses at a cost of ₹ 1.50 crore without proper assessment of actual requirement resulted in idle investment of ₹ 2.49 crore on construction of additional residential quarters which remained unoccupied.

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

Department of Consumer Affairs

3.1 Unauthorized expenditure

The Department of Consumer Affairs met its additional requirement of funds by arranging ₹ 1.08 crore through two statutory bodies under its administrative control. The action of the Department had the effect of exceeding the budgetary provisions and circumventing Parliamentary authorization.

Rule 52 (3) of the General Financial Rules (GFR) stipulates that no expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized by the Parliament by law for a financial year, except after obtaining a supplementary grant or appropriation or an advance from the contingency fund.

The Department of Consumer Affairs (Department) was allocated a sum of ₹ 1.83 crore under the object head 'office expenses' during 2011-12 which in the course of the year proved insufficient.

Audit observed that the Department without resorting to the established procedures of augmenting additional requirement of funds through the process of supplementary grants, instead requested (October 2011) the Forwards Markets Commission (FMC), Mumbai, a statutory body under the Department's administrative control, to spare ₹ 80 lakh for making payments for stationery, petrol, staff car repairs, telephone charges etc. FMC made payments ₹ 78.20 lakh to various vendors between December 2011 and February 2012 on behalf of the Department. The Department also similarly requested (February 2012) Bureau of Indian Standards, another statutory body under the former's administrative control, to provide ₹ 30 lakh on loan basis which was to be subsequently recouped[1]. BIS paid ₹ 29.45 lakh to various vendors on behalf of the Department.

The course of action of the Department had the effect of incurring expenditure beyond the budgetary provisions and also circumvented

[1] The amount was not recouped as of March 2014

the parliamentary authorization for incurring expenditure. The unauthorized expenditure of ₹ 1.08 crore incurred by the Department constituted more than 59 *per cent* of the budgetary allocation under the head 'office expenses'. Further, under Rule 46 (5) of the GFR, any revised estimate shall be scrutinized by the Financial Adviser (FA) of the Ministry/Department concerned. However, in this case the Department did not consult its FA before arranging additional funds. As a result, the accounts of the Department did not reflect the correct position of the actual expenditure vis-à-vis the budgetary provisions[2] indicating financial indiscipline and weak internal controls within the Department.

The Ministry stated (May 2014) that its autonomous organizations, on receipt of requests from the Ministry, spared their funds for certain unavoidable office expenditure and that the payments were made with the approval of the competent authority in the respective autonomous organizations.

The reply does not address the core issue but rather justifies an incorrect practice overlooking the extant provisions. It is recommended that the Ministry may discontinue such practice forthwith.

[2] As per the Detailed Demands for Grants of the Ministry, against the allocated budget of ₹ 2.29 crore (₹1.83 crore for secretariat and ₹ 0.46 crore for the Pr. AO) an expenditure of ₹ 2.28 crore was shown.

CHAPTER IV : MINISTRY OF CULTURE

Archaeological Survey of India

4.1 Blocking of funds

Archaeological Survey of India (ASI) failed to construct the Institute of Archaeology on the land acquired by it in March 2000 despite two extensions by the Greater Noida Authority. This led to cancellation of allotment of the plot by the Authority in November 2012 and imposition of penalty. Lackadaisical approach of ASI also led to avoidable payment of ₹ 2.61 crore and blocking of funds of ₹ 3 crore besides non-achievement of project objectives.

Institute of Archaeology (Institute), located at Red Fort, Delhi was established in 1985, under the purview of Archaeological Survey of India (ASI) to provide training and research in the field of archaeology.

Since the space available to the Institute was not adequate to meet its requirements and the occupied buildings also required major repairs, the ASI proposed (March 1998) to acquire 25 acres of land from Greater Noida Authority (Authority) at a cost of ₹ 4.77 crore[1] in the Greater Noida institutional area for establishing a new Institute complex. The land for the purpose was allotted in March 2000 and the ASI executed the lease agreement for the plot in December 2004. In terms of the lease agreement, the construction of the proposed building was to be completed within two years from allotment.

Audit observed that till November 2005, the ASI attempted to construct only the boundary wall and grill fencing around the allotted land departmentally. In November 2005, the Authority served a notice on the ASI for not initiating the construction work. Subsequently, the ASI awarded (August 2006) the work of preparing a concept plan for the building to a firm[2]. This was followed by allotment of work of construction of boundary wall to CPWD in July 2007. On the request of

[1] ₹ 3.74 crore towards basic cost plus 2.5 *per cent per annum* as lease for 11 years i.e. ₹ 1.03 crore. The payments were made in February 1999 (₹ 3 crore) and March 1999 (₹ 1.77 crore)

[2] M/s Educational Consultants of India Ltd.

the ASI, the Authority granted (September 2007) extension of time up to December 2008 for completing the construction. However, till October 2008, the ASI could only complete the boundary wall. The ASI again sought (November 2008) extension of time which was acceded to by the Authority in June 2009. As per the extended timeframe, construction was to be completed by December 2010.

The firm submitted the concept plan with a preliminary estimate of ₹ 109 crore for the project in May 2009, based on which the ASI invited (September 2009) Expression of Interest (EOI) for designing and preparation of detailed drawings for construction. The Evaluation Committee set up by the ASI for evaluation of EOI documents recommended (May 2010) that the project be assigned to the CPWD for execution. The project was accordingly transferred to the CPWD in June 2010. Thus, after a lapse of more than six years, the ASI could only manage to finalise the executing agency. As of March 2012, the CPWD had prepared the digital survey, site plan and conducted soil testing. The ASI had also incurred expenditure of ₹ 83 lakh on preparation of concept plan, drawings, boundary wall and watch & ward arrangements for the plot till March 2012.

Although the extension of time granted by the Authority was over by January 2011, it was only in June 2012, that the ASI applied for further extension of time to the Authority. The Authority agreed (August 2012) to extend the time up to December 2014, on payment of a late fee of ₹ 18.77 crore within 15 days. The ASI, however, failed to pay the late fee and eventually the Authority cancelled the allotment of land (November 2012). The Authority refunded a sum of ₹ 2.99 crore to the ASI through Demand Draft (DD) in December 2012 after making deductions of ₹ 1.78 crore on account of penalty but the latter did not deposit the same in the bank, thus allowing the DD to lapse resulting in blocking of funds. The interest impact on the Consolidated Fund of India on this account at an average GoI borrowing rate of 8 *per cent* amounted to ₹ 36 lakh.

The ASI stated (February 2014) that the matter was being pursued for reallocation of the land and it had requested the State Government to condone the delay and to accord extension of time.

Subsequent examination of the related documents disclosed that the request of the ASI had not been acceded to by the Authority and a proposal was under consideration (June 2014) in the ASI for acquiring an alternate plot of land from the Authority at an estimated cost of ₹ 19.96 crore. A Standing Finance Committee (SFC) proposal for this purpose had been mooted by the ASI in May 2014.

Thus, the lackadaisical approach of the ASI which resulted in non-completion of the project even after 12 years since the land was allotted led to cancellation of the allotment of the land. The consequent extra burden on the ASI based on the difference between per square meter rate of the original land and the one proposed to be acquired now is more than ten times[3] over. Besides, the ASI also incurred avoidable payments aggregating ₹ 2.61 crore (₹ 1.78 crore towards penalty and ₹ 0.83 crore towards miscellaneous expenditure).

The inexplicable delay has already led to substantial time and cost overrun of the project while the objective of mitigating the space constraints of the Institute remains unfulfilled.

The matter was referred to the Ministry in February 2014; their reply was awaited (May 2014).

4.2 Irregular attachment of staff from autonomous bodies

The Ministry of Culture adopted an irregular practice of attaching staff from autonomous bodies under its administrative control. During the period October 2003 to February 2014, 22 autonomous bodies had incurred an expenditure of ₹ 3.66 crore on the pay and allowances of 85 employees/contractual staff attached with the Ministry.

The Ministry of Culture had a total sanctioned strength of 306 employees across all cadres against which 205 personnel were in position as on March 2013. Audit observed that the shortage of manpower was mainly adjusted by the Ministry by attaching

[3] 1 acre equals 4046.86 sq m. Based on the payments of ₹ 4.77 crore made, the cost of original land comes to ₹ 471.47 per sq. m. while the alternate land now proposed to be acquired would cost ₹ 4905 per sq. m.

employees[4] from the autonomous bodies (ABs) under its administrative control.

The Ministry had 35 ABs under its administrative control of which 85 employees were attached by the Ministry from 22 ABs as per the following details:

Region	Period	Total number of ABs from which personnel attached	Number of personnel attached	Pay and allowances borne by the AB concerned (₹ in lakh)
Delhi	June 2004 to February 2014	10	62	287.00
Outside Delhi	October 2003 to February 2014	12	23	79.32
			Total	**366.32**

In five ABs (Delhi Public Library, Sangeet Natak Academy, Indira Gandhi National Centre for Arts, Centre for Cultural Resource and Training and Nehru Memorial Museum and Library) there were shortage of staff and contractual staff was engaged to carry out efficient functioning of the organisations even while the staff of these ABs were attached with the Ministry.

The staff so engaged was being utilized by the Ministry for carrying out routine work assigned to various sections of the Ministry and there was also no specific time frame for such engagement. The staff so attached included Statistical Officer/Assistant, Data Entry Operator, Upper Division Clerk, Attendants, etc. In some cases the contractual staff had been working for the past 10-11 years at the Ministry. In the absence of any laid down guidelines, the Ministry had been requesting such deployment from ABs and there were no centralized information available on such irregular deployments at the Ministry. The attachment of personnel had a financial impact of ₹ 3.66 crore. The details are given in **Annex I and II**.

The Ministry stated (November 2013) that there were a large number of vacancies in various cadres and the work load had increased

4 Both permanent and contractual

considerably without any addition to the staff strength. Therefore, to tide over the increased workload especially in respect of the ABs, the Ministry was constrained to attach staff from these organizations.

The reply is a poor rationalization of an incorrect practice. Attaching staff from the autonomous body cannot be considered as a valid and reasonable means to bridge the shortfall in the staff strength which should be rather filled up through appropriate procedures. Every autonomous organisation has its own budget and man-power provision to carry out its mandated functions. The current practice of attaching staff from the ABs may also have an adverse impact on efficient delivery of services by such AB. The Ministry may review the current arrangement in the light of the audit observations and take appropriate action in the matter.

Indira Gandhi National Centre for the Arts

4.3 Blocking of funds

The guest house of 'Indira Gandhi National Centre for the Arts' (IGNCA) though completed in 2001 was lying unused till March 2014, resulting in blocking of capital of ₹ 7.93 crore.

Indira Gandhi National Centre for the Arts (IGNCA) established in memory of Smt. Indira Gandhi, is an autonomous institution with Ministry of Culture for study and experience of all forms of art. It was allotted (August 1996) 24.706 acre of land in New Delhi for construction of its Institutional building. The IGNCA Building Complex was envisaged with eight integrated buildings to house the five divisions of IGNCA and a National Theatre Complex comprising of three auditoriums. Of the envisaged eight buildings, only one building namely 'Kalanidhi-Kalakosha-Shared Resources-A' could be taken up for execution. This building also included a guest house block with an area of 2370 sq. m. and was constructed at an estimated cost of ₹ 7.70 crore[5]. This block contained 24 rooms, kitchen, a conference room and other facilities.

The 'Kalanidhi' building including the guest house was inaugurated in November 2001. However, the guest house remained unutilised

5 Computed on the basis of rate of ₹ 32515.24 per sq. m. arrived at after dividing the total cost of the building by its total area.

reportedly due to lack of funds for furniture and kitchen equipment. In November 2006 Executive Committee of IGNCA decided to invite the bids to run the guest house and it engaged a firm[6] in July 2010 for managing, running, operation and maintenance of the guest house. IGNCA also incurred an expenditure of ₹ 23 lakh for making the guest house ready for operation by the firm.

As per the MoU, the firm was to make payment of user charges of ₹ 30.33 lakh on quarterly basis to IGNCA for usage of the guest house. The firm furnished (August 2011) the guest house and obtained fire safety certificate for operating the same. However, the guest house could not be operationalised due to delay in obtaining clearances from the New Delhi Municipal Council (NDMC). NDMC[7] directed (February 2012) IGNCA to maintain the status quo of the premises and not to use it as guest House or hotel as the lease deed did not permit the use of the premises for any mixed use/commercial activity. The matter of operation of the guest house by the firm was presently under arbitration following the breach of MoU by the agency which led to the decision of maintaining status quo by NDMC.

Thus, continuous delays and imprudent decision to run guest house by third party on commercial basis, led to the guest house block created at a cost of ₹ 7.93 crore remaining unutilised for the last 13 years.

On being pointed out (January 2014), IGNCA stated (March 2014) that the guest house remained incomplete due to non completion of provisions of electrical load and other finishing job. IGNCA further added that the delay in operation was basically due to the gross violation of MoU by the firm which led to the controversy and NDMC took the premises under the purview of the monitoring committee.

The reply of the Ministry to the audit observation was, however, awaited (May 2014).

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[6] M/s Aresko Estate Pvt. Ltd.

[7] As per directions of the Monitoring Committee constituted by Supreme Court to oversee the sealing drive in Delhi.

National School of Drama

4.4 Irregular extension of service beyond mandatory superannuation age

National School of Drama granted extension of service beyond mandatory superannuation age to six of its employees, in contravention to orders of Department of Personnel & Training and its service bye-laws, and paid emoluments aggregating to ₹ 1.20 crore to them.

Department of Personnel & Training (DoPT) while issuing (May 1998) instructions enhancing age of retirement of employees of Autonomous Bodies from 58 years to 60 years stated that there shall be complete ban on extension in service beyond the age of superannuation[8]. The condition of maximum age of retirement of 60 and of complete ban on extension of service beyond superannuation was also applicable for autonomous bodies where their rules and regulations differed from those of the Central Government. In such cases the administrative ministry was required to approach DoPT, regarding any extension of age of superannuation on case to case basis.

As per FR 209 (6) (iv) (a) all grantee institutions which receive more than 50 *per cent* of recurring expenditure in form of grant in aid, should ordinarily formulate terms and conditions of service of their employees, which are by and large, not higher than those applicable to similar categories of employees in Central Government. In exceptional cases relaxation may be made in consultation with Ministry of Finance. The National School of Drama (NSD) is entirely funded by GoI.

The Service Bye-Laws[9] of the NSD governing the age of retirement of its employees provided that all teaching staff members shall retire/superannuate on attaining age of 60 years. However, in exceptional cases, any member of the teaching staff may be re-employed in service on a yearly extension basis till he has attained the age of 62 years. Similarly, in the case of non-teaching staff, the age of

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8 Except in case of medical and scientific specialists, who can be granted extension on case to case basis, upto age of 62 years.

9 Approved by Ministry of Culture in June 1993.

superannuation was 58 years[10]. Further, in exceptional circumstances, the employee could be re-employed for a further period of two years.

Audit noted that during 2000-2012, NSD extended services of all five employees retiring during this period in teaching category beyond superannuation. Also one employee in non-teaching category was retained beyond superannuation. NSD did not seek approval of its administrative Ministry i.e. the Ministry of Culture for granting extension to its teaching category employees. For non teaching category, although the case was approved by Ministry of Culture, but DoPT's approval was not on record. As the cases were of extension and not of re-employment, provisions of bye-laws of the NSD were also breached. Thus, the action of NSD to grant extension in service beyond the age of superannuation to its employees and consequent payment of emoluments to six employees amounting to ₹ 1.20 crore **(details are in Annex-III)** were irregular.

NSD stated (April 2013) that in all cases of extension starting from year 2000, the NSD Society had exercised its discretion in retaining teachers in exceptional cases only. In case of the non-teaching staff, the clarification from the Ministry would be sought. It further added that since these employees had already retired, NSD would not be able to make recoveries from them.

The Ministry accepted (November 2013) the audit observation and stated that the extension granted to the staff was a *fait accompli* and nothing could be done at this stage. It further stated that it would be ensured that no such extension was granted by the NSD Society to its staff members in future. Although both NSD and the Ministry accepted audit observation and treated the issue *fait accompli*, service bye-laws giving discretionary powers to NSD still remain. In the Report of CAG for Autonomous Bodies (paragraph 3.1, Report No. 23 of 2013) similar case of routine extension of service to all retiring employees by Asiatic Society, Kolkata was reported. The Ministry of Culture may consider

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10 Employees who were in service on or before 26 August 1988 retire at the age of 60 years and those who joined after 26 August 1988 may retire at the age of 58 years.

reviewing all discretionary powers of autonomous bodies under its administrative control, regarding service conditions of their employees which are contrary to Government of India rules, and advise necessary corrections in their bye-laws.

CHAPTER V: MINISTRY OF EXTERNAL AFFAIRS

5.1 Maintenance of bank account outside Government Accounts

Embassy of India, Buenos Aires, Argentina operated bank account and carried out transactions of Argentine Peso 41,17,118 (₹ 5.10 crore) without routing these through books of accounts of the Government.

Under Rule 7 of General Financial Rules (GFR), 2005 all moneys received by or on behalf of the Government are to be brought into Government Account without delay. Further, as per Rule 13 of Central Government Account (Receipts and Payments) Rules 1983, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. No withdrawal of money may be made from the Government Account except by presentation of bill in support of relevant claim for the purpose (Rule 28).

A scrutiny of records (February 2013) of the Embassy of India, Buenos Aires, Argentina revealed that apart from its regular three bank accounts (US$ accounts with SBI, New York and HSBC, Buenos Aires, and Argentine Peso account with HSBC, Buenos Aires), the Mission also operated another Peso account (Bank Account) at HSBC Buenos Aires from October 2008 to May 2012. Audit observed that this bank account was opened on 31 October 2008 with an initial deposit of Peso 66,880.62 (₹ 9.99 lakh) and was subsequently closed on 23 May 2012 after three years and seven months with a withdrawal of the balance amount of Peso 70.21.

Audit further noticed from the bank statement that a total of Peso 41, 17,118 (₹ 5.10 crore)[1] was deposited in this account and was taken out through 799 withdrawals. There were 63 cash withdrawals totaling Peso 11,11,750 (₹ 1.42 crore) out of which 17 were of amounts more than Peso 20,000 (₹ 2.48 lakh). Further, there were as many as 171

[1] By 53 cheques (Peso 39,60,208.23), by cash on five occasions (Peso 74,450.00), by inter banking transfer on one occasion (Peso 80,580.00) and refunds/adjustments on four occasions (Peso 1,880.17).

negative closing balances ranging from Peso (-) 46.94 to (-) 24,026.45. The purpose and utilization of these withdrawals were not available on records.

There was no documentary evidence to indicate the purpose of opening of this bank account. The deposits and withdrawals made from this bank account were not routed through the cash book of the Mission. The Mission could not produce to Audit any bills/vouchers corresponding to the transactions made through the bank account. The transactions as reflected in the bank account did not have any bearing on the monthly expenditure statements pertaining to the period between October 2008 and May 2012 submitted by the Mission to the Ministry. Thus, it is clear from the above that the funds deposited and withdrawn from the Bank Account maintained with HSBC, Buenos Aires were operated outside the government accounts.

In response, the Embassy of India, Argentina stated (July 2013) that there were no records available in the Mission pertaining to details of the bank account and the officers involved had either been transferred or retired from service. The Mission confirmed that the purpose for which the bank account was operated was not found recorded in any document and the transactions relating to the bank account were not included in the monthly accounts sent to the Ministry.

Thus, maintenance of bank account and carrying out transactions outside the government accounts by Embassy of India, Argentina is in violation of the extant rules. As the transactions recorded in the bank account were not routed through the cash book, the possibility of misappropriation or loss of public funds could not be ruled out. The matter was brought to the notice of the Ministry of External Affairs (MEA) for investigation.

The Ministry replied (May 2014) that a high level team of officers of MEA visited Buenos Aires in January 2014 and their report was still under finalisation.

5.2 Violation of rules in procurement of goods

Consulate General of India, Atlanta procured computer hardware/software, office equipment and furniture/fittings worth ₹ 1.61 crore in three separate purchases in violation of Rules and without following fair, transparent and reasonable procedure.

According to Rule 137 of General Financial Rules (GFR) 2005, offers for public procurement should be invited following a fair, transparent and reasonable procedure. The procedure followed should promote competition and fair and equitable treatment of suppliers. To achieve this objective, a laid down standard method of obtaining bids shall be followed by Ministries/Departments for purchase of goods for use in public service (Rule 149). Under Rule 150 of GFR, bids are to be obtained through Advertised Tender Enquiry (ATE) for procurement of goods of estimated value of ₹ 25 lakh and above. Whereas for procurement of goods with estimated value up to ₹ 25 lakh, Rule 151 (i) provided that Limited Tender Enquiry (LTE) may be used for procurement of goods under specified conditions such as: (i) web based publicity should be given for limited tenders; (ii) the number of supplier should be more than three; and (iii) efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis. In addition, Chief Vigilance Commission's (CVC) guidelines (15 January 2002) provide that in order to ensure evaluation of bids on equitable and fair basis and in a transparent manner, the time/date for receipt and opening of tenders is to be incorporated in the bidding documents.

Further, under Rule 151 (ii), LTE method may also be adopted even where the estimated value of the procurement is more than ₹ 25 lakh. In such cases, the competent authority is to certify that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The competent authority shall also record the nature of the urgency and the reasons why the procurement could not be anticipated.

A scrutiny of records (April 2013) of the Consulate General of India (CGI), Atlanta revealed that the Post made procurement of goods during August 2012 and September 2012 amounting to a total of ₹ 1.61

crore in three separate purchase orders for use in its new Chancery building which was scheduled to be inaugurated in October 2012. The procurement of the goods was carried out on the basis of sanction of funds given by the Ministry on 6 July 2012.

Audit observed that CGI, Atlanta obtained quotations on Limited Tender Enquiry basis from four firms[2] for procurement of IT infrastructure (computer hardware, software, networking, internet, access control system, CCTV) without going in for ATE though the estimated value of procurement was more than ₹ 25 lakh. The Post awarded the supply orders for IT Infrastructure (August 2012) to M/s Compunet Services Inc at the cost of ₹ 48.55 lakh (US$ 87,940).

Secondly, for supply of furniture and fittings which was estimated to cost more than ₹ 25 lakh, the Post resorted to LTE method and obtained quotations from only three firms[3] while the number of supplier firms for such purchases were to be more than three firms as per the Rules. The work was awarded to M/s Atlanta Office Furniture (August 2012) at the cost of ₹ 79.15 lakh (US$ 1,43,357).

Thirdly, for procurement of office equipment (copiers, shredders, metal detectors, water coolers, ovens, computer software, UPS), CGI, Atlanta decided (September 2012) to call for limited tenders from the above mentioned four firms which had bid for the initial works for IT infrastructure on the plea that the work was expected to be within ₹ 25 lakh. But total payment made to M/s Compunet Services Inc was ₹ 33.59 lakh (US$ 60,075) as additions were made after the work had been awarded.

Audit also observed that no standard procedure as laid down in the Rules was followed by the Post for obtaining and evaluating bids. There was no documentary evidence to indicate that bidding documents with cut-off dates were sent directly to the firms. The quotations were obtained and opened on different dates[4] diluting the

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2 M/s Outsource Management Inc; M/s CTCSS Systems LLC; M/s Compunet Services Inc; M/s Ignite.

3 M/s Office Interiors; M/s Sheffield Office Products; M/s Atlanta Office Furniture.

4 IT infrastructure: M/s Outsource Management Inc (14 August 2012); M/s CTCSS Systems LLC(14 August 2012); M/s Compunet Services Inc (15 August 2012); M/s Ignite (16 August 2012). Office furniture and fittings: M/s Office Interiors (30 August 2012); M/s Sheffield Office Products (4 September 2012); M/s Atlanta Office Furniture (12 September 2012). Office Equipments: M/s Outsource Management Inc (24 September 2012); M/s CTCSS Systems LLC (28 September 2012); M/s Ignite (28 September 2012), M/s Compunet Services Inc (1 October 2012).

sanctity of the prices quoted by each firm. In fact, M/s Compunet Inc and M/s Atlanta Office Furniture were selected being the lowest offers, but when their bids were received the quotations of other firms had been already opened by the Post. Further, Audit noticed that the date of finalisation of award or purchase orders preceded the dates mentioned in the quotations. The purchase order for furniture and fittings was finalized on 24 August 2012, but the quotations obtained for the purpose had mentioned dates between 30 August 2012 and 12 September 2012. Work for supply of office equipment was finalized on 26 September 2012, whereas the quotations obtained from three firms indicated dates between 28 September 2012 and 1 October 2012. This indicates that the bids were obtained after the decision for award of work was already finalized by the Post.

It is evident from the above that though sufficient time of two months was available since the receipt of sanction of funds from the Ministry in July 2012 to complete the procurement of goods by way of Advertised Tender Enquiry, the Post went in for Limited Tender Enquiry in each of the above purchase. While obtaining bids even under Limited Tender Enquiry, CGI, Atlanta made no efforts to identify a higher number of eligible suppliers to obtain more competitive bids nor was web based publicity given for limited tenders for fair and equitable treatment of eligible firms available in the market as required under the extant rule.

In reply, the Post stated (October 2013) that the open tender procedure was not followed for procurement of IT infrastructure, and furniture/ fittings due to national security considerations and paucity of time. The decision on security credentials of the firms was guided by experience of prominent members of Indo-American community and local Government.

The response of the Post was not convincing since sufficient time was available for them to go in for ATE from the time financial sanction was accorded by Ministry in July 2012. The time of three weeks given in the rule for submission of bids by firms was adequate for finalization of the procurement keeping in view the inauguration of the Chancery building in October 2012. There was no documentary evidence to indicate any correspondence between the Post and the local Government or the prominent members of the Indian community in regard to what the CGI, Atlanta called a 'national security consideration'. Moreover, the reason of national security considerations given to justify adoption of LTE was recorded for the first time only at the time of finalizing work/purchase orders in respect of IT infrastructure on 22 August 2012 and office furniture and fittings on 24 August 2012. No evidence was found on record to suggest that CGI, Atlanta ever addressed the issue of security concerns to the Ministry prior to the date of obtaining bids or at the time of the receipt of sanction of funds. Thus, the reasons given by the Post appear as an afterthought and did not constitute a sufficient ground for adopting LTE.

In response to the above Audit contention, the CGI, Atlanta (March 2014) admitted that there were procedural lapses in opening of bids which were caused due to ignorance of procurement procedure and inadvertent overlooking of mistakes committed by the firms while submitting bids.

The matter was referred to the Ministry in November 2013; their reply was awaited as of May 2014. The Ministry needs to ensure that the personnel entrusted with financial responsibilities in Missions and Posts are imparted adequate training and exposure to rules and procedures.

5.3 Fictitious payment vouchers/receipt challans in Monthly Accounts

The Consulate General of India, Houston, USA prepared fictitious payment vouchers of US$ 3,72,632 and receipt challans of US$ 3,62,172 and accounted these in its monthly accounts submitted to the Ministry. There were withdrawals of US$ 69,356 and deposits of US$ 39,266 without routing through the cash book. The accounts of the Consulate suffered from serious inaccuracies which was fraught with the risk of short accounting of receipts and unaccounted withdrawals.

According to Rule 13 of Central Government Account (Receipts and Payments) Rules 1983, all monetary transactions should be entered in the cash book as soon as they occur. Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. Further, as per Rules 28 of the Central Government Account (Receipts and Payments) Rules 1983 no withdrawal of money may be made from the Government Accounts except by presentation of bill in support of relevant claim for the purpose.

Audit scrutiny of records of the Consulate General of India (CGI), Houston, USA for the period from March 2012 to February 2013 was conducted in March 2013. Audit also analyzed the accounting data as maintained in the Integrated Mission Accounting System (IMAS) and compared it with monthly cash accounts submitted by the Consulate to the Ministry of External Affairs (MEA). On scrutiny of records pertaining to the audit period, it was noticed that CGI, Houston prepared fictitious payment vouchers (nine) amounting to US$ 3,72,632 and receipt challans (four) amounting to US$ 3,62,172 during the period spanning from November 2011 to June 2012 and accounted these in the monthly accounts submitted to the Ministry. The details of the fictitious payment vouchers are as given below:

Sl. No.	Payment Voucher and Month	Amount(US$)	Particulars as mentioned in Voucher
1.	940P November 2011	29,583.02	Bank charges for September, October and November 2011
2.	1479P March 2012	7,182	Bank charges for financial year 2011-12
3.	1486P March 2012	(-0.64)	Bank charges
4.	1487P March 2012	76,503.65	Bank charges and other adjustment during the financial year 2011-12
5.	1488P March 2012	6,118.15	Reconciliation of amount of salaries paid
6.	1489P March2012	84,798.03	Reconciliation amount paid
7.	317 P June 2012	6,012	Bank charges debited by Frost Bank on April 2012
8.	248P May 2012	790.10	Bank charges for the month of April 2012
9.	417P June 2012	1,61,646.10	Miscellaneous contingencies
Total		3,72,632.41	

Audit analysis revealed that vouchers at Sl No. 2, 4 and 7 amounting to US$ 89,698 were artificially created and booked in the monthly accounts by the Consulate in an attempt to cover up the shortfall of cash balances as depicted in its bank accounts vis-à-vis the cash book. The shortfall of cash in bank account indicated that all withdrawals from the bank accounts were not being routed through the cash book. Audit noticed that two such withdrawals of US$ 24,841 and US$ 44,515 during July to September 2011 were not routed through the cash book.

In reply, CGI, Houston admitted that creation of artificial vouchers to tally the cash balances of cash book with that of bank statement was not in order.

Further, in respect of five transactions as mentioned at Sl. Nos. 1, 5, 6, 8 and 9 above, payment vouchers amounting to US$ 2,82,935 were created and included in the monthly accounts. These payment vouchers, however, were not supported by any documentary evidence of bills drawn and paid in support of the relevant claims. Creation of payment vouchers and accounting them as expenditure in the monthly accounts without any supporting bills was in violation of the extant Rules. From the available bank statements, it was not possible to verify in audit as to whether these amounts were actually drawn subsequently from the bank account of the Consulate. Besides, due to huge discrepancies between the bank accounts and the monthly accounts, no meaningful bank reconciliation was carried out by the Consulate. Under these circumstances, the possibility of withdrawal of moneys from the bank accounts through fictitious vouchers without presentation of bills could not be ruled out.

Similarly, four fictitious receipt challans amounting to US$ 3,62,172 were generated by the Consulate during the period May and June 2012. The details are as given below:

Sl. No.	Receipt challan and Month	Amount(US$)	Particulars
1.	334R May 2012	76,503.65	Posted as minus figures under the head 'Office Expenses'
2.	335R May 2012	84,798.03	Posted as minus figures under the head 'Foreign Travel Expenses'
3.	540R June 2012	665.00	Under the head 'Other Receipts'
4.	541R June 2012	2,00,205.17	Under the head 'Other Receipts'
	Total	**3,62,171.85**	

Audit scrutiny revealed that receipt challan for an amount of US$ 76,504 (Sl. No.1) was artificially created and posted in the monthly accounts to reduce expenditure under 'Office Expenses.' Another receipt challan of US$ 84,798 (Sl. No. 2) was also generated and depicted in the monthly accounts to reduce expenditure under 'Foreign Travel Expenses.' Reduction in expenditure under the above two heads was done without valid authorization and there were no records to justify such adjustments. The other two receipt challans for US$ 665 (Sl. No. 3) and US$ 2,00,205 (Sl. No.4) were created as 'other receipts' and posted in the monthly accounts. The cash balance report of April 2012 submitted in May 2012 to the Ministry was inflated by US$ 2,00,205 as against the cash balance of the cash book maintained in the Consulate.

Audit further observed that the entries of the receipt challans in the cash book and the monthly accounts were not reflected in the bank statements. Thus, entering remittance in the cash book and monthly accounts by creating receipt challans without the corresponding credit into the bank account was not in line with the Rules. In the test checked receipt challans, Audit noticed that a sum of US$ 39,266 deposited into the bank account of the Consulate during April to September 2011 was not taken into the cash book. In view of such irregular creation of receipt challans, the possibility of any actual remittances remaining un-deposited in the bank account of the Consulate could not be ruled out.

In response, CGI, Houston stated that receipt challans were created to nullify other fictitious vouchers/challans. Explanation offered by the accounting staff making such entries indicated lack of training and proper knowledge to operate IMAS.

Thus, it is evident that the CGI, Houston submitted monthly accounts to MEA having serious inaccuracies. The expenditure and receipts in the monthly accounts included artificially created payment vouchers of US$ 3,72,632 (₹1.85 crore)[5] and receipt challans of US$ 3,62,172 (₹1.79 crore)[5] respectively. Withdrawals of US$ 69,356 and deposits of US$ 39,266 to bank accounts were not entered in the cash book. Consequently, the possibility of short accounting of cash receipts and unaccounted withdrawal of moneys from the bank could not be ruled out. The matter needs urgent investigation by the appropriate authorities to reconstruct accurate monthly accounts of the Consulate.

[5] Calculated at the exchange rate of March 2012 (1 US$ = ₹ 49.60)

The Ministry also needs to get all the accounts staff deployed on operation of IMAS imparted proper training and given problem resolution mechanism to rule out fictitious entries. The system should have necessary checks to raise red flags.

The matter was referred to the Ministry in December 2013; their reply was awaited (May 2014).

5.4 Overpayment of foreign allowance to project management teams

The Missions in Moscow and Paris paid discretionary foreign allowance instead of foreign compensatory allowance to six officers of Indian Air Force posted in project management teams in Moscow and Paris. This resulted in overpayment of ₹ 74.69 lakh to the officers during November 2009 to August 2013.

According to the provisions of IFS (PLCA) Rules[6], a member of the Indian Foreign Services serving outside India may be granted a foreign allowance (FA) which includes wages for India based and/or local domestic servants. In case they employ local servant(s) in lieu of India based domestic assistants, discretionary FA is payable to them. Ministry of External Affairs (MEA) directed (February 2009 and December 2010) that officers having assignments of non-representational nature be paid foreign (compensatory) allowance (FCA) and to draw the FCA, prescribed, rank equivalence of officers of the Central and State Governments with officers of the Services deputed in Missions abroad. It was also specified that the rank equivalence of Military officers on assignment or deputation under any programme of the Government of India would be determined on the basis of their military rank as per the existing system. Again, through an addendum (September 2013) to December 2010 letter, the Ministry reiterated that no diplomatic rank was actually granted to the Central/State Government officers entitled to draw FCA. Rank equivalence as mentioned in MEA's order of December 2010 was only notional and was used solely for reference purposes internally by MEA to determine the quantum of FCA.

6 Rule 7 and 8, Chapter III of Indian Foreign Service (Pay, Leave, Compensatory Allowance and other Conditions of Service) Rules, 1961

Air Headquarters of Air Force (Air HQ) accorded sanctions (October 2009 and April 2011) for posting of two officers in MiG-29 'upgrade project management team' (PMT) in Moscow formed in June 2008. Ministry of Defence, Air Headquarters (MoD) conveyed (August 2011) sanction for formation of Mirage-2000 PMT in Paris consisting of four officers. Sanctions, inter alia, stated that the officers were entitled to FA as applicable to Defence services personnel of corresponding rank and grade posted in the Missions. However, the sanctions were silent about any orders regarding grant of diplomatic status to the officers by the Foreign Service Board[7] (FSB).

Audit scrutiny (August-September 2013) disclosed that:

- The Mission in Paris, instead of paying the entitled FCA as specified by the MEA orders, paid discretionary FA at rates admissible to a Counsellor rank officer to the team leader and that of a First Secretary level officer to the other three officers;
- The Mission in Moscow, in contravention of the directives of the Ministry, paid discretionary FA at rates admissible to a First Secretary rank officer.

Consequently, the two officers of PMT Moscow received excess FCA of ₹ 29.69 lakh[8] during November 2009 to August 2013 and the four officers of PMT Paris received excess FCA of ₹ 45.00 lakh[9] during September 2011 to August 2013.

In reply to audit observation (January 2014), the Mission in Moscow forwarded (January 2014) reply of the Air wing of the Mission which stated that the orders (June 2008, October 2009 and April 2011) issued by Government of India clearly grants FA as applicable to Defence service personnel of corresponding rank and grade posted to the Mission.

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7 Constituted under Indian Foreign Service (Recruitment, Cadre, Seniority and Promotion) Rules, 1961 which is empowered to grant diplomatic status to officers posted in Indian Missions and Posts abroad, whether members of the Foreign Service or not.

8 USD 60654.09 at the applicable salary rate of exchange.

9 USD 90450.74 at the applicable salary rate of exchange.

The reply was not acceptable as the two officers of PMT Moscow were not granted diplomatic status by the FSB and vide MEA's addendum of September 2013, rank equivalence does not automatically grant diplomatic status. Further, vide MEA's orders of February 2009 and December 2010, such officers were entitled to FCA only.

The Mission in Paris informed (January 2014) that MOD was requested (January 2014) to forward copy of the order/minutes of the FSB for deployment of PMT Paris and reply was awaited as of March 2014.

Thus, the Missions in Moscow and Paris did not comply with MEA's orders of February 2009 and December 2010 for payment of FCA to six officers posted in PMTs of Indian Air Force in Moscow and Paris. The irregular payment of discretionary FA in lieu of FCA to these officers resulted in overpayment of allowances of ₹ 74.69 lakh till August 2013 and the excess payment was continuing (March 2014).

The matter was referred to the Ministry in January 2014; their reply was awaited (May 2014).

5.5 Short collection of fees for passport miscellaneous services

Non-revision of Passport Miscellaneous Services fees resulted in loss of revenue of ₹ 1.52 crore

Ministry of External Affairs (MEA) in its Gazette Notification dated 28 September 2012 revised fees for passport and other related services such as issue, reissue or replacement of passport, issue of Emergency or Identity Certificates or Police Clearance Certificates etc.

As per Chapter 3 (5) (I) (B), of Passport Manual 2010, "The term reissue of passport will include issue of fresh booklet in all scenarios such as exhaustion of visa pages, damage/loss of passport, expiry of SVP, change in particulars, addition of spouse name etc". Furthermore, as per Passport Manual 2010 and ICAO Regulations, issue of handwritten travel documents, except EC, is not permitted from 01.04.2010[10], and fresh booklets are to be issued in case of any change in the personal particulars of the passport holders.

[10] Handwritten passports issued before 1 April 2010 would remain valid till 31 March 2014

Audit observed that High Commission of India, Singapore (HCI Singapore), through its outsourced agencies, continued to manually endorse changes on the existing passports, and that from October 2012 to July 2013, collected only SG$ 20, instead of issuing new booklets for SG$ 100[11], in 3,752 cases. This resulted in loss of revenue of SG$ 3.0016 lakh (₹ 1.40 crore)[12].

Similarly, the Embassy of India, Tokyo (EI Tokyo), also manually endorsed changes in personal particulars in existing passports, charging only ¥ 1,400 instead of issuing fresh booklets for ¥ 10,500. Audit observed short collection of fees in 227 cases, amounting to ¥ 20.657 lakh (₹ 12.61 lakh)[13].

Audit observed that in contravention of the provisions of Passport Manual 2010, HCI Singapore, and EI Tokyo, continued to manually endorse changes in personal particulars in existing passports, instead of issuing new booklets. Apart from contravening extant instructions, this resulted in short collection and loss of revenue of ₹ 1.52 crore[14].

HCI Singapore stated (6 August 2013) that in the Gazette Notification of 2002, the category under Miscellaneous Services included a specific entry for 'Additional endorsement or other miscellaneous service' and that as the Gazette Notification of 2012 did not contain any such entry, HCI Singapore, did not revise the fees for passport related services.

EI Tokyo stated that they had implemented the revision of passport fees as per MEA's Gazette Notification of 2012, which did not specifically mention revision of fees for services related to change in address and inclusion of spouse's name, and certificate of No Objection to Return to India (NORI). EI Tokyo further stated that there were contradictions in various chapters of the Passport Manual and that they have sought clarifications on the issue from MEA.

The replies of HCI Singapore, and EI Tokyo are not acceptable as Chapter 3 (5) (I) (B) of the Passport Manual 2010, clearly specifies the

11 Assuming the minimum rate of USD 75 for issue of fresh passport of 36 pages for an adult, rounded off in local currency

12 (100 – 20) x 3,752 x 46.512= ₹ 1,39,61,042

13 (10500 – 1,400) x 227 x 0.6105= ₹ 12,61,110

14 ₹ 139.61 lakh + ₹ 12.61 lakh= ₹ 152.22 lakh

cases wherein new passports are to be issued. The Gazette Notification of 2012, merely revised fees for various services and does not deal with the circumstances in which new passports are to be issued. Moreover, MEA (CPV Division) vide its letter of 4 September 2013, responded to HCI Singapore on the issue, informing them that only new passport booklets should have been issued in all such cases, involving change in personal particulars.

The Ministry, in its reply agreed with the Audit, and stated (February 2014) that it had issued letters to the missions in Singapore and Tokyo, directing them to immediately stop manually endorsing passports while rendering miscellaneous services.

5.6 Undue financial benefit to the service provider

Irregular increase of service charges for surrender of passport services and levy of inadmissible administrative fee on such services resulted in undue financial benefit of ₹ 67.36 lakh to the service provider during September 2010 to March 2013.

The High Commission of India, London (Mission) executed an agreement with M/s VF Services Ltd (service provider) on 31 August 2010 for outsourcing the surrender of passport services. As per schedule I, condition 4.1 of the agreement, the service provider is entitled to levy a service charge of £ 6.90 per surrender of passport application.

Ministry of External Affairs (Ministry) enhanced (August 2011) the visa outsourcing service charges levied by the same service provider for providing visa services to the Mission from £ 6.90 to £ 7.70 per service. During audit, it was noticed that on the basis of the said order, the service provider enhanced the service charges for surrender of passports also from the existing rate of £ 6.90 to £ 7.70 per application with effect from 12 September 2011.

Audit observed (January 2012) that the orders for enhancement of service charges issued in August 2011 was applicable only for visa services provided to the Mission by the service provider and levying the increased rates for surrender of passports services was irregular and resulted in undue financial benefit to the service provider. Though the service provider agreed (March 2012) to reduce the service charges to

£ 6.90 with immediate effect, the levy of enhanced rate continued till 30 September 2012. As the service provider had processed 31264 applications during 12 September 2011 to 30 September 2012, the undue financial benefit accrued to the service provider amounted to ₹ 18.73 lakh[15].

Further, it was also observed (April 2013) that beyond the provisions of the agreement, the service provider had been levying administrative fee of £0.80 per application since commencement of the outsourcing services for surrender of passports. Though in respect of visa services provided to the Mission by the same service provider, the Ministry directed (October 2009) the Mission to initiate action to discontinue the levy of irregular administration fee by the service provider, the Mission allowed the service provider to levy the irregular administrative fee on surrender of passport services since commencement of the agreement. The service provider had processed 85157 applications during 6 September 2010 to 31 March 2013 and unduly benefitted by an amount of ₹ 48.64 lakh[16]. The undue benefit on this count is continuing and will increase further.

The total undue benefit accrued to the service provider till 31 March 2013 in respect of the service of surrender of passports amounted to ₹ 67.36 lakh.

When the matter was pursued with the Mission, the Mission directed (October 2012) the service provider to refund the unintended benefit accrued due to enhanced service charges on surrender of passport services and discontinue the levy of administrative fee as directed by the competent authority. As the amount collected on account of enhanced service charges had not been refunded by the service provider and the arbitrary collection of administrative fee of £0.80 continued, the matter was again reported to the Mission (July 2013). The Mission changed its earlier stand and replied (August 2013) that the Ministry while conveying approval for outsourcing of surrender of passport services specified that approved services charges for visa

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15 31264 X £0.80 = £25,011 at the lowest exchange rate of 1£ = ₹ 74.88 (September 2011) prevalent during September 2011 to September 2012

16 85157 X £0.80 = £68,126 at the lowest exchange rate of 1£ = ₹ 71.39 (November 2010) prevalent during September 2010 to March 2013

applications would be applicable for surrender of passport services also. However, the said letter was not available on the records of the Mission and the Mission stated that it had requested the Ministry to provide the same. The Mission further stated that as the audit observation of levying of these charges from visa applicants was still under consideration, separate observation for surrender of passport services was perhaps not needed. The reply of the Mission is not tenable as the service of surrender of passports was outsourced through a separate agreement.

As the service provider was selected through a competitive bidding process, any arbitrary increase in service charge during the period of contract amounted to post tender concession and is in contravention of CVC guidelines. Thus, the failure on the part of the Mission to enforce the terms and conditions of the agreement resulted in undue financial benefit of ₹ 67.36 lakh to the service provider.

The matter was referred to the Ministry in October 2013; their reply was awaited (May 2014).

CHAPTER VI: MINISTRY OF FOOD PROCESSING INDUSTRIES

6.1 Tardy implementation of 'Mega Food Parks Scheme'

The Mega Food Parks Scheme was launched in September 2008 with 10 projects for implementation in the first phase. Due to slow pace of implementation, projects lagged behind the prescribed schedule and despite an investment of ₹ 250 crore, the scheme objectives remained unfulfilled.

Mention was made in the CAG's Audit Report No. CA 1 of 2008 that none of the 45 food parks sanctioned by the Ministry till March 2004 were fully operational as of March 2007. As a result, the grant of ₹ 110.55 crore released by the Ministry for setting up food parks country-wide remained largely unfruitful. Subsequently, the Ministry apprised the Cabinet Committee on Economic Affairs (CCEA) the major reasons for the inadequate functioning of the parks as; poor site selection, delay in providing basic infrastructure facilities like power, water, road etc., poor management and implementation capabilities. In the Action Taken Note, the Ministry while attributing financial constraints of the promoters being one of the reasons for the slow implementation of the projects stated that continuous efforts were being made to revitalize the existing food parks.

Subsequent examination in Audit disclosed that the Ministry had further sanctioned 11 food parks country-wide during 2004-07. Funds aggregating ₹ 26.85 crore were released for the purpose. Audit observed that out of the total of 56 (45+11) food parks sanctioned, only 27 (24+3) had been made fully operational while nine (6+3) had been closed as of July 2013. Thus, the progress in operationalisation of food parks remained largely unsatisfactory.

Meanwhile, the Ministry proposed (August 2008) to implement a Scheme to establish 30 Mega Food Parks (MFPs) in the country during the 11th Plan. The primary objective of the Scheme was to provide adequate/excellent infrastructure facilities for food processing. It included creation of infrastructure near the farm, transportation, logistics and centralized processing centers. The CCEA approved (September 2008) setting up of 10 MFPs in the first phase.

The responsibility of execution, ownership and management of the MFPs were vested with Special Purpose Vehicles[1] (SPV) in which Financial Institutions/ Banks, organized retailers, processors, service providers, producers, farmer organizations and other related stakeholders would be the equity holders. The SPVs were mainly responsible for achieving financial closure and ensure completion of project.

The Scheme provided a capital grant of 50 *per cent* of the eligible project cost in general areas and at the rate of 75 *per cent* of eligible project cost in difficult and hilly areas, subject to a maximum of ₹ 50 crore per project. The time schedule for completion and successful operationalisation of the project was 24 months from the date of release of first installment. The timelines were later revised to 30 months (July 2012) from the date of issue of final approval.

Audit test checked 10 projects sanctioned by the Ministry under phase-I of MFP scheme and noted that a sum of ₹ 250 crore had been released for nine projects against the sanctioned amount of ₹ 450 crore till December 2013. It was observed that none of the parks had been made operational[2] by the Ministry. Eight of the ten projects had already exceeded the prescribed time limit of 30 months for operationalization. Thus the projects were languishing at various stages of implementation as detailed in **Annex-IV.**

Audit further observed that the Scheme guidelines did not prescribe any time frame from in-principle approval to the final approval of the project. In the absence of timelines, final approvals were given by the Ministry after delays of 3 to 24 months. Even the project at Sultanpur, Uttar Pradesh had not been finally approved, as yet, despite being accorded in-principle approval in September 2010. The other reasons for delay in implementing the projects were attributed to issues relating

[1] A legal entity created solely to serve a particular function as the facilitation of a financial arrangement or creation of a financial instrument

[2] Only two parks each at Haridwar and at Chittoor had been made partially operational.

to land acquisition, contribution of funds by the members etc. Audit also observed that the scheme guidelines did not delineate the role of the Ministry in acquisition of land which devolved on the SPVs. The Ministry could have considered to nominate, ab *initio*, a government representative in the board of directors of the SPV to expedite the issues.

Thus, the bottlenecks now encountered were similar to those experienced in the earlier food park scheme. The fact that these projects continue to be hampered by similar delays indicates inadequate planning by the Ministry in resolving various related issues. As a result, the scheme objectives remained unfulfilled.

The Ministry stated (April 2014) that it was very much concerned about the progress in implementation of MFPs and had been continuously engaged in devising ways and means to improve the pace of implementation of MFPs. In most of the projects, delay in implementation was due to the reasons such as possession of land in the name of SPVs and obtaining statutory clearances from the State Governments. The Ministry asserted that it played a proactive role to resolve these issues/bottlenecks by taking up the matters with the concerned authorities and was monitoring each project closely and individually. As a result, two projects[3] had been made operational.

The fact remains that the pace of implementation of these projects was a cause for concern and resulted in non achievement of project objectives despite the passage of considerable period. The Ministry needs to institute measures to ensure that these projects are completed in a time bound manner.

[3] Haridwar and Chittoor

6.2 Excess release of grant

The Ministry failed to adjust the amount of internal revenue generated by the Indian Institute of Crop Processing Technology while releasing grants to it. In the process, it breached the specific directions of the Expenditure Finance Committee. This led to excess release of grants amounting to ₹ 6.46 crore till 2012-13.

In terms of Rule 209 of General Financial Rules, the grant sanctioning authorities should take into account the internally generated resources while regulating the award of grants, particularly for annual grant.

The Expenditure Finance Committee (EFC) of the Ministry of Food Processing Industries (MFPI) approved (July 2007) a proposal for the up-gradation of the Indian Institute of Crop Processing Technology (IICPT), an autonomous body, under the MFPI. The proposed funding by the MFPI included two components viz. capital expenditure[4] (non-recurring expenditure) and revenue expenditure[5] (recurring expenditure). As per the approved proposal, the Ministry was to fund the capital expenditure and the shortfall in recurring expenditure after adjusting the internal revenue generated[6] by IICPT. The financial estimates for the up-gradation work were approved (February 2009) by the EFC at a total cost of ₹ 88.48 crore which included an estimate of revenue expenditure of ₹ 13.67 crore and the balance towards capital expenditure. The EFC after considering the projected internal revenue generation of ₹ 3.46 crore by IICPT, set off this amount from estimate of revenue expenditure and revised the amount to ₹ 10.21 crore. However, the MFPI allocated an amount of ₹ 10.35 crore towards revenue expenditure.

During 2007-08 to 2012-13, grants aggregating to ₹ 84.20 crore were released to IICPT by the Ministry. The details of funds released and the revenue generated by the IICPT are given in the following table:

4 Expenditure on land and building.

5 Expenditure on manpower recruitment, salaries etc.

6 The internal receipts of IICPT are mainly generated from the sale of consultancy fees, analysis charges, training fees, interest earnings, seminar registration fees, etc.

(₹ in crore)

Financial Year	Amount released by the Ministry	Amount of internal revenue generated
2007-08	3.55	0.15
2008-09	7.00	0.29
2009-10	37.15	0.70
2010-11	28.50	1.81
2011-12	4.50	2.36
2012-13	3.50	4.61
Total	**84.20**	**9.92**

Audit observed that IICPT had internally generated revenue of ₹ 9.92 crore against the projected revenue of ₹ 3.46 crore. Further, the revenue generated by the IICPT was transferred by the organisation to its reserve capital fund and the 'staff welfare fund'[7]. Audit, however, observed that the MFPI failed to take cognizance of these facts while releasing subsequent grants in 2011-12 and 2012-13. Hence, the failure of the Ministry to adjust the revenue generated by the IICPT contravened the provisions of GFR. This led to excess release of ₹ 6.46 crore[8] till 2012-13. Audit also observed that the revised cost estimates approved by the Ministry in April 2013 did not take into account the internal revenue generated by the IICPT.

The Ministry stated (November 2013) that the excess revenue generated by the IICPT was not adjusted in accordance with the decision of the board meetings of the IICPT.

The reply is not in consonance with the provisions of GFRs. The Ministry may initiate measures for adjustment of excess releases made to IICPT.

[7] ₹ 4.11 crore to reserve capital fund and ₹ 0.11 crore to staff welfare fund was transferred up to 2011-12.

[8] Revenue generated ₹ 9.92 crore (-) revenue projection ₹ 3.46 crore

6.3 Avoidable payment of 'composition fee'

The Ministry of Food Processing Industries engaged National Buildings Construction Corporation Ltd. (NBCC) for setting up the National Institute of Food Technology, Entrepreneurship and Management in Haryana on a plot of land acquired from Haryana State Industrial & Infrastructure Development Corporation Ltd.(HSIIDC). NBCC was allowed to commence construction on the plot of land before submission of the building plans to HSIIDC and in the process the orders of the Town and Country Planning Department, Government of Haryana were contravened. This led to avoidable payment of ₹ 1.36 crore towards composition fee.

The Town and Country Planning Department of the Government of Haryana issued orders (April 2006) regarding development/ construction procedures in the State. In terms of these orders, the building plans were to be submitted and got approved by the competent authority before laying the roof of ground floor so that any rectification required subsequently may be complied without endangering the structural stability. In case of breach of these orders, penalty as determined by the Department was leviable. These orders are applicable to Haryana State Industrial & Infrastructure Development Corporation Ltd. (HSIIDC), a company established under the ageis of Department of Industries and Commerce, Haryana for development of industrial infrastructure in the State of Haryana.

The Cabinet Committee on Economic Affairs approved (August 2006) setting up of the National Institute of Food Technology, Entrepreneurship and Management (NIFTEM), an autonomous body under the Ministry of Food Processing Industries (MFPI). HSIIDC allotted a plot measuring 100 acres to NIFTEM at Kundli, Haryana at a cost of ₹ 31.36 crore. NIFTEM obtained the possession of the plot of land in August 2007.

MFPI selected (August 2007) National Buildings Constructions Corporation Ltd. (NBCC) as the agency for undertaking the construction of the campus of the NIFTEM on turn-key basis. The campus was to house institutional and residential buildings. Based on the directions of the Ministry, NIFTEM signed a Memorandum of Understanding (MoU) with NBCC for the construction activity. In terms of the MoU, NBCC was responsible for obtaining all statutory approvals, both pre and post construction, from the concerned authorities and NIFTEM was to help NBCC in this process.

Audit examination disclosed that the Ministry/NIFTEM allowed NBCC to commence[9] the construction activity on the plot of land even before submission of building plans to HSIIDC. The building plans were submitted by NIFTEM to the HSIIDC in August 2009. HSIIDC conveyed (December 2010) the approval of the building plans subject to depositing a sum of ₹ 1.18 crore towards composition fee[10] for commencing construction before approval of building plans. The fee was deposited by NIFTEM in December 2011 and NIFTEM commenced its academic operations in August 2012.

The HSIIDC on similar grounds also imposed additional composition fee of ₹ 18.10 lakh in June 2012 for the residential buildings constructed on the plot of land. NIFTEM paid this additional fee in July 2012. The building plans of residential Complex were approved by HSIIDC in October 2012.

Thus the failure of the Ministry/NIFTEM to comply with the extant orders of the Town and Country Planning Department of Haryana governing construction procedures led to avoidable payment of composition fee.

The Ministry stated (March 2014) that this being a big project requiring sufficiently long time for construction work, submission of papers for approval of building plans and commencement of construction was taken up almost simultaneously. The Ministry also stated that even though HSIIDC handed over the possession of the plot of land in August 2007, the formal allotment letter was issued by HSIIDC only in March 2010. This also led to delay in approval of the building plan as the Town planning Department of the HSIIDC was insisting on

9 NBCC commenced construction from July 2008. The building plan of institutional buildings duly signed by the architect and the owner was sent to NBCC on 18.9.2008 for onward submission to HSIIDC. These drawings were accepted by HSIIDC on 28.8.2009.

10 The Department of Town and Country Planning, Government of Haryana prescribes composition norms/rates for various violations in construction activity.

submission of allotment letter along with building plan papers. Thus, HSIIDC took more than a year to approve the building plan. It further added that NBCC had not ensured compliance of the prevailing rules and regulations of Town & Country Planning, Haryana and thus, payment of composition fee of ₹ 18.10 lakh paid towards residential portion was being recovered from them.

The reply only confirms that the Ministry/NIFTEM was not even in possession of the documents necessary for statutory approvals. It, thus failed to secure compliance with the laid down provisions and allowed NBCC to commence construction activity in July 2008 itself i.e more than a year before the date on which building plans were accepted by the HSIIDC. Thus, the Ministry/NIFTEM failed to exercise due diligence in the matter leading to imposition of composition fee, a charge which was avoidable.

CHAPTER VII : MINISTRY OF HEALTH AND FAMILY WELFARE

7.1 Management of Bio-Medical Waste in Government Hospitals

Introduction

Medical care is vital for our life, health and well being. On the other hand, the waste generated from medical activities can be hazardous, toxic and even lethal because of their high potential for disease transmission. The hazardous and toxic parts of waste from health care establishments comprising infectious, bio-medical and radio-active material as well as sharps (hypodermic needles, knives, scalpels etc.) constitute a grave risk, if these are not properly treated/disposed of or are allowed to get mixed with other municipal waste. The bio-medical waste's propensity to encourage growth of various pathogen and vectors and its ability to contaminate other non-hazardous/non-toxic municipal waste jeopardises the efforts undertaken for overall municipal waste management.

In exercise of the powers conferred by Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 the Central Government, on 20 July 1998, notified the Bio-Medical Waste (Management and Handling) Rules 1998, (Rules).

The Rules define bio-medical waste as any waste, which is generated during the diagnosis, treatment or immunisation of human beings or animals or in research activities pertaining thereto or in the production or testing of biological etc. Further, bio-medical waste is to be treated and disposed of in accordance with the norms and standards prescribed in the Rules.

The components of bio-medical waste include

(i) Human anatomical waste (tissues, organs, body parts etc.)

(ii) Animal waste (tissues, organs, body parts of animals, generated during research/ experimentation, from veterinary hospitals etc.)

(iii) Microbiology and bio-technology waste, such as, laboratory cultures, micro-organisms, human and animal cell cultures, toxins etc.

(iv) Waste sharps, such as, hypodermic needles, syringes, scalpels, broken glass etc.

(v) Soiled waste, such as dressing, bandages, plaster casts, material contaminated with blood etc.

(vi) Liquid waste generated from any of the infected areas.

7.1.1 Role of Pollution Control Committees/Boards

Under Rule 7(1) of the Rules, State Pollution Control Boards in the States and Pollution Control Committees in the Union Territories are the prescribed authorities responsible for implementation of the Rules and to grant authorisation for generation, collection, treatment, handling and disposal of bio-medical waste from hospitals and health care units.

Rule 3(8) of the Rules defines an *occupier* as the person in control of a hospital or health care unit. Rule 4 stipulates that it is the duty of every *occupier* to take all steps to ensure that bio-medical waste is handled without any adverse effect to human health as well as the environment.

7.1.2 Scope of audit

An examination of the records covering the period 2010-11 to 2012-13 of eight government hospitals (four[1] in Delhi and four[2] outside Delhi) under the administrative control of the Ministry of Health & Family Welfare, was undertaken to assess the compliance of the Rules by these hospitals with respect to generation, collection, treatment, handling and disposal of bio-medical waste. The findings are as under:

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[1] 1. All India Institute of Medical Sciences (AIIMS), Delhi. 2. Safdarjung hospital, Delhi. 3. Dr. Ram Manohar Lohia (RML) hospital, Delhi. 4. Lady Hardinge Medical College (LHMC) and its associated hospitals, (Dr. Sucheta Kriplani Hospital and Kalavati Saran Children Hospital) Delhi.

[2] 1. Shri Vinoba Bhave Civil Hospital, (VBCH) Silvassa. 2. Post-Graduate Institute of Medical Education and Research (PGIMER), Chandigarh. 3. North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS), Shillong. 4. Jawaharlal Institute of Post Graduate Medical Education and Research (JIPMER), Puducherry.

7.1.3 General observations

7.1.3.1 Classification of the Waste

Schedule II under Rule 6(2) of the Rules prescribes four types of coloured garbage bags for collecting, storing and disposal of different types of bio-medical waste generated in the hospitals. Details are given below:

Colour of garbage bag	Type of bio-medical waste to put in bags	Type of disposal
Yellow bag	human tissues, animal tissues, organs and body parts, wastes from laboratory cultures, and infectious agents and items contaminated with blood and body fluids including cotton dressings, beddings etc.	Incineration/deep burial
Red bag	syringes, tubing, catheters, intravenous sets and wastes generated from disposable items etc. Puncture proof container is prescribed for needles, syringes, scalpels, blades, glass, etc. that may cause puncture and cuts.	Disinfection/Autoclaving/ Microwaving/ Shredding
Blue/White translucent	needles, syringes, scalpels, blades, glass etc. that may cause puncture and cuts, wastes generated from disposable items such as tubings, catheters, intravenous sets etc.	Autoclaving/Microwaving/ Chemical Treatment and destruction/shredding
Black bag	general waste and ash from incineration of any bio-medical waste, chemical waste etc.	Disposal in secured landfill

Audit in this regard observed that in JIPMER, Puducherry the classification/segregation and disposal through coloured bags of bio-medical waste was not done as prescribed. Details are given below:

- Syringes and needles were required to be put into the blue bags were lying on the road near dustbin.
- Yellow and Blue coloured bags were dumped in the dumping yard without incineration/shredding.

Photos of Dustbin in front of Regional Cancer Centre

Dumping yard

7.1.3.2 Shortage of bags for disposal of bio-medical waste

In LHMC, Delhi and its associated hospitals, intermittent shortage of coloured bags was noticed in November 2011, December 2011, January 2012 and February 2012.

In JIPMER, Puducherry shortage of yellow and blue bags was noticed in five wards. Stock of bags was found to be zero for two to forty-nine days in these wards.

In the absence of proper garbage bags possibility of improper segregation and disposal of bio-medical waste in these hospital could not be ruled out.

Delhi Pollution Control Committee (DPCC) stated (June 2014) that no intimation regarding shortage of bags for disposal of waste was given by the hospitals to the DPCC officials during inspection of bio-medical waste management.

Thus the relevant Rules were not complied with.

7.1.3.3 Storage and Transportation

Rule 6 (5) of Bio-Medical Waste (Management and Handling) Rules, 1998 stipulates that un-treated bio-medical waste shall not be kept stored beyond a period of 48 hours provided that if for any reason it becomes necessary to store the waste beyond such period, the *occupier* must take permission of the prescribed authority and take measures to ensure that the waste does not adversely affect human health and the environment.

In Shri Vinoba Bhave Civil Hospital, Silvassa bio-medical waste was stored in hospital for more than 48 hrs on many occasions during 2010 to 2013 as under:

Period after which bio-medical waste was removed (in Hrs.)	Number of instances when bio-medical waste was stored for more than prescribed 48 hrs during		
	2010-11	2011-12	2012-13
72	33	49	39
96	3	3	3
110	14	1	0

Non removal of the bio-medical waste within the prescribed time limit carried a high risk to public health and contamination of the environment.

As per guidelines for design and construction of bio-medical waste incinerator there shall be a waste storage area adjacent to the incinerator room. It shall be properly ventilated and so designed that waste can be stored in racks and washing can be done very easily. The floor and inner wall of the incinerator and storage rooms shall have outer covering of impervious and glazed material so as to avoid retention of moisture and for easy cleaning. However in the following hospitals the storage rooms were not constructed as prescribed.

7.1.4 Shri Vinoba Bhave Civil Hospital, Silvassa

In Shri Vinoba Bhave Civil Hospital, Silvassa it was noticed that the waste storage room did not have racks, was not properly ventilated and the floor and inner wall was not covered with the glazed material.

Waste Storage Room	
Floor	**Walls**
	

Further red colour bags which are used for solid wastes such as tubings, catheters, intravenous sets etc. were lying untied in front of waste storage room.

7.1.5 PGIMER, Chandigarh

In PGIMER, Chandigarh also it was noticed that the waste storage room did not have racks and the bags of waste were lying on the floor. The floor was also not covered with the glazed material as shown in the following photographs:

7.1.5.1 Treatment and Disposal

Rule 5(1) provides that bio-medical waste shall be treated and disposed of in compliance with the standards prescribed in Schedule I and V of the Rules. These standards further stipulate that liquid waste generated from the hospitals shall conform to specified parameters and permissible limits and shall be disinfected by chemical treatment before being discharged into drains.

In May 2008, DPCC decided that hospitals having 50 beds or more shall install Effluent Treatment Plant (ETP)/Sewage Treatment Plant (STP) to treat the effluent generated from the hospital. All the four hospitals located in Delhi, covered in audit, had a bed capacity of more than 50 beds and were therefore, required to install the ETP/STP. However, three hospitals (at Sl. No.2, 3 and 4) had not installed the ETP and in one hospital (Sl.No.1), the installed STP was non-functional. Details are as follows:

Sl. No.	Name of the hospital	ETP/STP installed Yes/No	Whether functional Yes/No	Treatment of liquid waste
1.	AIIMS, Delhi.	Yes	STP was not functional during inspection by DPCC in September 2013	Reply awaited
2.	Safdarjung hospital, Delhi.	No	--	Chemically treated before discharging into drain
3.	LHMC & associated hospitals, Delhi.	No*	--	
4.	Dr. RML hospital, Delhi.	No	--	Released without treatment

*ETP installed only in laundry section.

Hospitals at Sl. No. 2 and 3 replied (February 2014) that liquid waste was chemically treated before discharging into the drain.

Dr. RML hospital replied (February 2014) that in the absence of ETP, the liquid waste was drained into NDMC drain which was connected to Okhla waste water treatment plant.

Thus the situation in at least two hospitals was highly unsatisfactory and carried high risk to the environment. In the absence of an ETP it could not be ensured that the parameters and permissible limits for liquid waste, stipulated in the Schedules of the Rules, were complied with.

DPCC stated (June 2014) that the hospitals at Sl.no. 2, 3 & 4 had submitted action plan for installation of STP in their premises.

7.1.6 Authorisation under Bio-Medical Waste (Management and Handling) Rules, 1998

As per Rule 8 every *occupier* of an institution shall make an application to the State Pollution Control Board for grant of authorisation for generation, collection, treatment, disposal and/or handling bio-medical waste in any manner. The prescribed authority shall after satisfying itself that the applicant possesses the necessary capacity to handle bio-medical waste in accordance with these Rules, grant or renew an authorisation. Every application for authorisation shall be disposed of by the prescribed authority within ninety days from the date of receipt of the application. The status of renewal of authorisation of the eight hospitals is given in the following table:

	Name of the hospital	Authorisation expired on	Renewal applied on	Whether renewal of authorisation granted as of 31 December 2013 (Yes/No)
	Hospitals whose authorisation has expired and have applied for renewal			
1.	Dr. RML hospital, Delhi.	18 February 2010	02 February 2010	No
2.	Safdarjung hospital, Delhi.	31 January 2013	18 April 2013	No
3.	LHMC & associated hospitals, Delhi.	13 June 2013	21 May 2013	No
4.	PGIMER, Chandigarh.	31 August 2013	29 August 2013	No
5.	JIPMER, Puducherry.	12 August 2010	11 August 2010	No
	Hospitals whose authorisation had expired and had not applied for renewal			
6.	VBCH, Silvassa.	20 December 2008	Hospital could not furnish any documentary proof to audit as to whether it had applied to the prescribed authority for renewal of authorisation before or after the expiry of earlier authorisation.	
	Hospitals which were having valid authorisation as of December 2013			
7.	NEIGRIHMS, Shillong	31 March 2015	Authorisation still valid as of 31 December 2013.	
8.	AIIMS, Delhi	09 May 2014		

It would be seen from the above table that five hospitals (Sl. No. 1 to 5) were generating, collecting, treating, handling and disposing of the bio-medical waste without mandatory authorisation from concerned Pollution Control Boards/Committees. Although these hospitals had applied for renewal of their authorisation from the prescribed authority but the same was yet to be accorded to them as on 31 December 2013, although the prescribed authority was required to process their application within ninety days. Failure of the five hospitals to effectively pursue/follow-up the cases with the concerned Pollution Control Boards/Committees resulted in a situation where these hospitals operated in contravention of the Rules with regard to generation, collection, treatment, handling and disposal of bio-medical waste for a period ranging from four to forty six months.

In case of VBCH, Silvassa (Sl. No. 6) the authorisation granted by prescribed authority had expired in December 2008. The hospital could not furnish any documentary evidence to audit as to whether it had applied to the prescribed authority for renewal of its authorisation before or after expiry of its authorisation. This hospital was thus also unauthorisedly generating, collecting, treating, handling and disposing of the bio-medical waste.

The hospitals at Sl. no. 7 and 8 only had valid authorisation as of December 2013.

DPCC stated (June 2014) that necessary authorisation had since been issued in March 2014 in the case of hospitals listed at Sl. no. 1, 2 & 3.

7.1.6.1 Inadequate internal monitoring of bio-medical waste management in hospitals

Ministry of Health & Family Welfare issued National Guidelines on Hospital Waste Management in 2002. These guidelines were based on Bio-Medical Waste (Management and Handling) Rules, 1998 and were prepared to enable each hospital to implement these Rules. As per these guidelines there shall be a Waste Management Committee in each hospital under chairmanship of the head of the hospital. The committee shall be responsible for making hospital specific action plan for hospital waste management and for its supervision, monitoring implementation and looking after the safety of the bio-medical waste handlers. The status of constitution of waste management committees in eight hospitals is given below:

Sl. No.	Name of the hospital	Whether Waste Management Committee constituted	Remarks
1.	AIIMS, Delhi.	No	Hospital Infection Control Committee (HICC) of the hospital also supervised the hospital's waste management. During 2010-11 to 2012-13 only two inspections of bio-medical waste were conducted by the HICC in September 2012 and January 2013.
2.	Safdarjung hospital, Delhi.	Yes	The committee was constituted in January 2010. During the period 2010-11 to 2012-13 total eight meetings were held. In April 2010, the committee nominated 12 nodal officers in the hospital, who were required to take periodic rounds of their areas. The nodal officers were required to submit report of their observations and action taken by them every month to the committee. However, few quarterly monitoring reports of some nodal officers were available with the hospital.
3.	Dr. RML hospital, Delhi.	Yes	The committee was constituted only in February 2013. As of September 2013 the committee has met only once, in July 2013, and had carried out one inspection in August 2013 in three wards of the hospital.

4.	LHMC & associated hospitals, Delhi.	Yes	During the period 2010-11 to 2012-13 total six meetings were held by the committee.
5.	NEIGRIHMS, Shillong.	No	Medical Superintendent chaired monthly meetings with nursing superintendents and sanitary superintendents in which issues relating to bio-medical waste were also discussed.
6.	VBCH, Silvassa.	Yes	The committee was constituted in June 2010. One meeting each was held during the period 2012-13 and 2013-14.
7.	JIPMER Puducherry.	Yes	A Hospital Waste Management Wing was started in 1998. During the period 2010-11 to 2012-13 total five meetings were held by the committee.
8.	PGIMER Chandigarh.	Yes	Waste Management Committee constituted in October 2007. During the period 2010-11 and 2011-12, a total of three meetings were held.

As shown above, out of eight hospitals the waste management committee was not constituted in two hospitals. Further in Safdarjung hospital, Delhi, monitoring was not done regularly by nodal officers. In Dr. RML hospital, Delhi, the committee was constituted only in February 2013.

7.1.7 Improper maintenance of records relating to training in hospital waste management

As per National Guidelines on Hospital Waste Management issued by the Ministry of Health & Family Welfare in 2002, to enable implementation of the Rules, each hospital was to have well planned awareness and training programmes for all categories of personnel including administrators to make them aware about safe hospital waste management practices. Trainings were to be conducted for different categories of personnel and training modules were to be prepared accordingly.

Audit observed that trainings were being imparted in all the hospitals covered in audit but in the absence of details regarding number of doctors, nurses, operation theatre technicians and safai karamcharis, it was difficult to ascertain how many were trained and how many were yet to be trained and hence, compliance to guidelines could not be checked.

7.1.8 Other Issues

7.1.8.1 Over charging of service rates by Common Bio-medical Waste Treatment Facility (CBWTF) in Delhi

A Common Bio-medical Waste Treatment Facility (CBWTF) is a set up where bio-medical waste, generated from a number of health care units, is imparted necessary treatment to reduce adverse effects.

As per guidelines issued by Central Pollution Control Board (CPCB), cost to be charged by CBWTF operator from the healthcare units for collection and disposal of bio-medical waste, shall be worked out in consultation with the State Pollution Control Board/Pollution Control Committee and the local Medical Association.

In Delhi charges to be levied by the CBWTFs on hospitals and health care units were approved in May 2005 by the Directorate of Health Services (DHS), Government of National Capital Territory of Delhi, on basis of bed capacity of the hospital. These were also endorsed by the DPCC.

Audit observed that in LHMC and its associated hospitals, Delhi M/s Synergy Waste Management (P) Ltd., (CBWTF operator) charged extra if the bio-medical waste produced was more than 200 gm per bed. Such extra charges were not approved by the DHS. The CBWTF charged ₹ 23.11 lakh in excess of the approved rates during 2010-11 to 2012-13 from LHMC and its associated hospitals.

7.1.8.2 Non availability of autoclave and shredder in NEIGRIHMS, Shillong

Schedule 1 of the Rules, prescribe that waste sharps, solid waste and disposable items are required to be disinfected by microwaving/autoclaving and mutilation by shredder. It was observed that NEIGRIHMS, Shillong in March 2006 made a payment of ₹ 7.20 lakh for two autoclaves and ₹ 2.50 lakh for one shredder in March 2006 to Hospital Services Consultancy Corporation Limited (HSCCL). However, even after a lapse of more than six years the autoclave and shredder had not been installed as of December 2013.

7.1.8.3 Delay in installation of Incinerator

In NEIGRIHMS, Shillong the HSCC on behalf of the hospital, awarded a contract in March 2006 to M/s National Associates for ₹ 68.99 lakh for supply, installation, testing and commissioning of two incinerators and their accessories within six months. It was observed that both incinerators were delivered at site only on 19 June 2013 after more than six years. However, as of December 2013 the equipment was yet to be installed.

Conclusion

The waste generated from medical activities can be hazardous, toxic and even lethal. In order to assess the management of bio-medical waste, audit took up examination of records of eight government hospitals. During the examination, audit found that six out of eight government hospitals covered in audit were generating, collecting, and disposing bio-medical waste without mandatory authorisation. Hospital waste management committee was not constituted in two hospitals. In the absence of proper records audit could not verify that training for hospital waste management was being imparted to all categories of staff in the hospital. In three out of the four government hospitals in Delhi, the ETP[3]/STP[4] was not installed. Thus, the overall implementation of Bio-Medical Waste (Management and Handling), Rules, 1998 in the hospitals was inadequate.

[3] ETP : Effluent Treatment Plant
[4] STP : Sewage Treatment Plant

The matter was referred to the Ministry in March 2014; their reply was awaited (May 2014).

National Institute of Health and Family Welfare

7.2 Inordinate delay in construction of international hostel

National Institute of Health and Family Welfare awarded the work of construction of a hostel to Hospital Service Consultancy Corporation (India) Ltd in April 2008. The work was yet to commence even after payment of ₹ 2.80 crore up to April 2013 resulting in idling of advance payment without any return and substantial time and cost overrun.

National Institute of Health and Family Welfare (NIHFW), an autonomous body under the Ministry of Health and Family Welfare decided (2006 and 2007) to construct an international hostel within its campus in Delhi. It appointed the Central Public Works Department (CPWD) as execution agency and released (March 2007) ₹ 80 lakh as advance payment to latter. Since CPWD did not take any concrete action for four months, it was felt that CPWD was overburdened, therefore, the work was withdrawn (June 2007) from CPWD and given to Hospital Service Consultancy Corporation (India) Ltd (HSCC), a Government of India Enterprise under the Ministry of Health and Family Welfare, at a consultation fee of 10 *per cent* of total cost. The MoU was entered with HSCC on 25 April 2008.

HSCC prepared preliminary estimate of ₹ 2.5 crore and got advance payment of ₹ 80 lakh. As per the MoU the capital work was to be executed on deposit work basis and fund made available would be interest free. MoU did not contain any condition relating to time of completion of various stages of work, stages for making advance payment, penalty, etc.

Audit observed that the NIHFW did not firm up its exact requirement and revised upwards its requirement from 15 to 50 rooms in December 2008. Accordingly, it requested HSCC to resubmit a revised cost estimate for construction. The HSCC submitted (December 2008) revised cost estimate amounting to ₹ 8.88 crore.

NIHFW communicated the approval of the preliminary estimate to HSCC in December 2010 after a delay of more than two years. HSCC took up the matter of approval of hostel building plan with the Municipal Corporation of Delhi (MCD) in August 2011 and the master plan of the campus was submitted to MCD in May 2013. As of December 2013 apart from obtaining approvals from Delhi Urban Arts Commission and Delhi Fire Services, no progress was evident in the construction work. Meanwhile, HSCC again submitted (January 2013) revised cost estimates amounting to ₹ 13.63 crore (an increase of 53 *per cent* over the initial estimate) which was approved by the NIHFW.

The progress on the project was negligible and expenditure of only ₹ 6.10 lakh had been incurred on the project as of June 2013. Notwithstanding these facts, the NIHFW released an additional sum of ₹ 2 crore to HSCC in March 2013 without ascertaining the cost incurred by the agency and adjusting the advance of ₹ 80 lakh given earlier.

The Ministry attributed (May 2014) the delay to obtaining approval from local bodies and change in requirement from 15 to 50 rooms. The matter was being followed up with MCD and on receipt of Master Plan from the MCD; building plans would be submitted to local bodies for approval. It was also informed that NIHFW is following up the status of the construction work with HSCC and also requested them to deposit the interest on advance amount to them.

Thus, action taken to withdraw work from CPWD and give to HSCC for ensuring timely construction became ineffective. The delays, part of which were attributable to NIHFW resulted in cost escalation from initial estimate of ₹ 2.5 crore to ₹ 8.88 crore (with increase in number of rooms) and subsequently to ₹ 13.63 crore. Further, the MoU with HSCC was weak as it failed to secure interest of the Institute. It also resulted in undue advances of ₹ 2.80 crore to the agency.

Safdarjung Hospital

7.3 Non-availment of rebate on water charges

Safdarjung Hospital failed to avail eligible rebate of 10 *per cent* on the water bills from Delhi Jal Board (DJB), despite having 21 functioning rain water harvesting systems. This resulted in avoidable payment of ₹ 59.04 lakh on water bills raised by DJB during the period April 2010 to December 2013.

Delhi Jal Board (DJB) in its notification (December 2009) for water tariffs in Delhi, effective from January 2010, specified that Government Institutions would be eligible for a 10 *per cent* rebate on the total amount of water bills. This was subject to the condition that the Institutions provide certificates of adopting measures of water harvesting. In terms of this notification, Safdarjung Hospital (Hospital) falls under the classification of Government Institutions. The Hospital had three water connections and 21 functional rain water harvesting systems in different locations within its premises since 2006. Thus, the Hospital was eligible for availing 10 *per cent* discount on its monthly water bills.

Audit, however, observed that the Hospital did not avail this concession. The excess payment on this account during the period April 2010 to December 2013 worked out to ₹ 59.04 lakh. Details are given in the **Annex-V**.

Audit further observed that in all test checked cases, over the period 2010-13, the water bills indicated the status of water meter as 'stopped'. As a result, the Hospital was being billed on 'average basis' instead of 'actual basis'. Hence, Audit could not vouchsafe the veracity of the payments made by the Hospital to the DJB towards water charges. These facts indicate that the Hospital failed to exercise due diligence in the matter.

The Hospital may initiate measures to avail the required concession on future bills and may also seek refund of the excess amount already paid. It may also get the meters repaired/replaced so that appropriate amounts of user charges are paid.

On being pointed out (January 2014) the Hospital stated (March 2014) that it had taken up the matter with DJB for availing the required concession. The Ministry reiterated the position in May 2014.

Post Graduate Institute of Medical Education and Research, Chandigarh

7.4 Short recovery of licence fee of residential accommodation- ₹ 1.57 crore

Post Graduate Institute of Medical Education and Research, Chandigarh was recovering licence fee on the pattern of Union territory instead of Central Government rates, resulting in short recovery of ₹ 1.57 crore.

Ministry of Health and Family Welfare (Department of Health) notified the Regulations for Post Graduate Institute of Medical Education and Research (PGIMER), Chandigarh, which came into force on the 21 April 1967. Rule 40 of Regulations states that in respect of matters not provided in these regulations, the rules as applicable to Central Government servants, such as general conditions of service, pay and salary, joining time and orders and decisions issued in this regard by the Central Government from time to time shall apply *mutatis mutandis* to the employees of the Institute.

Government of India, Directorate of Estates revised the flat rates of licence fee recoverable for the residential accommodation available in General Pool and also in Departmental Pools of Ministries/Departments of the Government of India throughout the country and requested all the Ministries/Department (April 2011) to take action to recover the revised licence fee in accordance with these orders. The revised rates of licence fee were effective from 1 July 2010.

Audit noted (November 2012) that PGIMER, Chandigarh had been recovering licence fee as per the rates prescribed by Chandigarh UT Administration, which were lower than the rates prescribed by the Director of Estate, Government of India.

On being pointed out the PGIMER replied (January 2013) that the issue of recovery of licence fee was considered by its Standing Finance Committee (SFC) in the meeting held on 18 February 2008 and 9 May 2008, whose decision in this regard was also ratified by the Governing Body in its meeting held on 3 December 2008, wherein it was decided to continue to recover the licence fee on the UT pattern; however, the same was to be reviewed for implementation after decision of Government of India on the recommendation of Sixth Pay Commission. The matter was put up to the Governing Body in its meeting held on 6 July 2013, wherein it was decided to charge licence fee as per Central Government orders from time to time, to be implemented prospectively. The decision of Governing Body was subsequently approved (April 2014) by the Ministry. The Ministry also confirmed to Audit (April 2014) the implementation of recovery of licence fee as per Government of India orders from 05 July 2013.

Thus PGIMER, Chandigarh was recovering licence fee at lower rates and rectified its practice on being pointed out by audit. The delay in implementation of orders from 5 July 2013 instead of 1 July 2010 resulted in short recovery of ₹ 1.57 crore.

CHAPTER VIII : MINISTRY OF HOME AFFAIRS

Sashastra Seema Bal

8.1 Unclaimed deployment charges

The mechanism adopted by Sashastra Seema Bal for prompt levy and collection of deployment cost from the States/UTs was deficient. Its failure to raise bills on various occasions between January 2008 and March 2013 led to short recovery of ₹ 25.32 crore towards deployment charges.

The deployment of Central Armed Police Forces (CAPFs) battalions to various States/UTs is governed by the orders issued by the Ministry of Home Affairs (MHA) from time to time. MHA issued (December 2005) instructions regarding recovery charges for deployment of Central Armed Police Forces (CAPFs) battalions in the States and UTs in addition to the actual cost of transportation and movement of the battalions. The rates of deployment charges have been revised by the Ministry from time to time[1]. Accordingly, the concerned CAPF are required to raise bills towards deployment charges on the State/UTs governments concerned at the end of each quarter.

SSB deployed its battalions to various States/UTs on the orders of the MHA. The claims towards deployment cost were raised by the SSB on the basis of the relevant information received from the Operational Directorate of Force Headquarters.

Test check of the related records disclosed short recovery/non recovery of deployment cost amounting to ₹ 25.32 crore from eight States during 2008-13 as per the following details:

Sl. No	Name of the State/UT	Short recovery/Non recovery of deployment cost (In ₹)
1.	West Bengal	47068492
2.	Bihar	2666312
3.	Arunachal Pradesh	1413616
4.	Andhra Pradesh	18219204

[1] The rates of deployment charges during 2013-14 were ₹ 34.03 crore *per annum* per Bn

5.	Assam	13357119
6.	Uttarakhand	7679661
7.	Delhi	123449091
8.	Uttar Pradesh	39323286
	Total	**253176781**

Further audit analysis of these cases disclosed non levy of deployment charges by SSB on 13 occasions involving a financial implication of ₹ 12.23 crore. On 17 occasions, there was short levy of deployment charges. The details are given in the **Annex-VI.** Audit noted that this lapse occurred as the finance wing of the SSB did not have complete data of deployment of battalions. This is indicative of weak monitoring by the SSB of actual deployment of battalions.

On being pointed out by audit, the SSB stated (May 2013) that deployment dues could be pursued by its Finance wing only after receiving of copy of the deployment orders from the Force Headquarters.

The Ministry, while admitting the audit observations further stated (October 2013) that the communication gap as suggested by audit had been sorted out and necessary directions had now been issued to ensure receipt of copy of all deployment orders in the Finance wing for claiming deployment charges promptly.

The reply points towards lack of internal coordination within SSB. This also indicates the need for the SSB to devise a suitable mechanism for the correct levy and recovery of deployment charges in a synchronised and timely manner.

Border Security Force

8.2 Non-achievement of procurement objectives

Border Security Force did not evaluate the suitability of operating speed boats procured at a cost of ₹ 1.09 crore in the creek area of Gujarat, prior to their procurement. This led to non-achievement of procurement objectives and a fresh procurement proposal for the same purpose.

The Water Wing of the Border Security Force (BSF) placed an indent (June 2009) for procurement of nine 'Twin Engine Speed Boats' (fast control boats) for operational duties. The boats were required for better vigilance of the riverine border in the creek area of the Gujarat Frontier (six boats) and the Sunderban of South Bengal Frontier (three boats).

BSF floated (July 2009) an open tender for procurement of these speed boats. Based on scrutiny of offers, BSF awarded (April 2010) acceptance of tender (AT) to a firm[2] for supply of nine speed boats at a total cost of ₹ 2.20 crore. The stipulated delivery date of these boats was 22 January 2011. As per the terms and conditions of the contract, the firm was to provide a prototype of the speed boats for inspection by BSF authorities. The consignees of the boats were Water Wing BSF, Bhuj, Gujarat and Water Wing, BSF, Kolkata.

Audit observed that qualitative requirements (QRs) of the boats were approved by the Ministry of Home Affairs in August 2010 i.e. after the supply orders had been placed (April 2010) on the Firm. Audit further observed that the Procurement Cell of the BSF did not seek any inputs with regard to the specifications of the boats from its end users i.e. Water Wing of BSF before finalizing the proposal (December 2009). It issued only a copy of AT to them (April 2010). Further, the design requirement, for operating the boats, to match the wave height prevailing in the creek area, was not specified in the tender documents.

The delivery of the boats was completed by March 2012 and payment of ₹ 1.64 crore[3] was made to the firm.

2 M/s Poly Glass Fibre Industries Pvt. Ltd.
3 After deducting LD charges of ₹ 17.33 lakh for the delayed delivery.

On receipt of six boats by Water Wing, Gujarat, a survey of these boats was conducted (March 2012) by a Board of Officers (BOO) of BSF. The boats were put (April 2012) under test run for 60-70 hours to ascertain their efficacy. BOO found them unfit and unsuitable for the creek area. The boats were found suitable for a maximum wave height of only 0.6 meters whereas, the wave height in the creek area of Gujarat went up to one meter. Subsequently, a high level committee constituted (May 2012) by the BSF reiterated the same position.

BSF issued orders for transfer of all six boats (September 2012) to the South Bengal Frontier (four boats) and to Guwahati Frontier (two boats). Meanwhile, BSF submitted (February 2013) a fresh proposal to the Ministry for authorization of eight fast patrol boats for the creek area of Gujarat. Thus, the procurement process undertaken by the BSF without framing the correct QRs necessitated this diversion to other areas.

BSF stated (May 2013 and September 2013) that functional/water trial of the prototype boats was not conducted in the creek area as there was no clause in the AT for such a trial. This only confirms the failure of the BSF to frame correct specifications of the boats and include them in AT which rendered these boats unsuitable for the purpose for which these were procured at a cost of ₹ 1.09 crore[4].

BSF, further, stated that during the entire process of procurement of these boats, the issue of these boats being unsuitable for the creek area of Gujarat Frontier had never been brought up despite association of a representative of the Gujarat Frontier with the BOOs conducting the pre-delivery inspection. BSF asserted that these boats were now being utilized gainfully in the riverine stretch of the Indo-Bangladesh border. They stated that in order to meet the specific operational requirement of creek area of Gujarat Frontier, fresh QRs/Trial Directives had been prepared and had been submitted to the Ministry for approval.

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4 Proportionate cost of six boats.

The fact remains that failure to exercise due diligence during the procurement process, resulted in non-achievement of the procurement objectives and framing fresh procurement proposal for the same purpose.

The matter was referred to the Ministry in October 2013; their reply was awaited (May 2014).

CHAPTER IX : MINISTRY OF HUMAN RESOURCE DEVELOPMENT

Department of Higher Education

9.1 Avoidable delays in setting up of permanent infrastructure for IITs

The Government of India decided to set up eight new IITs in the Eleventh Five Year Plan. The Cabinet approval for the purpose was accorded in July 2008. However, cascading delays in completion of projects led to non fulfilment of the project objectives.

In pursuance of the recommendations (June 2006) of the Chairman of the Scientific Advisory Council to the Prime Minister, a Detailed Project Report (DPR) was sent by the Ministry of Human Resource Development (MHRD) to the Planning Commission seeking their in-principle approval for setting up three new IITs in Bihar, Andhra Pradesh and Rajasthan. Based on the approval, the respective State Governments were requested (December 2006) to provide approximately 500-600 acres of land for establishing the new IITs. Subsequently, the Eleventh Five Year Plan (2007-12) envisaged setting up of eight new IITs during the Plan Period. The Government in December 2007 decided to set up five new IITs in Orissa, Gujarat, Punjab, Himachal Pradesh and Madhya Pradesh in addition to the three already approved. The respective State Governments were requested (April 2008) to provide land free of cost for the purpose. Based on the DPR, the overall cost of setting up of these eight new IITs over a period of six years was estimated at ₹ 6080 crore (@ ₹ 760 crore per IIT). The Cabinet accorded approval in July 2008 for setting up of these new Institutes.

Audit noted that prior to the Cabinet approval, the Expenditure Finance Committee while considering the proposal for establishment of three new IITs at Bihar, Andhra Pradesh and Rajasthan had emphasized the need for setting up a project monitoring unit in the Ministry to ensure timely completion of the project. The new IITs started functioning from temporary premises with effect from 2008-09 (six IITs) and from 2009-

10 (two IITs). The status of various activities in setting up of these IITs is given in **Annex-VII**.

Audit scrutiny disclosed that as of March 2014, all the projects lagged behind the schedule. In five cases[1], the land for the proposed IITs could be acquired between 2011 and 2012 indicating substantial slippage in adhering to the stipulated time schedule. In three out of the eight projects, the construction of campus buildings was yet to commence, while in five cases the percentage of work completed ranged only between 9 and 55 *per cent*. Audit noted that no commitment had been obtained from the State Governments for timely allotment of land before sanctioning the project. Audit also noted that the Ministry failed to set up the project monitoring unit as directed by the Expenditure Finance Committee.

Further, as a result of delay, the Ministry proposed in May 2014 to revise the original cost estimates from ₹ 6080 crore to ₹ 15664 crore i.e. an increase of more than 150 *per cent* over the initial project cost. The Revised Cost Estimate was, however, yet to be approved by the Department of Expenditure. Considering this revised cost, the release of funds so far by the Ministry (₹ 2807.23 crore as of March 2014) appear to be insignificant, being only 18 *per cent* of the revised cost.

The Ministry while furnishing the status of the projects stated (November 2013 and May 2014) that all the new IITs were functioning in temporary premises with adequate provision for classrooms, labs, equipment etc. The delays in undertaking the projects were attributed to delays in handing over of land by the State Governments, delays in preparation of master plan and delays in appointment of architects. It also stated that factors like environmental clearance, agitation by local farmers etc. also contributed to delays. It further stated that even though no monitoring committee was constituted at the Ministry's level, it had been monitoring the progress of the new IITs through monthly reports, regular meetings, video conferences and visits to the Institutes.

The fact, however, remains that both physical and financial progress in the establishment of these IITs has been extremely slow. The present

1 Patna, Rajasthan, Gandhinagar, Mandi and Indore

status of these projects should also be viewed in the light of the fact that Planning Commission had advised to curtail the proposed schedule for completion of projects to two years. This suggestion was based on the reasoning that operation of IIT from rented premises was likely to lead to dilution of standards. The concerns of the Planning Commission have not been addressed; rather the projects faced cascading delays in the projected time schedule. Further, against the projected intake of 6880 students in various streams in the new IITs during the sixth year i.e. 2013-14, the actual intake was just 2881 (42 *per cent*). Similarly, against the proposed intake of 1888 number of teaching faculty the actual strength was only 659 as of March 2014, a shortfall of 65 *per cent*. The inordinate delay also resulted in substantial cost overrun.

The Ministry may take necessary steps to ensure that projects are completed without further delays and the intended objectives are fulfilled.

Central Hindi Directorate

9.2 Unproductive expenditure on publication of excess books

The Central Hindi Directorate without taking cognizance of the trend of unsold publications continued to print 1000 copies of Dictionaries and conversation booklets which had very few takers. This led to accumulation of large number of these publications valuing ₹ 2.22 crore.

Central Hindi Directorate (Directorate) was established as a subordinate office of the Ministry of Human Resource Development. The Directorate is responsible for the promotion and publicity of Hindi language and to develop it as a strong medium of education. In line with this objective, the Directorate brings out various publications which broadly include Dictionaries and vartalap pustika (conversation booklets). As per the established practice, the price of the publication is generally fixed after allowing a discount of 25 *per cent*. The Directorate prints a minimum of 1000 copies of these publications of which about 100 copies are generally distributed free of cost.

Audit examination of the related records disclosed accumulation of large number of dictionaries and conversation booklets brought out by the Directorate during 2001-02 to 2012-13. Of the 54000 such publications published by the Directorate during this period, 41000 (76 *per cent*) were lying in stock unsold/undistributed. The value of the unsold stock amounted to ₹ 2.22 crore. The details are given in the **Annex-VIII**. Significantly, the average off take of every such publication produced by the Directorate over the last decade had been hovering around 25 *per cent* mark.

Audit also observed that the Directorate did not have a policy in place regarding quantity of books to be printed. The Directorate continued to print 1000 copies of each publication despite their low off take. Further the pattern of unsold stock was clearly evident over the years, yet the Directorate did not take any measures to make a realistic assessment of the requirement or to effect reduction in the print quantity thus leading to excess production of the publications and consequent extra expenditure.

The Directorate stated (January 2014) that keeping in view the promotion and publicity of Hindi language, efforts were made to keep the price of publications low so that readers could easily buy and read them. For this purpose 1000 copies of each publication were printed to keep the cost of production low. The Directorate further stated (February and March 2014) that it had to work primarily for the promotion and propagation of Hindi. Hence, for the maximum reach of the publications to the people, it distributed its publications free of cost at few instances and on rebated price in others. It also stated that cost of printing of 500 copies had barely any difference as compared to that of 1000 copies. Hence, for the maximum benefit of the section of people who need these publications, it preferred to order the number of copies for the printing under the slab of minimum cost and maximum benefit.

However, Audit could not find any evidence in the records of the Directorate to suggest that it had taken measures to determine as to what would be the economic order quantity with regard to the printing of books. In the absence of comparative cost analysis between different printable quantities, the response of the Directorate would appear to be an after thought. Further, even if it is assumed that per book cost may fall with increase in the volume of the quantity printed, it still does not offer sufficient justification for such a high production rate which was three times over. The accumulation of books is also likely to result in higher carrying cost for their storage. Offering higher discount to increase the sale of books may not be a plausible solution unless the requirement is determined on a scientific basis and is backed up by aggressive publicity measures to increase the sale of such publications.

The reply of the Ministry to the audit observation was however awaited (May 2014).

All India Council for Technical Education

9.3 Loss of interest

All India Council for Technical Education invested ₹ 217 crore in fixed deposits with the State Bank of Patiala without ascertaining the prevailing rates of interest offered by other banks leading to loss of interest of ₹ 3.25 crore.

Section 16 of All India Council for Technical Education Act, 1987 provides that the Council shall have its own fund and all moneys belonging to the fund shall be deposited in such banks or invested in such manner as may, subject to the approval of the Central Government, be decided by the Council. Grants from Government and receipt of fee are main sources of income of the Council. It has large amount of investible funds e.g. it had bank balances of ₹ 169.94 crore and ₹ 376.54 crore as on March 2010 and March 2011 respectively.

Audit examination of the investment records of the Council disclosed that the investment committee came into being only in September 2011. Audit further observed that the Council invested ₹ 217 crore[2] with the State Bank of Patiala (SBP), Shastri Bhawan, New Delhi on 4 May 2011 at an interest rate of 6.50 *per cent* per annum for a period of 331 days without obtaining competitive rates from other banks. Audit compared the said interest rate with rates offered by different banks as on 14-16 May 2011 to another autonomous body, namely the Indian Institute of Technology, New Delhi and found that for the same period

[2] In three deposits of ₹ 200 crore, ₹ 10 crore and ₹ 7 crore.

and for the same term, the offered rates ranged between 8.25 *per cent* and 9.5 *per cent*. Thus, poor investment decision by the Council led to loss of interest of ₹ 3.25 crore[3] computed with reference to the rate of 8.25 *per cent* per annum (offered by SBP, Nehru Place, New Delhi).

The Ministry stated (April 2014) that the Head Office of the SBP had clarified that it had not approved more than 6.50 *per cent* interest rate for 332 days period to any of its branch on 4 May 2011 or 5 May 2011. The Ministry further stated that the SBP revised the rates of interest on short term deposits with effect from 19 August 2011. Had the Council prematurely withdrawn money at the time of revision of rates by the bank and invested again at the revised rate of interest, the interest earned would have been ₹ 12.70 crore whereas it earned ₹ 12.98 crore as interest by sticking to old interest rate.

The reply of the Ministry sticks to particular dates (4 and 5 May 2011) while overlooking the fact that the SBP, Nehru Place, New Delhi had offered higher rate of 8.25 *per cent* interest shortly afterwards[4] during the month of May 2011 itself. Therefore, the question of premature withdrawal does not arise. The fact remains that the Council did not invite competitive rates from different banks and lost an opportunity to make investments at higher rate of interest.

Punjab University, Chandigarh

9.4 Overpayment of interest to the GPF/CPF subscribers

Punjab University paid higher rates of interest to GPF/CPF subscribers in contravention of the orders of the Ministry of Human Resource Development and University Grant Commission resulting into overpayment of ₹ 4.49 crore.

Ministry of Human Resource Development, Government of India after consulting the Ministry of Finance, instructed (February 2004) all autonomous organisations under its jurisdiction, that interest on General Provident Fund (GPF) / Contributory Provident Fund (CPF) at

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3 The Council would have earned interest of ₹ 16.23 crore had it invested ₹ 217 crore at the interest rate of 8.25 *per cent* simple interest. After deducting the interest component of ₹12.98 crore actually earned, the loss works out to ₹ 3.25 crore.

4 16 May 2011

a rate higher than the rate notified by the Government should not be paid, lesser rate of interest than the rate notified can be paid depending on the financial position of the organisation. University Grants Commission (UGC) also reiterated (April 2004) these instructions.

Audit noticed that the Punjab University had paid interest on GPF/CPF accumulations at the rate of nine *per cent* as against the notified rate of interest of eight *per cent* (April 2011- November 2011) and 8.60 *per cent* (December 2011 – March 2012) respectively, fixed by the Central Government. This resulted in overpayment of ₹ 4.49 crore to GPF and CPF subscribers as below:

(₹ in crore)

	GPF	CPF	Total
Interest credited to subscribers	2536.43	1730.83	42.67
Interest to be credited to subscribers as per Government rates	2269.93	1548.80	38.19
Excess interest credited to subscribers	266.50	182.03	4.49

The University in its reply (March 2013) stated that CPF/GPF was maintained by the University and the rate of interest on CPF/GPF was determined by the Syndicate[5] on the basis of interest earned on the deposits of GPF/CPF balances as per its regulations approved by the Central Government. The income generated from fund balances were used only for payment of interest to GPF/CPF subscribers.

The reply of the University was not in consonance with the Ministry's/ UGC's instructions of 2004, which places restriction on all autonomous organisations on payment of rates of interest. Further, since the University is substantially financed by government grants, its Regulations cannot override the instructions of Government of India.

[5] The Syndicate is the executive body of University which, subject to the control of the Senate, has the power of management of the revenue, property and all administrative affairs of the University.

The matter was referred to the Ministry in June 2013; their reply was awaited (May 2014).

National Institute of Technology, Warangal

9.5 Irregular payment of arrears on re-rationalisation of pay of non-teaching staff in violation of the orders of Ministry

Re-rationalisation of pay of non-teaching staff of National Institute of Technology, Warangal considering the Andhra Pradesh State Eighth Pay Revision Commission benefits, in violation of the orders of the Ministry resulted in irregular payment of arrears of ₹ 2.89 crore.

Ministry of Human Resource Development (Ministry) declared (September 2002) National Institute of Technology, Warangal (Institute) (formerly Regional Engineering College, Warangal) as a 'Deemed to be University' for the purpose of University Grants Commission Act, 1956. Central Government took over (May 2003) full administrative and financial control of the Institute and Plan and Non-plan expenditure of the Institute was to be borne entirely by the Central Government from financial year 2003-04 onwards. Consequently a Memorandum of Understanding was signed between the Ministry and the Institute on 28 July 2003 which *inter-alia* included that the Institute agreed to abide by economy instructions issued from time to time by Government of India (GoI) and Institute would not take any step without prior consultation with the Ministry that may lead to additional financial burden on the GoI.

Subsequently, the Ministry issued (June 2004) instructions to all National Institutes of Technologies (NITs) to rationalise the pay scales of non teaching employees of the Institutes with the identical scales of pay of GoI, as notified under Central Civil Services (CCS) (Revised Pay) Rules 1997 with effect from 1 April 2004.

Meanwhile in 2005, the Government of Andhra Pradesh revised the pay scales of non-teaching staff of State Universities, with notional benefit of fixation from 1 July 2003 and monetary benefit with effect from 1 April 2005 vide order[6] dated 10 October 2005. The Institute made a request (October 2005) to the Ministry for extension of Revised Scale of Pay as notified by the Government of Andhra Pradesh to its non-teaching staff. In response, Ministry categorically stated (January 2006) that it was not feasible to accede to the request of the Institute as any order issued by the Government of Andhra Pradesh on or after 1 April 2003 for its employees was not applicable to the employees of the Institute directly or indirectly. Ministry further reiterated (April 2006) that revised scale of pay notified by Government of Andhra Pradesh cannot be extended to the employees of the Institute as it was a fully centrally funded institute from 1 April 2003.

On Ministry's refusal the Institute rationalised pay of its non-teaching staff with effect from 1 April 2004 during June/July 2006 as per the orders of the Ministry issued in June 2004 regarding rationalisation.

The Ministry also clarified to all NITs (April 2007) that matter relating to upgradation and revision of pay scales of employees of NITs would require the specific approval of GoI in addition to the approval of the Board Of Governors (BOG).

Audit noted (January/February 2013) that Board of Governors of the Institute in its 19th meeting held on 11 February 2011 resolved to extend revised Government of Andhra Pradesh pay scale to non-teaching employees of the Institute with effect from 1 July 2003 to 31 March 2004 (notional fixation) and to re-rationalise the pay scales of the employees of the Institute, thereafter with Central Government CCS (Revised Pay) Rules 1997 scales. The decision of the BOG was implemented by the Institute and 320 non-teaching[7] employees were paid arrears (March 2011) amounting to ₹ 2.89 crore for the period from 1 April 2005 to 28 February 2011 on account of enhancement in pay due to re-rationalisation of pay scales. This was in violation of the Ministry's repeated instructions issued in January 2006, April 2006 and April 2007.

[6] GO (P) No. 255 dated 10 October 2005 (read with GO (P) No. 213 dated 27 August 2005)

[7] In addition one teaching staff was also paid arrears

The Institute (April 2014) replied that pay scales were re-rationalised and arrears paid after receipt of representations from Employees Associations and was done with the approval of BOG which was also attended by representatives of the Ministry.

The fact remains that the Institute failed to comply with the specific instructions of the Ministry leading to irregular payment.

The matter was referred to the Ministry in June 2013; their reply was awaited (May 2014).

Central University of Jharkhand

9.6 Loss of Interest

Central University of Jharkhand did not utilize the grants during the financial years for which these were sanctioned, and continued keeping surplus money in savings account.

Investment of surplus funds in interest-generating safe avenues is an elementary aspect of cash management. University Grants Commission (UGC), while releasing grants-in-aid stipulates that unutilized portion of grants attract simple interest of 10 *per cent* due to UGC.

Audit examination revealed (January 2013) that the Central University of Jharkhand received ₹ 101.50 crore towards 'General Development Scheme' during 2008-09 to 2011-12 from the UGC. The University could not utilize the grants fully during these financial years and had accumulated unutilized grants of ₹ 24.97 crore by 31 March 2012. However, the unutilized funds remained in savings bank accounts, which earned only four *per cent* interest per year and the University, did not invest this surplus fund in Term Deposit Receipts, which could have earned higher interest at the rate of 9 *per cent* per annum approximately. The University also did not have its investment policy till audit pointed out the gap.

On being pointed out by audit, the University replied (April 2014) that they had requested (May 2013) the State Bank of India, Ranchi to convert the savings bank account to Flexi Deposit Scheme with higher interest rates, keeping minimum balance of ₹ 1 crore for day to day transactions.

However, it was observed (May 2014) that the amount was still lying in savings bank account. Non conversion of this amount in Flexi Deposit for two years has resulted in loss of interest of ₹ 2.497 crore (interest for two years from April 2012 to March 2014 at the rate of 5 *per cent* (9 *per cent* on Flexi Deposit less 4 *per cent* on Savings Bank).

The matter was referred to the Ministry in June 2014; their reply was awaited.

Motilal Nehru National Institute of Technology, Allahabad

9.7 Loss of interest of ₹ 1.00 crore

Motilal Nehru National institute of Technology suffered loss of interest of ₹ 1.00 crore due to retention of surplus funds in current account.

Section 21(2) of National Institute of Technology Act, 2007 (NIT Act) provides that all money credited to the fund of Institute shall be deposited in such banks or invested in such manner as the Institute may, with the approval of the Central Government, decide.

Motilal Nehru National Institute of Technology, Allahabad (Institute) had invested an amount of ₹ 10.00 crore in 20 Fixed Deposits (FDs) on 07 September 2011 out of its surplus receipts, leaving a balance of ₹ 4.08 crore in current account. These FDs were encashed on 29 October 2012 with maturity value of ₹ 11.07 crore and deposited in current account.

Audit scrutiny of records revealed that the Institute parked ₹ 11.07 crore in current account despite having an amount of ₹ 4.08 crore for immediate utilization in future. Further, there were no reported pending liabilities. Consequently, parking of ₹ 11.07 crore in the current account during the period 29 October 2012 to 31 October 2013 was not justified, as the Institute was deprived of the interest income of approximately ₹ 1.00 crore.

In reply, the Institute stated (January 2014) that the money available was not meant for earning interest but for utilization and it was in process to utilize the money during the current year.

The reply is not convincing in view of the fact that propriety demands that idle money should be invested in a gainful manner.

The Institute also did not have any policy/guidelines on investment of surplus funds.

The matter was referred to the Ministry in March 2014; their reply was awaited (May 2014).

Indian Institute of Management, Calcutta

9.8 Fraudulent reimbursement of Leave Travel Concessions

Employees of Indian Institute of Management, Calcutta (IIMC) had submitted incorrect air tickets to claim inflated air fares against their Leave Travel Concessions claims that were reimbursed by IIMC without verification of their authenticity, resulting in irregular excess payment of ₹ 7.54 lakh.

Rule 21 of General Financial Rules (GFR), 2005 stipulates that the every officer incurring or authorising expenditure from public moneys should be guided by high standards of financial propriety and should enforce financial order and strict economy. It also states that the amount of allowances granted to meet expenditure should be so regulated that allowances are not on the whole a source of profit to the recipients.

As per Office Memorandum (OM) dated 18 June 2010 issued by Ministry of Personnel, Public Grievances and Pensions, Government of India (GOI), all government employees may visit Jammu and Kashmir (J&K) against conversion of Home Town Leave Travel Concession (LTC). Further, GOI allowed (OMs Dated 05 August 2010, 25 August 2011 and 15 June 2012) employees to avail the services of private airlines for travel to J&K but stipulated that the tickets are purchased either directly from the airlines or through authorised agents only viz., M/s Balmer Lawrie & Co, M/s Ashok Travels & Tours Limited and Indian Railway Catering and Tourism Corporation.

Test check (September 2013) of LTC bills relating to 35 employees revealed that the incumbents along with their dependents undertook air journey between New Delhi and J&K against conversion of Home Town LTC during October 2011 to November 2012 through Air India, Indigo and Jet Airways. Detailed scrutiny of records revealed the following discrepancies: -

A. Air India: 28 persons involving nine employees and their dependents travelled by Air India between October 2011 and November 2012 for which an amount of ₹ 3.90 lakh was claimed and subsequently paid by Indian Institute of Management, Calcutta (IIMC). Cross verification by Audit with records of Air India revealed that the air tickets submitted were not in conformity with those issued by Air India and the fares claimed by the employees were higher than the amount actually paid to Air India. The entire amount claimed by the employees was reimbursed by IIMC resulting in irregular excess payment of ₹ 1.80 lakh **(Annex-IX).**

B. Indigo: 62 persons involving 19 employees and their dependents travelled by Indigo airlines between October 2011 and June 2012 for which an amount of ₹ 8.82 lakh was claimed and subsequently paid by IIMC. Cross verification disclosed that the employees had purchased the tickets in bulk. However, inflated claims were submitted through individual tickets, as if, issued by 'Indigo' airlines. This again resulted in irregular excess payment of ₹ 5.00 lakh **(Annex-X).**

C. Jet Airways: Fares amounting to ₹ 2.87 lakh in respect of 22 persons involving seven employees and their dependents who travelled in April-June 2012 by Jet Airways were reimbursed by IIMC. However, verification with the authorities of Jet Airways revealed that irregular excess payment of ₹ 0.74 lakh was reimbursed by IIMC **(Annex-XI).**

Thus 35 employees of IIMC had fraudulently submitted incorrect air tickets to claim inflated air fares and the same were reimbursed by IIMC without verification of their authenticity as encompassed in GFR *ibid*, thereby resulting irregular excess payment of ₹ 7.54 lakh.

IIMC replied (June 2014) that a Fact Finding Committee was constituted to inquire into the subject and based on its report an Enquiry Committee was to be constituted to inquire against the individual employees and the travel agent.

The matter was referred to the Ministry in December 2013; their reply was awaited (May 2014).

CHAPTER X : MINISTRY OF INFORMATION AND BROADCASTING

10.1 Avoidable payment of demand charges

Delay in assessing contracted load and reducing the same as per requirement, resulted in avoidable payment of ₹ 1.78 crore as demand charges.

All India Radio (AIR), Aligarh was having a contracted load of 3000 KVA with the Uttar Pradesh Power Corporation (UPPCL), for its power supply. As per the agreement with UPPCL, demand charges are levied on actual maximum demand recorded in a month or 75 *per cent* of the contracted load, whichever is higher, along with charges of actual energy consumed at the rates applicable from time to time.

Audit analysis of electric load revealed (April 2011) that actual consumption during 2008-09, 2009-10 and 2010-11 ranged between 558 KVA and 1116 KVA, 544 KVA and 1008 KVA and 572 KVA and 760 KVA respectively, and showed declining trend over these years. However, AIR Aligarh made no efforts to re-assess the demand and get its contracted load reduced. Consequently, it continued to pay demand charges for 2250 KVA per month (calculated at 75 *per cent* of the contracted load of 3000 KVA).

AIR Aligarh while accepting (August 2011) the audit observation, stated that low demand was on account of existing transmitters working on lower capacity and new transmitters expected to be installed. The reduction in load would be taken up with the State Electricity Board after installation of new transmitters. It subsequently informed (May 2014) that reduction in load to 1250 KVA was approved by the Director General, on 21 April 2014 and the matter has been taken up with UPPCL.

Thus, delays in assessing contracted load and seeking approval of the competent authority to reduce load resulted in an avoidable payment of ₹ 1.78 crore (**Annex-XII**) by AIR Aligarh.

The matter was reported (May 2014) to the Ministry; their reply was awaited.

CHAPTER XI : MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES

11.1 Failure in monitoring of utilisation and absence of recovery systems for unspent balances of plan funds in Khadi and Village Industries Commission, Mumbai

Khadi and Village Industries Commission did not monitor timely submission of adjustment bills for outstanding imprest advances given to its State/Divisional offices as also its associate functionaries. In view of the failure to obtain adjustment vouchers or to recover the unspent balances, possibility of misappropriation of plan funds amounting to ₹ 114.06 crore cannot be ruled out.

Khadi and Village Industries Commission (KVIC) is a statutory body established by an Act of Parliament. The Central Office (i.e. the Head Office) of KVIC situated at Mumbai operates through its field offices viz. 29 State Offices and 10 Divisional Offices.

KVIC receives 'plan grant' from Government of India under three major heads namely (i) Khadi, (ii) Village Industries and (iii) General and Miscellaneous. KVIC followed a system of disbursing advances relating to various programmes to the associated functionaries (State Boards, State/Divisional Offices of KVIC, Banks, Institutions, etc.) who were required to spend the sums as per the approved scheme framework and submit adjustment bills to KVIC Central Office. KVIC Central Office was required to square off the advances to the extent of vouchers received and ensure recovery of unspent balances. These advances were depicted as "imprest advances" under the abovementioned three heads (Presently the funds disbursed to the field Offices are shown in the books of accounts as expenditure instead of advances).

The recoverable loans and advances of KVIC as on 31 March 2013 *inter-alia* included outstanding imprest advances of ₹ 114.06 crore disbursed out of these three grants. These outstanding imprest advances represent advances provided as far back as from the year 1964 (exact years of disbursement of these advances were not available with the Management; however, these advances in any case were outstanding for more than five years) to the various functionaries associated with the implementation of Khadi, Village Industries Programmes and for General and Miscellaneous work related to implementation of programmes in Khadi and Village Industries Sector.

The constituent-wise break-up of these outstanding advances is shown below:

(₹ in crore)

Sl. No.	Description of imprest advance and functionary to whom advance was given	Outstanding Khadi imprest	Outstanding Village Industries imprest	Outstanding General and Miscellaneous imprest	Total
1.	Central Office	-	-	0.90	**0.90**
2.	State/Divisional Offices	39.83	11.22	4.89	**55.94**
3.	Training	-	-	0.69	**0.69**
4.	Interest subsidy to Banks	17.43	5.14	-	**22.57**
5.	State boards	1.25	9.87	-	**11.12**
6.	Institutions	2.11	1.89	-	**4.00**
7.	Weaving subsidy	0.01	-	-	**0.01**
8.	Rebate imprest	9.01	4.26	-	**13.27**
9.	Departments & Others	-	5.56	-	**5.56**
	Total	**69.64**	**37.94**	**6.48**	**114.06**

As against the total imprest advances of ₹ 114.06 crore, the Management was not having any details in respect of advances amounting to ₹ 36.18 crore (₹ 12.38 crore out of Khadi Grant, ₹ 17.32 crore out of Village Industries Grant and ₹ 6.48 crore out of General and Miscellaneous Grant). In respect of the balance amount of ₹ 77.88 crore, the individual associate wise (banks) details were available for advances of ₹ 22.57 crore. For the remaining ₹ 55.31 crore, only the State/Divisional offices, against which these advances were outstanding, were known but no other details were available.

Under 'interest subsidy scheme' the registered institutions of KVIC and KVIB were permitted to avail working capital loans from banks/financial institutions. The borrowing institution was required to pay only four *per cent* of the interest charged by the banks and the balance of interest was directly reimbursed to the bank by KVIC. For this purpose, KVIC Central Office kept imprest balances with 21 nodal banks. As of March 2011, the 21 nodal banks involved in implementation of this scheme have confirmed a balance of only ₹ 6 lakh whereas KVIC in its accounts was carrying ₹ 22.57 crore as the balance available with nodal banks. No verification/reconciliation has been carried out with the banks to reconcile these discrepancies.

As regards ₹ 55.31 crore of imprest advances shown as balance representing intra KVIC balances pending for adjustment/recovery, KVIC had been carrying forward these as recoverable advances for a long time and was unable to square off the same in the absence of recoupment bills.

Thus, inadequate record keeping and non-initiation of timely action for obtaining adjustment vouchers or for recovery of unspent balances, let KVIC completely lose track of its utilization/misutilization. The possibility of misappropriation / embezzlement of these funds cannot also be ruled out in the absence of basic records and complete lack of monitoring.

The matter was referred to the Ministry in March 2014; their reply was awaited (May 2014).

11.2 Blocking of funds

Blocking of funds due to non implementation of renovation and modernization of Gramshilpa, New Delhi

The Office of Khadi and Village Industries Commission (KVIC), Mumbai selected (November 2004) its departmental sales outlet Gramshilpa, New Delhi for renovation and modernisation so as to convert it into an Export/Exclusive products display window for KVI sector to attract the high-end customers, exporters, tourists, bulk buyers and branded product buyers. For this purpose, Gramshilpa, New Delhi was sanctioned ₹ 70.00 lakhs (November 2004). As per the sanction letter, the renovation work of Gram Shilpa was to be started by March 2005 and completed by June 2005. Manager of KVIC had to submit weekly progress report for the appraisal of Commissioner, KVI.

Audit scrutiny revealed that Gramshilpa had deposited the amount in fixed deposit and interest amounting to ₹ 36.79 lakhs had been earned from November 2004 to December 2013. It was not apparent from the records made available to Audit that any progress was achieved in renovating/modernizing Gramshilpa as per time bound action plan prescribed in the sanction letter. No expenditure was incurred for the purpose except for ₹ 50,000 on the hiring of an architect.

On this being pointed out by Audit (September 2013) Gramshilpa refunded an amount of ₹ 1.07 crore (₹ 0.70 crore principle plus interest ₹ 0.37 crore) to KVIC, Mumbai in January 2014.

Non-monitoring of the project resulted in blocking of funds amounting to ₹ 70 lakh for 10 years. ₹ 50,000 paid to architect also proved unfruitful in view of inaction of KVIC.

The matter was referred to the Ministry in March 2014; their reply was awaited (May 2014).

CHAPTER XII : MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

Department of Personnel and Training

Institute of Secretariat Training and Management

12.1 Unauthorised retention of Government Receipts

Institute of Secretariat Training and Management (ISTM), an attached office of the Department of Personnel and Training, Government of India, unauthorisedly retained part of its receipts outside the Government account by maintaining a separate current account. The receipt into and expenditure incurred out of this account bypassed the PAO system. As a result the required checks were compromised. The fact that these funds were kept outside the budgetary process also undermines the Parliamentary authorisation for incurring expenditure.

The Institute of Secretariat Training and Management (ISTM), an attached office under the Department of Personnel and Training, Government of India is a multidisciplinary organization specializing in capacity building, consultancy and research support particularly for the Central Secretariat. ISTM imparts training to officers of Central Secretariat Service (CSS) and also provides training support to State Governments, Cental Public Sector Undertakings, Central Autonomous bodies and other organisations in specialized and general areas. The receipts of ISTM mainly include course fee and licence fee charged for providing hostel accommodation to the trainees.

Rule 6(1) of the Central Government Account (Receipts and Payments) Rules, 1983 (Rules) stipulates that all moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Moneys received as aforesaid shall not be utilised to meet departmental expenditure except as authorised[1] in sub-rule (2) nor otherwise kept apart from the accounts of the Government. ISTM is required to follow these Rules.

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[1] in the case of cash receipts by Postmasters, deposits received at a Civil Court, cash received by Forest Department etc.

Audit, however, observed that the fees received by the ISTM through conducting organization specific paid programmes on the request of PSUs, autonomous bodies were being deposited by it in its current account maintained with State Bank of India (SBI). These receipts were also utilized to meet the departmental expenditure. Between April 2006 and March 2013, the ISTM collected fee receipts aggregating ₹ 10.43 crore out of which ₹ 9.85 crore was utilized for meeting its expenditure. This action of the ISTM contravened the Rules and was, therefore, irregular.

Audit also observed that the ISTM did not maintain a cash book in respect of the transactions made from the current account with SBI. Further, the expenditure from this account was largely of a discretionary nature like purchase of training equipment and computer hardware/software, expenditure on infrastructural development, expenditure in connection with inviting guest faculty members, honorarium payment to faculty, printing of course material, cleaning charges, photocopying charges etc. Audit observed that the expenditure from this account was not routed through the PAO system. As a result, the required checks were bypassed. Further, the practice of the ISTM to maintain a distinct financial system outside the purview of the government control undermines the Parliamentary authorisation for incurring expenditure.

The financial requirements of the ISTM are met through appropriate budgetary process and during 2012-13, ISTM had incurred an expenditure of ₹ 15.03 crore only out of the total budgetary provisions of ₹ 30.19 crore (both Plan and Non-Plan) which indicates that ISTM had been receiving sufficient budgetary allocations to undertake its activities.

ISTM, in response to the audit observations approached the Controller of Accounts, Ministry of Personnel, Public Grievances and pensions requesting them to authorize ISTM to open PD account so that the amount lying in the credit of current account may be transferred to PD account.

The action of the ISTM to seek approval for opening of PD account establishes the audit contention about the unauthorised operation of current account. The fact that this arrangement has been continuing for a long time also indicates that the Ministry of Public Grievances and Pensions, viz. the administrative Ministry in this case, failed to exercise adequate oversight over the transactions of the ISTM.

The Ministry while admitting the audit observations stated (June 2014) that the ISTM was being advised to take appropriate action in the matter.

CHAPTER XIII : PLANNING COMMISSION

Unique Identification Authority of India

13.1 Avoidable payment of ₹ 1.95 crore as Stamp Duty

Failure of the Unique Identification Authority of India to avail exemption from payment of stamp duty granted under the statute, resulted in avoidable payment of ₹ 1.95 crore.

In terms of Proviso 1 to Section 3 of the Indian Stamp Act, 1899, no stamp duty shall be chargeable in respect of any instrument executed by, or on behalf of, or in favour of the Government in cases where, but for this exemption, the Government would be liable to pay duty chargeable in respect of such instrument.

Unique Identification Authority of India (UIDAI), was set up by the Government of India to issue unique identification numbers to the residents of India. UIDAI was constituted and notified as an attached office under aegis of Planning Commission through GOI notification of January 2009. UIDAI was mandated to construct two Central Identification Data Repositories (CIDRs)[1] one at Bengaluru and another in National Capital Region. Bengaluru Development Authority allotted (March 2011) to UIDAI a plot of land measuring 12,372.40 sq. m. at Kodigehalli, Bengaluru on lease for a period of 30 years. Subsequently (November 2011), the Haryana State Industrial and Infrastructure Development Corporation Ltd. (HSIIDC) allotted another plot of land measuring 20,700 sq. m. at Manesar, Gurgaon to UIDAI.

UIDAI paid (June 2011, June 2012 and January 2013) a sum aggregating to ₹ 1.95 crore as stamp duty for execution of conveyance deeds in respect of these plots. Audit noted that UIDAI, being a Government organisation, was entitled to avail the exemption from payment of stamp duty granted under the statute.

On it being pointed out, UIDAI stated (July 2013) that it had requested to Inspector General of Registration and Controllers of Stamps (IGR) of

[1] CIDR verifies whether the data submitted matches the data available with it.

respective states to refund the amount of registration charges paid by this office, for execution of conveyance deed.

Thus, the failure of UIDAI to keep itself abreast of extant provisions resulted in avoidable payment of ₹ 1.95 crore as Stamp Duty.

13.2 Premature release of funds

Unique Identification Authority of India prematurely released funds to Engineers India Limited (EIL) in violation of codal provisions and without assessing the immediate requirement of funds. The released funds were not invested in fixed deposits leading to loss of interest of ₹ 1.20 crore.

In terms of guidelines issued (December 2006) by the Secretary, Department of Expenditure, Ministry of Finance to all the Financial Advisers/Chief Controller of Accounts, payments during the last month of the year may be made only for the goods and services actually procured. The guidelines further stipulated that no amount should be released in advance during the last month of the financial year.

The Unique Identification Authority of India (UIDAI) entered (March 2011) into a contract with Engineers India Limited (EIL) for project management consultancy services for construction of data centres[2] and UIDAI Headquarters at an estimated cost of ₹ 300 crore. UIDAI released ₹ 38 crore to EIL as advance on 30 March 2011.

Audit observed that the plots of land for construction of data centres at Bengaluru and Manesar were acquired by UIDAI in June 2011 and November 2011 respectively while the land for UIDAI Headquarters was acquired in May 2012. Audit further observed that the work orders for data centres at Bengaluru and Manesar were awarded by the EIL to the contractors only after August 2012, while the work order for construction for UIDAI Headquarters was yet to be awarded (June 2014). Thus, the advance payment made by the UIDAI, 17 months prior to the issue of work order, breached the terms of agreement and also the specific directions issued by the Ministry of Finance. Further,

[2] At Bengaluru and Manesar

the funds were released without reckoning the readiness of the implementing agency to undertake the project. These facts indicate the funds were released merely to avoid lapse of budgetary provision.

Audit also observed that in terms of the agreement, interest earned by EIL on project was to be credited to the project account. The agreement authorized EIL to keep surplus funds in fixed deposits. UIDAI released advance of ₹ 38 crore on 30 March 2011 and the funds were received by EIL on 7 April 2011. The EIL invested ₹ 37.40 crore from these funds in Fixed Deposit Receipts (FDRs) only on 02 September 2011. The delay in investing the funds in FDRs resulted in loss of interest amounting to ₹ 1.20 crore[3].

UIDAI in its reply stated (January 2014) that agreement with EIL was intrinsically modelled on the lines of Deposit works executed by CPWD. The initial deposit based on the anticipated cost of project was provided to EIL just like the advance to be deposited with the CPWD under Deposit works. The UIDAI further added that EIL maintained a dedicated project account for funds being released from UIDAI for the construction projects and adequate visibility with reference to fund flow would have to be maintained to provide effective oversight. Opening of the dedicated project account by EIL involved fulfilling the extant KYC[4] norms of the bank, provision of TAN no. of UIDAI, addressing clarifications, etc which involved time and, therefore, the investment could be made only in September 2011.

The reply of the UIDAI is not acceptable, as the contracts were concluded after 17 months of release to advance payment. Moreover, the amount of advance was transferred to EIL Account on 30 March 2011, just to avoid the lapse of budgetary provisions. UIDAI's plea that time was required for completing the formalities is not acceptable, as the UIDAI released the funds on the same day after signing the

3 Interest has been calculated on 8 *per cent* per annum on ₹ 37.40 crore for 147 days as EIL received interest at the rate of 8 *per cent* on subsequent FDRs.

4 Know your Customer

agreement with EIL, but the latter took unreasonably long period of 147 days in completing the formalities for investment.

Thus, failure of UIDAI to comply with the extant provisions of the Ministry of Finance, led to irregular release of advance to EIL. The avoidable delay in investing the funds resulted in loss of interest of ₹ 1.20 crore.

CHAPTER XIV : MINISTRY OF POWER

Bhakra Beas Management Board

14.1 Irregular Payment of Hydel Allowance

The Bhakra Beas Management Board in contravention of Punjab State Electricity Board terms and conditions, paid Hydel Allowance in addition to Hardship Allowance to its employees, which resulted in irregular payment of ₹ 4.95 crore during the period October 2006 to December 2012.

As per Section 97 of the Punjab Reorganisation Act 1966, the Central Government made the Bhakra Beas Management Board Rules notified by the Ministry of Energy (Department of Power), New Delhi on 11 December 1974.

The Bhakra Beas Management Board (BBMB) in its 143rd meeting held on 19 July 1991 decided to adopt the Punjab State Electricity Board (PSEB) pay scales as revised from time to time by PSEB as BBMB Pay Scales for all the employees working in the BBMB on the same terms and conditions on which these pay scales have been revised by the PSEB. The BBMB also decided that, in future, allowances/concession sanctioned by PSEB from time to time should be adopted in BBMB.

PSEB sanctioned "Hydel Allowance" equivalent to two increments to its staff with effect from 18 October 2006 at Hydel Projects of Shahpur Kandi, Anandpur Sahib Hydel project, UBDC Madhopur & MHP Talwara under Hydel Organization. This allowance was not sanctioned for Joginder Nager Hydel Project because the staff of PSEB were already getting Hardship Allowance. Thus, the Hydel Allowance was not admissible to the employees who were getting Hardship Allowance in PSEB as clarified by Punjab State Power Corporation Limited (PSPCL)[1].

[1] PSEB was reconstituted as PSPCL in April 2010.

During the course of audit of six offices of BBMB[2], it was noticed that the BBMB in its 194th meeting held on 16 April 2007 decided to grant Hydel Allowance equivalent to two increments on the pattern of PSEB. It was also decided that the Hydel Allowance shall not be adjusted against Hardship/any other allowances, which was in vogue in Projects. Thus, the BBMB Employees, who were already getting Hardship Allowance equivalent to six increments prior to 18 October 2006 were also granted Hydel Allowance equivalent to two increments.

Audit is of the view that the decision of the BBMB to grant Hardship allowance along-with Hydel allowance was not justified, as there was no provision in the PSEB (now PSPCL) to allow for Hardship Allowance in addition of the Hydel Allowance to the employees posted at any hydel station under the jurisdiction of BBMB. This was in complete disregard to the decision of the BBMB taken in its 143rd meeting held on 19 July 1991 and PSPCL clarification.

The matter had been pointed out through Local Audit Reports[3] during 2008-12, but no remedial action was taken by the BBMB.

Thus, the BBMB irregularly paid Hydel Allowance amounting to ₹ 4.95 crore to its employees from 18 October 2006 to 31 December 2012 (**Annex-XIII**).

The matter was brought to the notice of the Chairman BBMB, Chandigarh and the Ministry in June 2013; however, their reply was awaited (May 2014).

[2] Resident Engineer, Dehar Power House Division G-I & G-II, Slapper, Superintending Engineer, DPH, Slapper, Sr. Sec. School BBMB, Slapper,SMO, BBMB Hospital, Slapper, Resident Engineer, Ganguwal & Kotla P.H.Div., Ganguwal, and Pandoh Dam Electrical and Mechanical Division, Pandoh.

[3] Resident Engineer, Dehar Power House Division G-I & G-II, Slapper, SE DPH, Slapper R.E. Gangwal and Kotla P.H.Div. BBMB Gangwal Pandoh Dam Electrical and Mechanical Division, Pandoh.

CHAPTER XV : MINISTRY OF ROAD TRANSPORT AND HIGHWAYS

15.1 Unfruitful expenditure

The Ministry procured five numbers Weigh-in-Motion cum Automatic Traffic Counter cum Classifiers. These machines were lying uninstalled for more than seven years due to lack of proper planning for their installation in coordination with the identified State Governments resulting in unfruitful expenditure of ₹ 1.54 crore.

Ministry of Road Transport and Highways (Ministry) procured five numbers Weigh-in-Motion cum Automatic Traffic Counter cum Classifiers (WIM-cum-ATCC) from M/s Electronique Control Mesure, France (Firm) at a cost of Euro 267,869.05 (FOB) (₹ 1.42 crore) during the year 2006-07 with the objective of collecting electronic data of axle load aimed at preventing overloading of vehicles. As per the terms of the contract, initial payment of 60 *per cent* of the FOB price i.e. ₹ 96.51 lakh was made to the firm in August 2006.

The systems were to be installed in three states viz. Odisha (2 nos.), Madhya Pradesh (1 no.) and Uttar Pradesh (2 nos.). While site identification and its preparation was the responsibility of the Government, the Firm was responsible for providing technical assistance for installing and commissioning the systems. The Ministry forwarded necessary drawings and details to these States in June 2006, after placing purchase order for procuring the machines and requested the States to take appropriate action for preparation of the site. All five systems were received and delivered to the designated consignees in August 2006. However, the site for their installation was neither identified nor prepared by that time.

After delivery of the systems, the Firm gave a presentation to the Ministry in the presence of consignees in October 2006, for preparation of site and installation of the systems. As the drawings given by Firm were found to be un-interpretable/not suitable as per Indian Standards, these were revised in January 2007 and the Ministry requested the concerned States to expedite preparation of the estimates and submit the same to the Ministry for approval. Government of Madhya Pradesh and Odisha awarded the civil works in October 2007 and January 2010 and incurred an expenditure of ₹ 0.75 lakh and ₹ 55.99 lakh, respectively, on preparation of sites. No expenditure was incurred for the two sites of Uttar Pradesh.

The representatives of the Firm visited the Ministry in April 2009 to discuss various issues regarding installation of the systems, but they refused to visit the only site under preparation at that time at Rewa, Madhya Pradesh. The Ministry asked the States of Odisha in February 2010 and Madhya Pradesh in June 2010, to keep the civil works required for installation of systems in abeyance. In the meantime, the Ministry served (May 2010) a Show Cause Notice to the firm followed by Contract Termination Notice in September 2010.

The firm expressed its willingness in December 2010 that it would visit all the five sites in one go instead of three sites as proposed by Ministry. Neither the Ministry confirmed the status of the remaining two sites in Uttar Pradesh to the Firm, as these were not completed by the state of Uttar Pradesh, nor did the representatives of the firm visit any of the five sites. The Ministry again served final contract termination notice to the firm in May 2011 for not providing technical assistance to install the systems. Hence, none of the machines procured in 2006 could be installed.

The Ministry replied (March 2013) that it had made efforts to sort out technical and contractual issues. The Ministry further stated (October 2013) that legal recourses available to the Ministry were being explored and efforts were being made to engage another firm to install the system. In response to an audit query the Ministry further stated that they had not taken any step to black list the firm.

Thus placing purchase orders for five WIM-cum-ATCC by the Ministry without proper planning for their installation and operation, in coordination with the identified State Governments, resulted in unfruitful expenditure of ₹ 1.54 crore. Thus, objective of collecting electronic data of axle load aimed at preventing overloading could not be achieved.

CHAPTER XVI : MINISTRY OF SHIPPING

16.1 Loss of revenue due to incorrect application of rates for pilotage charges fixed by TAMP

Incorrect application of Tariff Authority of Major Ports approved tariff rate for pilotage charges resulted in revenue loss of ₹ 22.77 crore to Jawaharlal Nehru Port Trust and ₹ 9.31 crore to Mormugao Port Trust.

The guidelines for tariff fixation issued (31 March 2005) by the Tariff Authority for Major Ports (TAMP) provided that the pilotage and shifting charges will be prescribed in three slabs as mentioned below:

(1) Up to 30,000 GRT[1]

(2) 30,000 to 60,000 GRT

(3) Above 60,000 GRT

A reduction of 20 *per cent* on the unit rate of the first slab will be effected for the second slab and a reduction of 30 *per cent* on the unit rate of the first slab will be effected for the third slab on the incremental[2] GRT (Para 6.10 of guidelines for tariff fixation of TAMP).

The Schedule of Pilotage-cum-towage fee notified by TAMP for Jawaharlal Nehru Port Trust (31 October 2006) and for Mormugao Port Trust (10 June 2010) was as per the guidelines issued by TAMP.

Audit observed that JNPT and MPT were levying pilotage charges giving the benefit of reduction on gross GRT instead of on incremental GRT in the next slab as envisaged by TAMP resulting in undercharge of pilotage charges. For example, for a 52000 GRT vessel JNPT should have reduced pilotage charge on incremental of 22000 GRT rather than on 52000 GRT. This resulted in JNPT actually levying US $ 9921.60 instead of US $ 11340.60 resulting in loss of revenue of US $ 1419. Similarly, for a 52000 GRT vessel MPT should have levied US $ 15580.03 whereas MPT actually levied US $ 13615.99 resulting in a loss of revenue of US $ 1964.04.

1 Gross Registered Tonnage.
2 Emphasis by Audit.

Based on the data furnished by JNPT for levy of pilotage charges for two years (2011-12 and 2012-13), the undercharged pilotage charges was ₹ 22.77 crore. Similarly, based on the data furnished by MPT for levy of pilotage charges for two years (2011-12 and 2012-13), the undercharge was ₹ 9.31 crore.

The Ministry of Shipping stated (December 2013) that (a) the guidelines issued by TAMP were interpreted differently by various ports and the Ministry would be issuing a clarification on the issue to all the Major Ports to ensure uniformity; and (b) there was no loss of revenue as TAMP guidelines were based on fixed return on capital employed and if JNPT and MPT calculated pilotage charges at the higher rate, TAMP would have reduced the proposed pilotage charges on the ground that the total revenue cannot exceed the return on capital employed prescribed by TAMP.

On a separate communication from Audit, TAMP confirmed (December 2013) the method of calculation adopted by Audit as the correct interpretation of the TAMP guidelines.

The Ministry's contention regarding return on capital employed was also not correct as vessel related charges proposed by MPT were with a deficit of 53 per cent. Hence, the question of excess return on capital did not arise. Vessel related income projected by JNPT was also based on average GRT and not on slab GRT basis.

According to Para 2.16 of guidelines for tariff fixation issued by TAMP, the rates prescribed were ceiling levels. The ports could charge lower rates and allow rebates and discounts or rationalise the conditionalities governing the application of rates. However, to do that, the ports were required to notify the public such lower rates and/or rationalisation of conditionalities. This procedure was not followed by JNPT and MPT and instead, tariffs were reduced based on apparent misinterpretation of the TAMP guidelines.

Thus, incorrect application of rates for pilotage charges fixed by TAMP resulted in revenue loss of ₹ 22.77 crore to JNPT and ₹ 9.31 crore to MPT during 2011-12 and 2012-13.

Kolkata Port Trust

16.2 Loss of ₹ 7.58 crore due to under recovery of lease rent

Kolkata Port Trust had to bear a loss of ₹ 7.58 crore towards non-recovery of lease rent and premium due to non-compliance of the provisions of the Schedule of Rates towards fixation of lease rent applicable at the time of allotment of land and non claiming of enhanced rent from the date of allotment.

In exercise of powers conferred by Section 49 of the Major Port Trust Act, 1963, the Tariff Authority of Major Ports (TAMP) revised Schedule of Rates (SoR) for rent recoverable by Kolkata Port Trust (KoPT) towards land and buildings given on lease at Haldia Dock Complex (HDC) duly notified on 2 December 1999 in "The Gazette of India Extraordinary" and the same was effective from December 1999. It was provided in note no. 8 of the SoR that in case of all leases granted in future, the rent would be enhanced every year by five percent of the rent payable in the preceding year or scheduled rent then in force, whichever was higher. It was also provided in note no. 3 ibid, that at the time of granting lease, a non-refundable and non-adjustable premium equivalent to two years' rent would be recovered from the leaseholder in addition to the lease rent. Therefore, initial lease rent should be fixed by enhancing the SoR (base rate) annually by five percent till the date of allotment, which should also be considered for calculating the non-refundable and non-adjustable premium, in the case of any lease granted after December 1999.

KoPT granted lease for 24 different plots of land in Industrial Zone, Dock Zone, Residential Zone and Dock Interior Zone at HDC during the period March 2000 to October 2009, on payment of monthly/ annual lease rent with a provision for enhancement of five percent per annum of lease rent payable in the preceding year or scheduled rent, then in force, whichever was higher.

Examination in Audit revealed that in respect of 13 of the leases allotted during the period February 2002 to February 2009, rent was fixed at the base rate of SoR i.e. the rate prevailing on December 1999 instead of at annually enhanced base rate annually at five percent, till the date of allotment. Hence, the rent was fixed at a rate lower than that approved by TAMP resulting in under recovery of lease rent as well as non-refundable /non-adjustable premium from leaseholders in the above 13 leases.

It was also observed that KoPT enhanced (February 2009) the annual lease rent of the above leases considering five percent annual increase of lease rent from December 1999 to the date of actual allotment of land. The revised rent was, however, made applicable prospectively from 2009 onwards only without claiming enhanced lease rent from the respective date of allotment of lease.

Thus, KoPT had to bear loss of ₹ 7.58 crore towards non recovery of lease rent (₹ 3.87 crore) and non-refundable & non-adjustable premium (₹ 3.71 crore) due to non-compliance of the provisions of the SoR towards fixation of lease rent applicable at the time of allotment of land and non claiming of enhanced rent from the date of allotment to February 2009.

The Management contended (August 2013) that after thoughtful consideration it was consciously decided not to escalate base rate of lease rent of the 1999 schedule of HDC till February 2009 on commercial consideration which was duly appreciated by TAMP.

The above contention of the Management does not explain the consideration behind its decision and does not deny the fact that the rent was not escalated periodically in accordance with the provisions of SoR. Further, subsequent revision of the rent by the Management from February 2009 onwards considering yearly escalation of base rent only serves to highlight the inconsistency in following SoR. The statement that TAMP had appreciated its above decision is also not borne out by any acceptable evidence.

The matter was referred to the Ministry in December 2013; their reply was awaited (May 2014).

Mumbai Port Trust

16.3 Infructuous expenditure on idle dredger

Failure to dispose of the dredger which remained idle for more than five years resulted in Infructuous expenditure of ₹ 4.39 crore.

Mumbai Port Trust (MbPT) acquired (1997) one Hopper-cum-Grabber Dredger (dredger) named "Vivek" from Mazagon Dock Limited at a cost of ₹ 41.71 crore, having a useful expected life of 20 years. The dredger was utilised in the traffic-prone parts of channels and docks area for dredging since acquisition. Due to non-working of radar and other safety equipments on the dredger's wheel house, it was not safe to navigate in the night shift and the dredger was operated only in day shift from February 2005 onwards.

The dredger was operated in grab mode at night shift from 8 January 2008 to 2 March 2008 and again became non-operational in night shift due to non-operation of radar and non-posting of pilot. It was working in day shift and in grab mode only till 4 July 2008 and from 5 July 2008 onwards it became non-operational for want of repairs and then for annual overhaul from 1 August 2008 onwards (book value as on 31 March 2008 ₹ 18.80 crore).

The dredger required hull repairs, engine and pump repairs, hydro jet washing, grit blasting and spray painting, stern gear and control pitch propeller repairs, etc. which was estimated to cost in the range of ₹ 1.65 crore to ₹ 2.00 crore. In March 2009, the repair work was stopped after incurring an expenditure of ₹ 6.50 lakh. Due to the problems encountered by the dredger, it was available for operation for 93 days, 113 days and 21 days during 2006-07, 2007-08 and 2008-09 respectively and afterwards it was not operated at all (October 2013) and remained idle.

Audit observed that:

(i) Though the dredger remained idle since August 2008, a decision to dispose of the same was taken only in July 2011.

(ii) Due to various problems encountered, dredger Vivek could not be put to use since August 2008. Estimated repair expenditure was ₹ 1.65 crore – ₹ 2 crore. MbPT did not require the services of the dredger as it had largely outsourced its dredging operation. Further, suction dredging that was required to be done with the dredger was about 45000 cubic meters per annum. Estimated expenditure to dredge 45000 cubic meters was ₹ 38 lakh against the operating cost of ₹ 2.50 crore, if this dredger was used. Therefore, putting the dredger into operation was not a viable option. Yet, the process of disposal was delayed.

(iii) In response to an open tender issued in February 2012, MbPT received only one offer from Dredging Corporation of India Limited (DCI) quoting ₹ 4.00 crore. As the price offered by DCI was much lower than the book value (₹ 10.44 crore in March 2012), the offer was not accepted. Incidentally, the reserve price recommended by Indian Maritime University in September 2012 was ₹ 3.45 crore.

(iv) Though the dredger remained idle since August 2008, MbPT incurred ₹ 4.39[3] crore towards pay and allowances, overtime, repair and maintenance and general expenses on the dredger. In the event the dredger was disposed of, the staff / crew posted therein could have been deployed gainfully on other dredging crafts or other floating crafts of MbPT;

(v) The asset having a useful life of 20 years could not be gainfully employed by MbPT and was almost allowed to turn into scrap.

The Management stated (November 2013) that:

- As per the Office Memorandum dated 28 August 1998 issued by the Ministry of Shipping, the reserve price in case of assets which had not outlived its economic life should be equal to the book value or 7.5 per cent of the acquisition cost whichever was

[3] Total expenditure incurred for 60 months from August 2008 to July 2013 was ₹ 487.76 lakh. If six months were provided for taking a decision either to utilise the dredger or to dispose it of, the proportionate expenditure for 54 months would be ₹ 438.98 lakh or ₹ 4.39 crore.

higher. As the gap between the book value and the offer received from DCI was huge and involved a large write off of loss, MbPT decided to discharge the tender.

- The expenditure observed by Audit was mainly on salaries and wages and other fixed expenses. The expenditure of salary was a fixed and sunk cost and the same would have been incurred irrespective of whether the equipment was sold or retained by MbPT.

- It had been decided to go ahead for offering the equipment for operating contract and MbPT offering certain amount of work to the successful bidder. This was expected to evince response from bidders and it was also expected to be beneficial to MbPT.

The reply of the Management is not acceptable as:

- The Office Memorandum dated 28 August 1998 quoted by the Management provided that in the event of the tendered price being below the reserve price, the tender committee was empowered to make its recommendation for sale if proper justification was available. Alternatively, MbPT could have taken up the matter with the Ministry of Shipping and obtained their approval on the basis of valuation by Indian Maritime University. Further, with passage of time, the book value of the dredger would have come down anyway and that too without getting any service. Therefore, the justification based on the gap between the book value and the offer price is not acceptable.

- It was reported to the Board of Trustees in July 2011 that in the event the dredger was not operated, the staff / crew posted therein can be deployed gainfully on other dredging crafts or other floating crafts. Accordingly, the staff / crew posted therein could have been deployed gainfully elsewhere.

- It was also reported to the Board of Trustees in July 2011 that (i) the dredger was in a dilapidated condition and (ii) the estimated expenditure required to be incurred to dredge 45000 cubic meters was ₹ 38 lakh against the operating cost of ₹ 2.50 crore, if this dredger was used. Further, the dredger completed 16 out of 20 years of its expected life and remained idle for more than five years from August 2008 onwards. In view of these reasons the future employment potential of the dredger was uncertain.

Thus, failure to dispose of the dredger led to the dredger remaining idle for more than five years and resulted in infructuous expenditure of ₹ 4.39 crore. With passage of time, the book value of the dredger will further decline and the dredger may have to be sold as scrap.

The matter was referred to the Ministry in March 2014; their reply was awaited (May 2014).

CHAPTER XVII : MINISTRY OF TEXTILES

National Institute of Fashion Technology

17.1 Irregular payment towards Housing Benefit Incentive

National Institute of Fashion Technology made payment of Housing Benefit Incentive in violation of Government of India orders which resulted in irregular payment of ₹ 5.10 crore.

Ministry of Finance extended (September 2008) orders issued by Government of India (GoI) to implement the revised pay structure for the Central Government employees on the basis of the recommendations of the Sixth Central Pay Commission as accepted by the Government to Autonomous Organisations, Statutory Bodies etc. whose pattern of emolument structure* are identical to those of the Central Government employees. In case the pay and allowances were not identical, a separate Group of Officers might be constituted to finalise the revision of pay scales etc. but the final benefit proposed to be extended to employees of autonomous bodies should not be more beneficial than that admissible to the corresponding categories of Central Government employees. As per GoI accepted recommendations of Sixth Central Pay Commission, House Rent Allowance (HRA) at the rate of 30, 20 and 10 *per cent* of Basic pay plus grade pay is admissible for cities/towns in X, Y and Z classification, respectively.

Audit observed that NIFT despite having emoluments structure identical to those of the Central Government employees decided (October 2008) to pay fixed amount of Housing Benefit Incentive (HBI) w.e.f. 16 June 2008 in lieu of HRA to its Administrative Officers/Faculty. HBI so fixed ranged between ₹ 8,000 and ₹ 20,000 per month in respect of employees in metropolitan cities and 75 per cent of the slabs in respect of employees in non-metropolitan cities, which was more beneficial than that admissible to the corresponding categories of Central Government employees. Accordingly, NIFT paid HBI of ₹ 19.59 crore during the period June 2008 to December 2012 (up to February

* i.e. pay scale and allowances (in particular the Dearness Allowance, House Rent Allowance and City Compensatory Allowance)

2013 in respect of Delhi, Kangra, Shillong centres and Head Office) against the admissible house rent allowance of ₹ 14.49 crore. Thus, NIFT, in violation of orders of GoI made irregular payment of ₹ 5.10 crore. Audit did not find approval of Ministry of Finance to the above decision of NIFT on record.

NIFT stated (December 2013) that it was not able to provide Government accommodation to Officers/Faculty and HRA payable as per GoI orders was very less for suitable accommodation. Therefore, NIFT replaced HRA with this incentive with approval of Board of Governors (BOG). However, looking at financial implications, the same would be placed before the current BOG for their directions. The Ministry stated (April 2014) that approval of Ministry of Finance was not taken as NIFT Act 2006 had empowered the Board to take such decision. Further, NIFT was not aware of orders restricting the NIFT from paying the incentive at higher rate.

The reply is not acceptable as payment of HBI with higher financial benefits was in violation of GoI orders. Decisions taken by NIFT Board as per NIFT Act 2006 cannot override GoI orders. Therefore, payment of Housing Benefit Incentive over and above the House Rent Allowance admissible to Central Government employees was in violation of GoI orders and was thus irregular.

Development Commissioner (Handloom)

17.2 Inordinate delay in Construction of Handloom Marketing Complex at Janpath, New Delhi

As a result of inadequate planning and monitoring by the Ministry of Textiles/Deputy Commissioner (Handloom), the Handloom Marketing Complex could not be constructed even after passage of more than 13 years from the date of acquisition of land for the purpose. This also led to cost escalation of ₹ 4.25 crore.

A plot measuring 1.779 acres at Janpath, New Delhi was allotted to Ministry of Textiles (MoT) by the Land and Development Office under Ministry of Urban Development and Poverty Alleviation in June 2001 at a cost of ₹ 39.14 lakh for the construction of Handloom Marketing Complex at Janpath under the Marketing & Export Promotion Scheme. The Complex was to be constructed for the benefit of handloom weaver's organisations including Handloom House. The possession of the land was taken over by Development Commissioner (Handloom) [DC (HL)] in October 2001. The building was to be constructed within two years from the date of handing over of the land i.e by September 2003.

In pursuance of decision taken in a meeting in August 2004[1], Central Public Works Department (CPWD) was entrusted the work of planning, designing and executing the project considering it as a fast track project. CPWD intimated (August 2005) an estimated cost of ₹ 26.54 crore to the DC (HL). However, in September 2006, CPWD modified its earlier estimate to ₹ 41.46 crore due to increase in scope of work viz. additional area of basement having 3759 sq.mt. for parking as desired by NDMC, proposed increase in area where air-conditioning was to be provided etc. The modified estimate also included cost escalation of ₹ 2.16 crore.

DC (HL), in January 2007, decided to withdraw the project from CPWD as it was not able to get the plans approved from local bodies even after more than two and a half years from the entrustment of the work. The project was then handed over to Hindustan Steel Works Construction Limited (HSCL) who offered to complete the construction within 19 months from the date of physical possession of the site (February 2009). Administrative approval of ₹ 42.00 crore was accorded in August 2008 against which an amount of ₹ 42.40 crore had been released till April 2014 and a further bill for ₹ 1.15 crore was raised by HSCL.

Audit examination revealed that the purpose to withdraw the work from CPWD was to complete the construction as early as possible, as CPWD was not able to start the work even after a lapse of 29 months (August 2004 to January 2007) due to its failure in obtaining requisite approval from the local bodies. HSCL, the construction agency also could not handover the complex to the MoT even after 63 months (February 2009 to April 2014) as against the stipulated period of completion i.e. 19 months.

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1 During the period from 2001 to 2004, clearance to permissible height of building was not given by Archaeological Survey of India.

DC (HL) in its reply (October 2013) stated that HSCL had informed that work could not be undertaken due to delay in clearance from forest department, huge presence of RCC/PCC blocks at considerable depth on site, hindrance by shop keepers who had occupied large portion of space apart from blocking the entrance from Janpath side. Unauthorised parking of vehicles by local shopkeepers was a major hindrance. HT transformer was shifted by NDMC in April 2010 which also affected the schedule of deep excavation as per plans.

DC (HL) further stated (May 2014) that the construction of the Handloom Marketing complex at Janpath was almost complete. However, the possession of complex had not been handed over to the office of DC (HL) by HSCL for want of completion certification from NDMC.

Reply of DC (HL) needs to be viewed against the fact that as per Clause 2 of the Contract entered into between DC (HL) and HSCL for the construction of the Complex, it was responsibility of DC (HL) to ensure handing over of the work site without any encumbrance to the HSCL. Though physical possession of the site, free from encroachment, was stated to have been handed over to HSCL in February 2009, the site was not free from encumbrances as is clear from the reply of DC (HL) itself.

Thus, due to inadequate planning and monitoring by the MoT/ DC (HL) the Handloom Marketing Complex which was to be constructed by September 2003 could not be put to the desired use till April 2014 and there was cost escalation of ₹ 4.25 crore.

CHAPTER XVIII : MINISTRY OF TOURISM

18.1 Irregularities in procurement of goods and services

India Tourism Office, Beijing, procured goods and services to the tune of ₹ 7.17 crore in violation of General Financial Rules.

The Ministry of Tourism has five overseas Regional India Tourism Offices[1], and nine sub-regional offices[2]. The main functions of an overseas Government of India Tourism Office (GOITO) are to carry out overseas marketing, position India as a preferred tourism destination in tourism generating markets, promote various Indian tourism products and to increase India's share in the global tourism market.

Audit scrutiny of records of GOITO, Beijing for the period 2009-12 revealed (June 2013) non-adherence to the provisions of General Financial Rules, 2005 (GFR) by GOITO, Beijing in procuring goods and services during the period. Rule 137 of General Financial Rules, 2005 (GFR) specifies fundamental principles of public buying, according to which offers should be invited following a fair, transparent and reasonable procedure. Rule 160 of GFR stipulates that all Government purchases should be made in a transparent, competitive and fair manner to secure best value for money. Further, Rule 168 states that where the estimated cost of the work or service is up to Rupees twenty five lakh, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Ministries or Departments or Organisations involved in similar activities, Chamber of Commerce & Industry, Association of consultancy firms etc. Further, where the estimated cost of the work or service is above Rupees twenty five lakh, an enquiry seeking 'Expression of interest' from consultants should be published in at least one national daily and the Ministry's web site.

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1 Dubai, Frankfurt, New York, Sydney and Tokyo

2 Amsterdam, Beijing, Johannesburg, London, Los Angeles, Milan, Paris, Singapore and Toronto

Audit observed that:

(i) GOITO, Beijing procured during 2009 to 2012 various products and services for publicity, seminars, exhibitions, fairs and for other tourism related promotional activities in Beijing and other major cities in China, without complying with the aforesaid provisions of GFR. Out of total 155 work orders valuing RMB 1,06,86,297 (₹ 7,46,97,216[3]) issued during 2009-12 for procurement of various products and services, GOITO, Beijing awarded 153 works valuing RMB 1,02,62,752 (₹ 7,17,36,636[3]) i.e. approx. 96 *per cent* of the value of total 155 works, to one company viz. M/s DPS Consulting Company Limited. In most of these cases, quotations were received from three companies, one of which was invariably M/s DPS Consulting Limited. Again, in most of these cases, the other two companies were M/s Beijing Jingguan Ad. Co. Limited and Yumo Advertising Co. Limited. Quotations received from M/s Beijing Jingguan Ad. Co. Limited and Yumo Advertising Co. Limited were on plain papers and did not contain even basic details like their addresses, telephone numbers or e-mail addresses.

(ii) GOITO Beijing split the work orders frequently to keep the value of work awarded within the powers of the Director, GOITO, Beijing.

(iii) In the procurements made during the period up to April 2012, an amount of RMB 10,71,586 (₹ 74,90,386) was paid as service fees whereas from April 2012 onwards none of the new vendors claimed a markup of 15 *per cent* as service fee.

GOITO Beijing replied (January 2014) that the observations had been noted and due care was being taken for future compliance. It further stated that presently GOITO Beijing accepts quotations only on letterheads with complete contact details.

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[3] While the period of Audit covered was from January 2009 to March 2012 (39 months), the conversion rate has been assumed as the official exchange rate for August 2010, the 19th month i.e. RMB 1 = ₹ 6.99.

The Ministry in its reply (March 2014) agreed with the audit observations and stated that they have issued Standard Operating Procedures to all overseas tourism offices incorporating the action to be taken by them as per relevant rules. Further, a check list has been forwarded by the Financial Controller (Tourism) to avoid common irregularities/shortcomings noticed during post check of vouchers pertaining to overseas offices. The Ministry further stated that it had contemplated disciplinary action against the concerned officers in the instant case.

18.2 Award of work to non-existent firms

Failure to follow transparent, competitive and fair procurement process by the Government of India Tourism Office London resulted in award of contracts and consequent payments of ₹ 97.44 lakh[4] to non- existent firms.

General Financial Rules, 2005 (GFR) stipulate that invitation to tenders by advertisement (open tender) should be used for procurement of goods or services, the cost of which has an estimated value of ₹ 25 lakh or above. Advertisement should be published at least in one national daily and the website of the organisation.

Audit scrutiny of records of Government of India Tourist Office (GOITO), London for the period 2010-11 revealed (June 2011) that in following two cases GOITO, London did not invite open tenders though the value of work was more than ₹ 25 lakh and awarded the work and released payments to the firms, whereabouts of which were not verifiable:

(a) Construction of India Tourism stands in 18 travel fairs and exhibitions held during 2010-11 in UK and Ireland

No estimates were prepared by GOITO, London for the above work, although the value of work was more than ₹ 25 lakh. Instead of inviting open tenders as per provisions of GFR, GOITO, London obtained quotations from three agencies viz. M/s RAR Occasions (RAR) (01 May 2010), M/s Orange Events (16 April 2010) and M/s Absolute Events (22 April 2010).

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4 ₹ 59.40 lakh plus ₹ 38.04 lakh

Audit observed that proposal to award the contract to M/s RAR Occasions was approved by GOITO, London on 29 April 2010 i.e., even before receiving the bid from M/s RAR, which was received subsequently on 01 May 2010. While intimating (May 2010) M/s RAR about their selection for the above work, GOITO, London asked them to commence the work without executing any formal agreement. The GOITO, London paid an amount of £ 82276.34 (equivalent to ₹ 59.40 lakh) including an amount of £ 12960 towards VAT to M/s RAR during the period from June 2010 to March 2011. GOITO, London being a Government organisation was eligible for VAT refund. It could not claim the VAT refund as the invoices raised by M/s RAR did not mention VAT registration number. The letter issued (April 2011) by GOITO, London to M/s RAR for seeking their VAT registration number was also received back undelivered. The accountants of M/s Orange Events (one of the three bidders in the case), informed GOITO, London that M/s RAR Occasions was a trade name for M/s Orange Events.

Thus, GOITO, London awarded the work without adhering to the provisions of GFR and paid an amount of £ 82276.34 (₹ 59.40 lakh[5]) during June 2010 to March 2011 to M/s RAR Occasions which was a fictitious entity i.e. only a trade name for M/s Orange Events Ltd.

(b) Organising corporate dinner for 550 guests for the 'India Evening' during World Travel Market (WTM) in November 2010

GOITO, London again contravened the provisions of GFR and obtained (September 2010) quotations for organizing corporate dinner from three agencies viz M/s Curry Special, M/s Madhu's Ltd and M/s S L Events & Catering (M/s SLEC). The offer of M/s SLEC was found to be the lowest. Later on, it was decided (October 2010) to serve only snacks instead of corporate dinner during the event. Instead of calling for fresh tenders, GOITO, London asked the lowest bidder M/s SLEC

[5] As per the exchange rate prevalent during June 2010 to March 2011

to offer their quote for snacks only. M/s SLEC gave (October 2010) a quotation for £ 52000 (equivalent to ₹ 38.04 lakh)[6] for snacks only.

Audit observed that no telephone number or email address was mentioned on the quotes furnished by M/s Curry Special and M/s SLEC. The GOITO London, however, did not ask the bidders to intimate their contact numbers. Further, the GOITO, London paid the entire amount of £ 52000 to M/s SLEC (£ 25,000 on 29 September 2010 and £ 27,000 on 09 October 2010) without receiving revised quotes from M/s SLEC (which were later on submitted by the bidder on 15 October 2010) and even before organising the 'India Evening' on 10 November 2010. Audit did not find any supply order made or agreement executed by GOITO, London with M/s SELC. The invitation card for 'India Evening' had the name of M/s RAR Occasions as *RSVP*[7] and the telephone number of M/s Orange Events making it evident that M/s SLEC was an entity of doubtful existence.

On being pointed out by Audit in July 2011, the Ministry of Tourism (Ministry) replied (April 2013) that disciplinary action had been initiated against the then Director of GOITO, London.

Audit is of the view that awarding contracts by GOITO, London without adhering to the provisions of GFR to the firms' existence which was not verifiable through records indicated poor monitoring on the part of the Ministry of Tourism. Further, possibility of misappropriation of funds by GOITO, London, in the above cases can not be ruled out.

Thus, failure to follow transparent, competitive and fair procurement process by GOITO, London resulted in award of contracts and consequent payments of ₹ 97.44 lakh[8] to non- existent firms.

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6 £ 25000 equivalent to ₹ 18.48 lakh (at the exchange rate of 1 £ = ₹ 73.91 prevalent during September 2010) was paid on 29 September 2010 and £ 27000 equivalent to ₹ 19.56 lakh (at the exchange rate of 1£ = ₹ 72.46 prevalent during October 2010) was paid on 9 October 2010.

7 Request for responses (French: *répondez s'il vous plaît*)

8 ₹ 59.40 lakh plus ₹ 38.04 lakh

CHAPTER XIX : UNION TERRITORIES

Andaman and Nicobar Administration Secretariat

19.1 Irregular drawal of ₹ 24.00 crore

Capital Plan fund of ₹ 24.00 crore was drawn and kept outside the Government Account since March 2013 in gross violation of Rule 56 (1) of General Financial Rules.

Andaman and Nicobar Administration (Administration) entered (March 2012) into an agreement with Bharati Shipyard Ltd., Mumbai (Shipyard) for construction of one 500 passenger cum 150 Tonne cargo vessel. The vessel was to be delivered by September 2014.

In terms of the agreement, the payment was to be made in eight instalments. The third stage payment was to be made to the Shipyard on production of documentary evidence including stage certificate issued by the Surveyor of Classification Society and the stage completion certificate issued by the Shipping Corporation of India[1] (SCI).

Records revealed that the first two stages were completed and the payments for the same were released by the Administration. However, it was observed that the SCI expressed (February 2013) its inability to certify the third stage as the Shipyard was unable to produce all relevant documents in line with the Shipbuilding contract.

An allocated amount of ₹ 24.50 crore for third stage payment could not be paid to the Shipyard within financial year 2012-13 in the absence of the certification from SCI and was lying with the Administration under Plan Scheme (March 2013). The anticipated savings of grants or appropriation was required to be surrendered to the Ministry of Finance (MoF) before the close of the financial year, as prescribed under Rule 56 (1) of General Financial Rules (GFR). As per records, the Principal Secretary, Shipping, held SCI responsible (25 March 2013) for the delay in certification towards completion of the third stage. He further proposed to withdraw ₹ 24.00 crore from the funds available and place the same with Andaman and Nicobar Islands Integrated Development

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[1] The consultant for the Administration

Corporation (ANIIDCO), in order to enable the Administration to release the third stage payment to the Shipyard immediately on receipt of certification from SCI.

The proposal was approved (26 March 2013) by Hon'ble Lieutenant Governor, subject to the condition that the expenditure should be as per the GFR norms.

The sanction order for withdrawal of ₹ 24.00 crore and depositing the same with ANIIDCO was issued citing Rule 75 (1) of Compendium of Advances incorporated under the GFR 2005, which was irrelevant in this case since setting aside of fund with ANIIDCO had nothing to do with 'Advances to Government servants and others for special departmental purposes'. In fact ₹ 24.00 crore was withdrawn and forwarded to ANIIDCO to be kept in a fixed deposit in violation of GFR. As of February 2014, the fund was lying in a fixed deposit account of ANIIDCO in State Bank of India.

Thus, irregular drawal of Capital Plan Fund, in gross violation of Rule 56 (1) of GFR, resulted in ₹ 24.00 crore remaining outside the Government Account since March 2013.

The matter was reported to the Ministry/Department in November 2013. The Department did not offer any comments. Reply of the Ministry was awaited (May 2014).

Electricity Department

19.2 Avoidable expenditure

Injudicious decision to procure three new DG sets without assessing existing power generation capacity coupled with unrealistic projection of demand of power, led to avoidable expenditure of ₹ 8.08 crore and idling of old DG sets for a period ranging from 33 to 52 months.

The Little Andaman subdivision, Electricity Department, Andaman and Nicobar Administration (Administration) had power generation capacity of 2.08 megawatt (MW)[2] from one 1000 KVA[3] and five 320 KVA Diesel Generator (DG) sets prior to Tsunami (December 2004). Further, two 1000 KVA DG sets were under installation and one 320 KVA DG set

[2] { (5 X 320 KVA + 1 X 1000 KVA) X 0.8 power factor)}/1000 = 2.08 MW

[3] Kilo Volt Ampere

was under repair (December 2004). The Tsunami on December 2004 caused damage to all the DG sets.

Records revealed that three 320 KVA and one 1000 KVA DG sets were repaired and were installed in July 2005. Further, the matter of repairing two of the 1000 KVA DG sets (which were under installation) was taken up with the Original Equipment Manufacturer (OEM) under "Complete Recon Exchange" Scheme in January 2005. The proposal was approved April-May 2005 by the Administration and consequently, an agreement was entered (August 2005) into with the OEM. Records revealed that both the 1000 KVA DG sets were installed in December 2007. Thus, the power generation capacity of Little Andaman was restored to 1.57[4] MW and 3.17[5] MW by July 2005 and December 2007 respectively.

Meanwhile, a high power team of Ministry of Power (MoP) and Central Electricity Authority (CEA) visited (January 2005) Andaman and Nicobar Islands (ANI) and entrusted National Thermal Power Corporation (NTPC) to revive and restore power generation system. It was decided that 15 DG sets having a capacity of 12.75 MW may be installed in all Tsunami affected islands viz. Katchal Island, Rangat Bay, Car Nicobar and Little Andaman. Of these, three new one MW DG sets were approved for Little Andaman after CEA and MoP projected future power demand of three MW. Accordingly, order for installation and commissioning of three one MW (1250 KVA) DG sets was placed in March 2006 and the Electricity Department paid ₹ 8.08 crore to NTPC between June 2006 and December 2006 under Tsunami Rehabilitation Programme (TRP). The new DG sets were installed and commissioned (July 2010) in a newly constructed power house after a delay of four years due to delay in construction of the new powerhouse and disruption of ship movement caused by adverse climatic condition. The existing DG sets were either shifted to other locations between May 2009 and June 2013 to avoid idling or were kept idle at the old power house.

4 {(1 X 1000 KVA + 3 X 320 KVA) X 0.8 power factor}/1000= 1.57 MW

5 {(3 X 1000 KVA + 3 X 320 KVA) X 0.8 power factor}/1000= 3.17 MW

Audit scrutiny revealed (August 2013) that against the projected future demand of three MW for the Little Andaman subdivision, the peak demand recorded till July 2013 was 1.83 MW.

Thus, injudicious decision to procure three new one MW DG sets without assessing existing power generation capacity coupled with unrealistic projection of demand of power, led to avoidable expenditure of ₹ 8.08 crore and idling of old DG sets for a period ranging from 33 to 52 months (January 2014).

The Department stated (January 2014) that the procurement of three new DG sets was not justified but the same could not be foreseen at that time. The reply was contrary to the fact that the approval for "Complete Recon Exchange" Scheme was approved by the Administration in April-May 2005 and the agreement for the same was entered into with the OEM in August 2005 whereas the order for the new DG sets was placed in March 2006. Thus, the Department was well aware of the fact that power generation capacity would be restored to 3.17 MW on reconditioning of the old DG sets.

The matter was reported to the Ministry in November 2013; their reply was awaited (May 2014).

Directorate of Shipping Services

19.3 Unfruitful expenditure of ₹ 7.50 crore

A vessel, which was procured way back in 1997 and was to become available to passengers in 1999, was utilised to a limited extent between 2006 and 2008. Expenditure of ₹ 7.50 crore spent on its acquisition was largely unfruitful as the vessel was lying idle since 2008 and the purpose for which it was acquired stood defeated.

With a view to augment the number of cargo vessels due to rapid growth in cargo traffic, Andaman and Nicobar Administration (Administration) proposed to acquire a 400 ton cargo vessel. The Ministry of Surface Transport approved (March 1997) the acquisition from M/s Shalimar Works Limited (Builder).

Administration entered (June 1997) into a contract with the Builder for construction and delivery of the cargo vessel, M V Chuglam (Vessel). The vessel was to be delivered in February 1999. The vessel was delivered at Port Blair in August 2006 i.e. after a delay of more than seven years.

Certain defects were noticed (August 2006) by Directorate of Shipping Services (DSS) during inspection and sea trial of the vessel. However, DSS took over (October 2006) the vessel to avoid idling with the condition that the Builder would rectify all the defects and revalidate the certificates. Audit noted that the vessel made only two voyages on 02 December 2006 and 07 February 2007 before it was laid up for guarantee defect rectification and revalidation of certificates. The defects were rectified and on completion of certification formalities, the vessel was made operational in November 2007.

Audit noted that the vessel made only 14 voyages during the period from 2006 to 2008 and after September 2008, the vessel did not perform any voyage, due to following reasons;

- Non-rectification of various guarantee defects and expiry of certain statutory certificates.
- Non-implementation of ISM Code[6].
- Non-availability of qualified manpower to man the engineering department of the vessel.
- Non-availability of designated officers for implementation of ISM.

Audit further noted that the Administration did not form a committee to determine the amount of Liquidated Damages (LD) for the delayed supply of vessel.

In their reply, the DSS stated (July 2013) that various measures were initiated to resolve the shortcomings such as revalidation of statutory certificate with IRS surveyor, organisation of manning problem, training at Dr. B. R. Ambedkar Institute of Technology, Port Blair and for deficiencies of technical management a proposal for outsourcing was initiated in May 2012. Moreover, the SCI also approached for manning and technical management and requested to offer their willingness along with terms of the contract. The SCI had submitted the budget

[6] ISM Code: International Safety Management Code means the International Management Code for the safe operation of Ships and for pollution prevention

estimate of ₹ 119.62 lakh per month, whereas the rate quoted by L1 in the floated tender was ₹ 9.90 lakh only. The matter was again referred to Administration for a suitable decision.

The reply does not explain the reasons for not outsourcing the manning and technical management of the vessel, as was being done in cases of several other passenger vessels, for long period (from September 2008 to October 2013). Audit noted that as per the tender documents specification, for delayed supply of vessel, the maximum ceiling of levying of LD charges was five *per cent*, however, while framing the agreement the ceiling of five *per cent* for levy of LD was omitted. Later on it was decided that a committee may be formed to go into the entire issue and suggest solution which could be followed by all shipyards and owners. The amount of LD for delayed supply of vessel, however, could not be finalised in absence of formation of the committee, by the Administration.

No concrete efforts were made by DSS to make the vessel operational and thus a vessel, which was procured way back in 1997 at a cost of ₹ 7.50 crore could be utilised to a limited extent between 2006 and 2008, rendering the expenditure unfruitful. Vessel was lying idle since 2008 and the purpose for which it was acquired stood defeated.

The matter was reported to the Ministry in October 2013; their reply was awaited (May 2014).

Directorate of Health Services

19.4 Unfruitful expenditure

Lack of planning coupled with hasty decision of the Administration to install a decompression chamber without any feasibility study resulted in unfruitful expenditure of ₹ 77.15 lakh.

Planning Commission, Government of India sanctioned (December 2005) an amount of ₹ 50.00 lakh under Tsunami Rehabilitation Programme (TRP) for installation of a Decompression Chamber[7] (Chamber), for promoting deep sea diving spots in Andaman Sea. The

[7] A chamber in which the pressure of the air can be varied slowly for returning people from abnormal pressures to atmospheric pressure without inducing decompression sickness especially to readjust divers to normal atmospheric pressures.

Director (Tourism) proposed (September 2006) to install the Chamber at G. B. Pant Hospital, Port Blair (Hospital) but no action was taken at that time as the SCUBA[8] diving centres were located at far off locations like Wandoor and Havelock. An Expression of Interest was invited (January 2008) by the Director (Tourism) to set up the Chamber under Public Private Partnership. However, no response was received. Thereafter, the Department of Tourism decided (August 2009) to combine the project with Renovation, Operation, Maintenance and Transfer (ROMT) of SCUBA dive centre at Wandoor and accordingly, Request For Proposal (RFP) was invited. However, this time also no proposal was received (November 2009). Consequently, the Administration had to revert (December 2009) to the old proposal of installation of the Chamber at the Hospital by delinking the same from the project of ROMT. It was also decided (March 2010) that the Directorate of Health Services (DHS) should process the matter. Records revealed that after cancellation of the initial tender notice (August 2010), quotations were re-invited (August-September 2010) by DHS for installation of the chamber. Supply order was issued (March 2011) to the lowest bidder M/s Bengal Animate Inc., Kolkata (Firm) at a cost of ₹ 77.15 lakh.

The Firm supplied and installed (December 2011) the chamber at the hospital and ₹ 77.15 lakh was released (January 2012) to the Firm.

Immediately after the installation of the chamber, the Firm informed (December 2011) that steady supply of oxygen was required for effective operation of the Chamber and pointed out that the oxygen supply available at the Hospital was insufficient. The same was corroborated (March 2012) by the statement of a medical specialist of the Hospital wherein it was mentioned that the Chamber required large amount of oxygen supply for treating a patient and the same was not available at the Hospital. It was further emphasized that specialised training was to be provided on the operational aspect of the Chamber for patient safety as the therapy was not without danger.

Records revealed that on installation of the Chamber, DHS floated a tender (December 2012) for supply and installation of Medical Compressed Air System for the Chamber. The same subsequently stood cancelled as of March 2013. It was observed that the DHS

[8] Self Contained Underwater Breathing Apparatus.

proposed (June 2013) that the Chamber may be shifted to Indian Navy, A & N Command. However, the proposal was not agreed upon by the Department of Tourism as the Chamber was useful not only for treating diving complications but it could also be used for treatment of burns, gangrene, non-healing wounds, carbon monoxide poisoning etc., thereby giving treatment to larger section of general public who visit the Hospital with different ailments. But the fact remains that the issues of supply of oxygen and specialised training for proper operation of the Chamber, was yet to be addressed (December 2013).

The Administration accepted the audit observation and stated (November 2013) that no feasibility study was conducted for installation of the Chamber. It also stated that the DHS would invite tenders for outsourcing operation and maintenance of the Chamber.

Thus, lack of planning coupled with hasty decision of the Administration to install a decompression chamber without any feasibility study resulted in unfruitful expenditure of ₹ 77.15 lakh as the same was lying idle for two years since its installation, the period for which warranty was applicable. Further, the primary purpose of providing a life saving measure for the SCUBA divers was not fulfilled.

The matter was reported to the Ministry in October 2013; their reply was awaited (May 2014).

Chandigarh Administration, Chandigarh Housing Board

19.5 Irregular retention of conversion fee by Chandigarh Housing Board

Chandigarh Housing Board did not deposit the interest earned on the funds of Chandigarh Estate Office amounting to ₹ 5.60 crore and kept it in their accounts irregularly. Also the interest amount was not invested in Fixed Deposit Receipts which resulted into loss of revenue to the tune of ₹ 1.80 crore.

The Chandigarh Housing Board (CHB) was nominated as the nodal agency of a scheme[9] and remained so up to 13 June 2008. Thereafter, the role of nodal agency was entrusted to the Estate Office, UT Chandigarh. As per the Scheme, conversion fees received from the plot holders (applicants) for conversion of land use of industrial activity to commercial activity were to be kept in a separate account and funds so accumulated were not to be counted as income of the Agency. The

[9] Scheme-Chandigarh Conversion of Land Use of Industrial Sites into Commercial activities/services in Industrial Area Phase I & II, Chandigarh Scheme 2005

funds along with interest accruing thereupon were to be kept as 'special funds' to be utilized in accordance with the rules to be framed with the approval of the Government of India.

Audit noted (May 2013) that the Agency collected (up to 13 June 2008) ₹ 166.46 crore as conversion fee. Out of this an amount of ₹ 5.16 crore was refunded to the applicants whose applications were either rejected or withdrawn by them subsequently. Further, the CHB deposited ₹ 118.04 crore in Government Treasury and transferred a further amount of ₹ 43.26 crore to the Estate Office (July 2008) on them being notified as nodal agency.

Audit scrutiny of the records revealed that the CHB kept the conversion fee during the years 2006-2008 in various banks in the shape of FDRs before depositing it into the treasury. On these FDRs, CHB earned interest to the tune of ₹ 5.60 crore up to July 2008, which was shown as 'Payable' in the balance sheet as on March 2009. Audit, further, noted that it was continued to be shown as "Payable" in the subsequent years' balance sheet (March 2013) of CHB. Thus, the amount of interest earned by CHB was neither deposited into treasury nor transferred to the Estate Office, even after expiry of a period of four financial years. Moreover, the interest amount was also not invested in FDRs, which resulted into loss of revenue to the tune of ₹ 1.80 crore[10].

On being pointed out by Audit (January 2014), CHB replied (February 2014) that the Finance Secretary, UT, Chandigarh was informed (December 2009 and December 2010) that the interest amount was retained by the CHB because it was subject to outcome of assessment cases pending with the Income Tax Department. The reply of CHB was not acceptable because as per conversion policy, the accumulated funds of conversion fees were not to be counted as income of the Agency and was meant for specified uses under the Rules to be approved by GoI.

Thus, the omission resulted in irregular retention of ₹ 5.60 crore by CHB for more than four financial years and a revenue loss of ₹ 1.80 crore due to non investment of funds in FDRs.

The matter was referred to Finance Secretary, Chandigarh Administration in November 2013; their reply was awaited (May 2014).

[10] Interest : ₹ 5.60 croreX8.05 (borrowing rate of Government)/100 = ₹ 45.09 lakh X 4 years = ₹ 1.80 crore

CHAPTER XX : MINISTRY OF YOUTH AFFAIRS AND SPORTS

Sports Authority of India

20.1 Fraudulent drawal of medical bills

Junior Accounts Officer entrusted with the duty of scrutinising and verifying bills for payment, took advantage of his position and passed fake medical bills amounting to ₹ 11.10 lakh for himself.

Rule 21 (iii) of General Financial Rules, 2005 (GFR) stipulates that no authority should exercise its powers of sanctioning expenditure to pass an order, which will be directly or indirectly to its own advantage. Junior Account Officer (JAO) of the Regional Centre, Guwahati, Sports Authority of India (SAI) held the charge of Audit/Accounts Department of the Centre from June 2007 onwards and was responsible for scrutinizing and verifying the bills for payment.

Audit scrutiny of the records revealed that the JAO had submitted three medical bills amounting to ₹ 11.10 lakh between April 2012 and July 2012 for reimbursement of medical expenses incurred on treatment of his dependent mother. As per documents attached to the medical claim, his mother underwent indoor treatment at Dr. Bhubaneshwar Borooah Cancer Institute, Guwahati (BBCI) thrice, between December 2011 and April 2012, under Hospital ID No. A- 9146. A Resident Surgeon of BBCI, Guwahati had counter signed and authenticated all the bills and vouchers towards medical treatment. The JAO himself verified his own medical bills and received total payment of ₹ 11.10 lakh after approval from Director SAI, Guwahati, between June 2012 and August 2012.

Audit noted certain prominent discrepancies in the medical bills submitted by JAO. First two discharge bills issued under Book No. 99 in January 2012 and February 2012, from BBCI were bearing consecutive numbers i.e. 4808 and 4809, though there was a gap of 40 days between the two discharge dates. JAO's mother again being admitted (March 2012) at BBCI after seven days of the second discharge and subsequently discharged in April 2012; the serial number in the bill during third discharge was 4801 under Book No. 99.

Audit visited BBCI, Guwahati to ascertain the genuineness of the claims. BBCI made the following observations:

- As per the records of BBCI, no such patient was admitted during December 2011 and April 2012;
- Hospital ID No. A-9146 was issued to a patient named Md. Abdul Kashem in the year 2005;
- There was no post of Resident Surgeon in BBCI; and
- The bill numbers 4801, 4808 and 4809 under Bill Book No.99 were not issued by BBCI.

Thus, the concerned JAO, entrusted with duty of scrutinising and verifying bills for payment, took advantage of his position and passed fake medical bills amounting to ₹ 11.10 lakh for himself.

The Regional Centre, SAI, Guwahati confirmed (December 2013) the facts and figures mentioned in the audit paragraph. SAI further stated that disciplinary action had been initiated against the concerned JAO and an FIR had been lodged.

The matter was reported to the ministry in November 2013; their reply was awaited (May 2014).

CHAPTER XXI : GENERAL

21.1 Follow-up on Audit Reports

Despite repeated instructions/recommendations of the Public Accounts Committee, various Ministries/Departments did not submit remedial/corrective Action Taken Notes on 51 audit paragraphs even after the lapse of the time limit prescribed by the Public Accounts Committee. However, there was perceptible improvement in the position of pending ATNs over the last five years.

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

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

Further, the PAC, in their Eleventh Report (Fifteenth Lok Sabha) presented to the Parliament on 29 April 2010, recommended that the Chief Accounting Authorities should be made personally accountable in all cases of abnormal delays in taking remedial action and submitting ATNs to PAC.

The PAC also desired that the matter relating to delays in submission of ATNs should be brought before the Committee of Secretaries (CoS) periodically, preferably at quarterly intervals so as to expedite the submission of ATNs by all the defaulting Ministries/Departments.

In pursuance of their recommendations, several meetings were taken by CoS in the Cabinet Secretariat in which following decisions were taken:

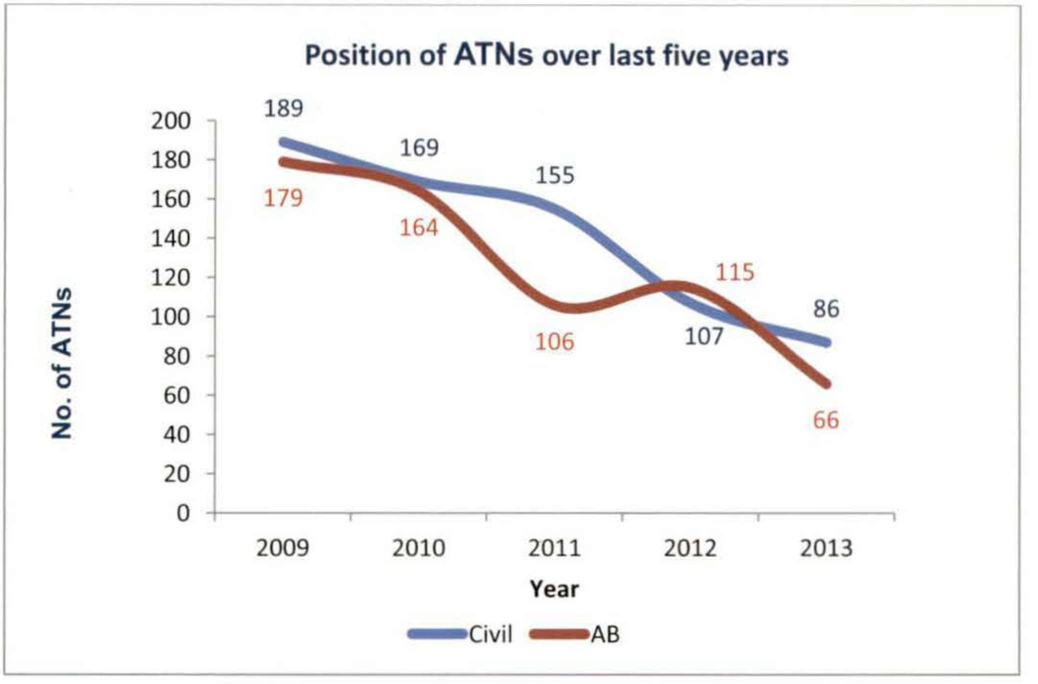
(i) The Secretaries in the Ministries/Departments, being the Chief Accounting Officers, will be personally responsible for ensuring finalisation of ATNs/ATRs on Audit paras/PAC Reports within the prescribed timeframe.

(ii) Standing Audit Committee (SAC), chaired by Secretary/Special Secretary including the Financial Advisor will be set up by each Ministry for monitoring the submission of ATNs on paras of C&AG's Reports and ATRs on the recommendations of PAC besides taking appropriate remedial measures.

(iii) ATN Adalats/Workshops should be held regularly for speedy submission of ATNs.

Further, in their meeting held in November 2012, the CoS observed that as all Ministries/Departments had already set up SACs, they may ensure that workshops/adalats are held regularly for settlement of pending paragraphs/reports. It was also observed by them that the agreed target of 50 *per cent* reduction in old pending paras was not being achieved.

While it is expected that the envisaged 50 *per cent* reduction in pendency position may take some time, yet the position of pending ATNs over the last five year period recorded a consistent decline as reflected in the following chart:



As would be seen, there was a 58 *per cent* decline in the number of pending ATNs from 368 in 2009 to 152 in 2013 which would appear to indicate reasonable compliance to the directions issued by the PAC and the CoS from time to time.

The Ministry-wise position of the pending ATNs up to the period ended 31 March 2013 is given in the **Appendix XIV and XV.** Out of 152 Paragraphs on which ATNs were required to be sent, ATNs in respect of 51 paragraphs were not received at all.

21.2 Response of the Ministries/Departments to draft paragraphs

Despite directions of the Ministry of Finance, issued at the instance of the Public Accounts Committee, Secretaries of Ministries/ Departments did not send responses to 26 out of 51 draft paragraphs included in this Report.

On the recommendation of the PAC, Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks of receipt of the paragraphs.

In 26 out of the 51 paragraphs included in this Report of the Comptroller and Auditor General of India for the year ended March 2013, replies from the Secretaries of the Ministries/Departments had not been received. The details are indicated in **Appendix-XVI**.

New Delhi **(SATISH LOOMBA)**
Dated: 8 October 2014 **Director General of Audit**
Central Expenditure

Countersigned

New Delhi **(SHASHI KANT SHARMA)**
Dated: 9 October 2014 **Comptroller and Auditor General of India**

Annexes

Annex-I

(Referred to in paragraph no. 4.2)

(Details of staff attached with the Ministry of culture during 2004-05 to 2013-14 by the autonomous organizations situated within Delhi)

Sl. no.	Name of the organization	No. of persons attached	Attached during the periods		Expenditure on pay and allowances (in ₹)	Remarks
1	Delhi Public Library	2 (Permanent) 1 (contractual)	07.07.2004	14.02.2014	1024782	Men in position-251 (2010-11), 3 consultants engaged on contractual basis in AB - 3 drivers posted in Ministry. Men in position-243 (2011-12), 1 Advisor-cum-Coordinator and 3 consultants engaged on contractual basis in AB - 1 driver posted in Ministry. Men in position-238 (2012-13), 2 consultants engaged on contractual basis in AB -1 driver posted in Ministry. Men in position-231 (2013-14), 2 consultants engaged on contractual basis in AB - 1 driver posted in Ministry.
2	SangeetNatak Akademi	8 (contractual)	01.04.2010	31.12.2013	2355169	Men in position-76 (2010-11), 40 employees engaged on contractual basis Men in position-76 (2011-12), 40 employees engaged on contractual basis

						Men in position-76 (2012-13), 41 employees engaged on contractual basis Men in position-76 (2013-14), 30 employees engaged on contractual basis
3	Indira Gandhi National Centre for Arts	4 (Permanent)	02.03.2005	14.02.2014	7500566	Men in position-246 (2010-11): employees engaged on contractual basis 43, Four deployed in the Ministry. Men in position-244 (2011-12): employees engaged on contractual basis 51, Four deployed in the Ministry. Men in position-245 (2012-13): employees engaged on contractual basis 62, Four deployed in the Ministry. Men in position-236 (2013-14): employees engaged on contractual basis 63, Two deployed in the Ministry.
4	National Culture Fund	1 (contractual)	13.12.2010	30.01.2014	382947	Contractual staff deployed in the Ministry in temporarily capacity.

5	Centre for Cultural Resources and Training	16 (contractual)	01.10.2011	31.12.2013	5507050	Men in position-89 (2010-11): employees engaged on contractual basis 99 Men in position-88 (2011-12): employees engaged on contractual basis 96, deployed in the Ministry -2 Men in position-86 (2012-13): employees engaged on contractual basis 95, deployed in the Ministry -2 Men in position-82 (2013-14): employees engaged on contractual basis 93, deployed in the Ministry -14
6	National school of Drama	1 (Permanent) 11 (contractual)	28.6.2004	31.12.2013	8360556	--
7	Nehru Memorial Museum and Library	3 (contractual)	March 2010	July 2012	643720	Men in position-155 (2010-11): employees engaged on contractual basis-34, employees attached with the Ministry -2 Men in position-151 (2011-12): employees engaged on contractual basis-63, employees attached with the Ministry -2 Men in position-140 (2012-13): employee engaged on contractual basis-81, employees attached with the Ministry -2 Men in position-133 (2013-14): employees engaged on contractual basis-71

8	Sahitya Akademi	6 (contractual)	10.01.2011	31.12.2013	577968	--
9	Lalit Kala Akademi	2 (contractual)	08.04.2005	25.02.2014	449504	--
10	National Museum Institute	1 (Permanent) 6 (contractual)	05.05.2004	August 2013	1890991	--
	Total	**8 (permanent)** **54 (contractual)**			**2,86,93,253**	**In five of the ABs, there was shortage of staff and contractual staff was engaged to run the organization even though staff was attached with the Ministry.**

Annex-II

(Referred to in paragraph no. 4.2)

(Details of staff attached with the Ministry of culture during 2003-04 to 2013-14 by the autonomous organizations situated outside Delhi)

Sl. No.	Name of the organizations	No. of persons attached	Attached between the periods		Expenditure on pay and allowances (in ₹)
1.	Central University of Tibetan Studies Sarnath, Varanasi, Uttar Pradesh	2	28.11.2011	31.12.2013	637800
2.	Nava Nalandamahavihara, Nalanda, Bihar	6	02.08.2004	25.02.2014	1428080
3.	Raja Rammohan Roy Library Foundation, Kolkata	1	01.02.2011	31.12.2013	442612
4.	South Central Zone Cultural centre, Nagpur, Maharashtra	1	01.04.2013	31.12.2013	198000
5.	National Council of Science Museums, Kolkata	4	01.02.2010	19.02.2014	2138000
6.	West Zone Cultural Central Udaipur, Rajasthan	1	01.07.2013	31.12.2013	57564
7.	Salar Jung Museum, Hyderabad, Andhra Pradesh	1 (permanent)	01.04.2010	31.12.2013	1018500
8.	North Zone Cultural Centre, Patiala, Punjab	2	01.02.2012	31.12.2013	650000
9.	South Zone Cultural centre Thanjavur, Tamil Nadu	1	01.03.2013	31.01.2014	91621
10.	Indira Gandhi RashtriyaManavSangrahalaya, Bhopal, Madhya Pradesh	1	02.05.2011	30.06.2013	217342
11.	Central Institute of Buddhist Studies, Leh, J&K	2	01.10.2003	August 2013	991462
12.	Central Institute of Himalayan Culture Studies, Dahung, Arunachal Pradesh	1	20.02.2013	August 2013	61308
Total		**1 (permanent) 22 (contractual)**			**79,32,289**

Annex-III

(Referred to in paragraph no. 4.4)

Irregular extension of service beyond mandatory superannuation age

(₹in lakh)

Sl. No.	Name of the official & Designation	Date of superannuation	Extension period	Total emoluments drawn during extended period
1.	Smt. Kirti Jain, Professor	31.12.2009	01.01.2010 to 31.12.2010 01.01.2011 to 31.12.2011 01.01.2012 to 31.12.2012 01.01.2013 to 31.12.2013	62.18
2.	Smt. S.B. lKulkarani, Professor	31.12.2008	01.01.2009 to 31.12.2009 01.01.2010 to 31.12.2010	17.94
3.	Shri D.R. Ankur, Professor	30.06.2008	01.07.2008 to 30.06.2009 01.07.2009 to 30.06.2010	19.45
4.	Smt. Rita G. Kothari, Professor	31.07.2000	01.08.2000 to 31.07.2001 01.08.2001 to 31.07.2002	6.63
5.	Smt. Subba Rao, Lecturer	31.12.2000	01.01.2001 to 31.12.2001 01.01.2002 to 31.12.2002	5.09
6.	Shri A.N. Roy, Registrar	28.02.2004	01.03.2004 to 28.02.2005 01.03.2005 to 31.08.2005 01.09.2005 to 31.03.2006	9.13
		Total		120.42

Annex-IV

(Referred to in paragraph no. 6.1)

Tardy implementation of 'Mega Food Parks scheme'

(Details of Mega Food Park projects as of December 2013)

Sl. No.	Name of the Project	Dates of approvals	Release of installments	Area of concern
1.	M/s Aditya Birla Nuvo Ltd. District Sultanpur, Uttar Pradesh	In-principle approval – September 2010	--	Uttar Pradesh State Industrial Development Corporation had approved the transfer of land in June 2012 but the SPV could not complete the formalities for transfer of land till November 2013. Final approval was yet to be accorded. The Ministry stated that the SPV had been granted extension up to 31 March 2014 for meeting the conditions for final approval
2.	M/s North East Mega Food Park Ltd. District Nalbari, Assam	In-principle approval – December 2008 Final Approval – March 2009 (3 months time taken)	• **₹ 30 crore released so far**	**(57 months elapsed since final approval of the project)** One of the promoters M/s LMJ International had filed an application against the SPV in the Company Law Board which affected the implementation of the project. The delay in the project was also due to non contribution of funds by the members. The Ministry stated that the SPV had been asked to settle the dispute regarding the shareholding among the SPV members immediately in a time bound manner failing which the project shall be cancelled.
3.	M/s Tamil Nadu Mega Food Park Ltd.	In-principle approval – December 2008	First tranche of 1st installment –July 2010	**(45 months elapsed since final approval of the project)**

	District Dharmapuri, Tamil Nadu	Final Approval – March 2010 (15 months time taken)	(4 months time taken instead of 2 months stipulation) • **₹ 5 crore released so far**	SPV had not been able to revalidate the term loan and no mobilization of funds had taken place in the absence of revalidation of term loan and fresh infusion of equity by SPV. IMAC decided (September 2013) to revoke final approval of the project by issuing final termination notice to the SPV and recover the funds. The Ministry stated that following the termination letter being issued in October 2013, for refund of grant amount of Rs. 5 crore along with interest 10 per cent the refund was being expedited.
4.	M/s Paithan Mega Food Park Ltd. District Aurangabad, Maharashtra	In-principle approval – April 2011 Final Approval – March 2013 (24 months time taken)	First tranche of 1st installment – August 2013 (5 months time taken instead of 2 months stipulation) • **₹ 5 crore released so far**	Delay in final approval as the SPV could not fulfill the condition of possession of land. SPV also delayed proportionate equity contribution from all the shareholders and even appointment of Project Management Consultant was delayed.
5.	M/s Jharkhand Mega Food Mark Pvt. Ltd. District Ranchi, Jharkhand	In-principle approval – December 2008 Final Approval – March 2009 (3 months time taken)	First tranche of 1st installment- March 2009 Second tranche of 1st installment – January 2013 (45 months time taken instead of 8 months stipulation) **₹15 crore released so far**	**(57 months elapsed since final approval of the project)** The Ministry granted extension for the project thrice and up to July 2014 against the original time schedule of March 2011. The reasons were attributed to delay by SPV in obtaining permission from state agency for sub-lease for the project land. The Ministry stated that other regulatory clearances and changed market dynamics were major reasons for revision in the Detailed Project Report which led to delay in implementation of the project.

6.	M/s Jangipur Bengal Mega Food Park Pvt. Ltd. District Murshidabad, West Bengal	In-principle approval December 2008 Final Approval- March 2010 (15 months time taken)	First tranche of 1st installment- March 2010 Second tranche of 1st installment – December 2011 (21 months time taken instead of 8 months stipulation) 2nd installment – September 2012 3rd installment – September 2013 (12 months time taken instead of 6 months stipulation) **₹ 45 crore released so far**	**(45 months elapsed since final approval of the project)** The issue regarding sub-leasing of developed plots was resolved only in November 2012. The state government had granted permission for sublease on case to case basis but the SPV requested for one time permission which was pending with the state government till November 2013. The Ministry stated that the project was expected to be completed by April/May 2014
7.	M/s Integrated Food Park Pvt. Ltd. District Kolar, Karnataka	In-principle approval –August 2010 Final Approval- March 2011 (7 months time taken)	First tranche of 1st installment- March 2011 Second tranche of 1st installment – September 2012 (18 months time taken instead of 8 months stipulation) 2nd installment – September 2013 (12 months time taken instead of 8 months stipulation) **₹ 30 crore released so far**	**(33 months elapsed since final approval of the project)** PMC could be appointed only in August 2013. Second tranche of 2nd installment was released after a delay of 10 months as the SPV attained the financial closure (term loan sanction) only in March 2012. The Ministry stated that the SPV had met necessary conditions for release of third instalment, however due to non availability of funds entire amount could be released during financial year 2013-14.
8.	M/s International Fresh Farm Products (India) Ltd. District Firozpur, Punjab	In-principle approval- August 2010 Final Approval- May 2011 (9 months time taken)	First tranche of 1st installment- August 2011 Second tranche of 1st installment – March 2012 2nd installment – January 2013	**(31 months elapsed since final approval of the project)** 11 per cent of equity was proposed to be allotted to PAIC, a state undertaking, which had not contributed its share of equity. SPV intimated in September 2013 that the matter of allotment of share would be decided

			₹ 30 crore released so far	shortly in the next board meeting. The Ministry stated that third instalment of grant amounting to ₹ 15 crore had been released in September 2013 on meeting necessary conditions by the SPV.
9.	M/s Patanjali Food & Herbal Park Ltd. District Hardwar, Uttarakhand	In-principle approval – December 2008 Final Approval- March 2009 (3 months time taken)	First tranche of 1st installment- March 2009 Second tranche of 1st installment – June 2010 (15 months time taken instead of 8 months stipulation) 2nd installment – September 2010 3rd installment – July 2013 (33 months time taken instead of 6 months stipulation) **₹ 45 crore released so far**	**(57 months elapsed since final approval of the project)** The park is partially operational No. of approved plots: 24 No. of plots allotted: 17 The Ministry stated that recently one more plot had been allotted taking the total number of allotted plots to 18.
10.	M/s Srini Food Park Pvt. Ltd. District Chitoor, Andhra Pradesh	In-principle approval – December 2008 Final Approval- March 2009 (3 months time taken)	First tranche of 1st installment- March 2009 Second tranche of 1st installment – February 2010 2nd installment – September 2010 3rd installment – December 2011 (15 months time taken instead of 6 months stipulation) **₹ 45 crore released so far**	**(57 months elapsed since final approval of the project)** The proposal for release of final instalment was awaited. SPV requested in March 2013 for further extension of time up to December 2013. The Ministry stated that the SPV had been advised to remove certain deficiencies which were technical in nature before the final instalment was released. It also stated that one unit in the project was operational.

Annex-V

(Referred to in paragraph no.7.3)

Non-availment of rebate on water charges

Month-wise details of payments made by Safdarjung Hospital on account of water bills

(In ₹)

Month	Water connection No.64741 (2" diameter connection Safdarjung Hospital)	Water connection No.61787 (3/4" diameter connection Safdarjung Hospital)	Water connection No. 44129 VMMC*
April 2010	787471	191717	355844
May 2010	694828	169162	313980
June 2010	625345	152246	282582
July 2010	648506	157884	293048
August 2010	1482299	0	669824
September 2010		0	565164
October 2010	0	0	
November 2010	1250690	0	0
December 2010	555862	135330	0
January 2011	942639	229494	425961
February 2011	687871	167468	322349
March 2011	611441	148861	264787
April 2011	1477650	359747	667723
May 2011			
June 2011	1222883	297721	552598
July 2011	305721	74430	138150
August 2011	789778	192278	356886
September 2011	764302	186076	0
October 2011	789778	192278	356886
November 2011	764302	186076	345374
December 2011	789778	192278	356886

*VMMC – Vardhman Mahavir Medical College

January 2012	868747	211504	392571
February 2012	868747	211504	392571
March 2012	812699	197859	367244
April 2012	2606241	634512	1177713
May 2012			
June 2012			
July 2012	2550193	0	0
August 2012		620963	1152451
September 2012			
October 2012			
November 2012	2606241	634608	1177712
December 2012			
January 2013			
February 2013	784675	191036	354644
April 2013	4345736	828987	1963750
May 2013			
June 2013	504433	122809	227945
July 2013	952820	231972	430626
August 2013	784675	191037	354645
September 2013	868747	211601	392636
October 2013	1961687	477589	886515
November 2013			
December 2013			
Total	**3,57,06,785**	**77,99,027**	**1,55,39,065**
Grand Total			**59044877**

10 *per cent* of ₹ 59044877 = ₹ 5904487.7

Annex-VI

(Referred to in paragraph no. 8.1)

Details of the unclaimed deployment charges by SSB

Sl. No.	State	Date of deployment	No. of coys	Total No. of days	Rate of deployment	Amount chargeable (In ₹)	Amount charged (In ₹)	Short recovery (In ₹)
1.	West Bengal	08.02.2009 to 20.02.2009	5	65	16.30/7*no. of days/365	4146770	2488062	1658708
		13.05.2011 to 17.06.2011	10	360	30.87/7*no. of days/365	43495890	0	43495890
		07.05.2008 to 23.05.2008	4	68	16.30/7*no. of days/365	4338160	2424266	1913894
		Sub-total				**51980820**	**4912328**	**47068492**
2.	Bihar	29.09.2008 to 11.10.2008	4	52	16.30/7*no. of days/365	3317417	651105	2666312
		Sub-total				**3317417**	**651105**	**2666312**
3.	Arunachal Pradesh	10.10.2011 to 17.11.2011	3	117	10 % of 30.87/7*no. of days/365	1413616	0	1413616
		Sub-total				**1413616**	**0**	**1413616**
4.	Andhra Pradesh	29.06.2011 to 08.09.2011	5	360	30.87/7*no. of days/365	43495890	25276686	18219204
		Sub-total				**43495890**	**25276686**	**18219204**
5.	Assam	17.05.2009 to 28.10.2009	5	825	10 % of 17.11/7*no. of days/365	5224755	0	5224755
		08.01.2011 to 31.01.2011	1	24	10 % of 29.40/7*no. of days/365	276164	0	276164
		25.07.2012 to 20.12.2012	4	596	10 % of 32.41/7*no. of days/365	7560219	3851992	3708227
		19.8.2012 to 11.10.2012	3	162	10 % of 32.41/7*no. of days/365	2054959	0	2054959
		18.11.2012 to 20.12.2012	5	165	10 % of 32.41/7*no. of days/365	2093014	0	2093014
		Sub-total				**17209111**	**3851992**	**13357119**
6.	Uttarakhand	01.03.2010 to 31.03.2010 01.04.2010 to 20.04.2010	7	51	28.00/7*no. of days/365 29.40/7*no. of days/365	39890411	43060065	7679661
		20.03.2010 to 31.03.2010 01.04.2010 to 20.04.2010	3	32	28.00/7*no. of days/365 29.40/7*no. of days/365	10849315		
		Sub-total				**50739726**	**43060065**	**7679661**

7.	Delhi	15.01.2008 to 26.01.2008	5	60	15.52/7*no. of days/365	3644618	2186772	1457846
		02.10.2008 to 14.10.2008	3	39	16.30/7*no. of days/365	2488062	0	2488062
		07.08.2009 to 17.08.2009	5	55	17.11/7*no. of days/365	3683170	0	3683170
		02.10.2009 to 14.10.2009	3	39	17.11/7*no. of days/365	2611702	0	2611702
		15.01.2010 to 26.01.2010	5	60	28.00/7*no. of days/365	6575342	3835615	2739727
		26.07.2010 to 31.07.2010	5	30	29.40/7*no. of days/365	3452055	2071233	1380822
		31.08.2010 to 15.10.2010	15	690	29.40/7*no. of days/365	79397265	20942466	58454799
		08.01.2011 to 26.01.2011	5	95	29.40/7*no. of days/365	10931507	4428497	6503010
		15.01.2011 to 26.01.2011	5	60	29.40/7*no. of days/365	6904110	4216088	2688022
		01.08.2011 to 15.08.2011	5	75	30.87/7*no. of days/365	9061644	3787852	5273792
		08.01.2012 to 26.01.2012	5	95	30.87/7*no. of days/365	11478082	2437888	9040194
		15.01.2012 to 26.01.2012	5	60	30.87/7*no. of days/365	7249315	4349589	2899726
		07.08.2012 to 15.08.2012	5	45	32.41/7*no. of days/365	5708219	1141644	4566575
		08.01.2013 to 26.01.2013	5	95	32.41/7*no. of days/365	12050685	0	12050685
		15.01.2013 to 26.01.2013	5	60	32.41/7*no. of days/365	7610959	0	7610959
Sub-total						**172846735**	**49397644**	**123449091**
8.	Uttar Pradesh	22.01.2013 to 27.02.2013	4	148	32.41/7*no. of days/365	18773698	0	18773698
		01.02.2013 to 27.02.2013	6	162	32.41/7*no. of days/365	20549588	0	20549588
Sub-total						**39323286**	**0**	**39323286**
Grand total						**380326601**	**127149820**	**253176781**

Annex-VII

(Referred to in paragraph no. 9.1)

Avoidable delays in setting up of permanent infrastructure for IITs

Milestones	Hyderabad	Patna	Rajasthan	Bhubaneshwar	Gandhinagar	Ropar	Mandi	Indore
Date of Handing of land by the State Governments for construction of permanent infrastructure for IITs	October 2008	April 2011	March 2011	September 2010	July 2012	June 2009	January 2011	June 2012
Status of construction of boundary wall	Work in progress	completed	completed	Work in progress	Almost complete	Almost complete	Work in progress	Almost complete
Total funds released as of May 2014 (In ₹ crore)	618.84	397.05	224.74	435.21	371.64	164.38	358.97	236.40
Number of students enrolled during 2013-14	536	297	223	293	744	414	149	225
Commencement of session from the temporary accommodation	August 2008	August 2008	August 2008	July 2008	August 2008	July 2008	July 2009	2009
Present status of completion of construction of permanent campus (Academic building) (in percentage)	55	-	Yet to start	20	15	Yet to start	9	Yet to start

Annex-VIII

(Referred to in paragraph no. 9.2)

Unproductive expenditure on publication of excess books

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
1.	Gujrati-Hindi-English Kosh Part-I	2001	435	1000	50	561	244035	349	151815
2.	Gujrati- Hindi-English Kosh Part-II		435	1000	50	718	312330	192	83520
3.	Gujrati- Hindi-English Kosh Part-III		400	999	50	759	303600	150	60000
4.	Hindi-Marathi-English Kosh Part-I		592	1000	100	840	497280	-	-
5.	Hindi-Marathi-English Kosh Part-II		468	1000	100	840	393120	-	-
6.	Hindi-Marathi-English Kosh Part-III		364	1000	100	840	305760	-	-
7.	Hindi-Urdu laghuVyawaharicKos		390	1799	nil	1129	440310	530	206700

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
	h								
8.	Hindi-Tamil VyawahariclaghuKosh		125	1000	nil	775	96875	-	-
9.	Bangala-Hindi-English Kosh Part-I	2002	991	1000	100	845	837395	-	-
10.	Bangala-Hindi-English Kosh Part-II		896	1000	100	845	757120	-	-
11.	Bangala-Hindi-English Kosh Part-III		1095	1000	100	845	925275	-	-
12.	Hindi-Punjabi-English Kosh Part-II		668	1000	100	860	574480	-	-
13.	Hindi-Punjabi-English Kosh Part-III		744	1000	100	860	639840	-	-
14.	Hindi-Asamia-English Kosh Part-I		817	1000	100	773	631541	107	87419
15.	Hindi-Asamia-English		952	1000	100	853	812056	27	25704

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
	Kosh Part-III								
16.	Hindi-Kannad-English Kosh Part-II		563	1000	100	854	480802	-	-
17.	Hindi-SinghalVartalaapPustika		100	1000	100	832	83200	68	6800
18.	Hugarian-Hindi VartalaapPustika		108.75	1000	100	695	75581	-	-
19.	Samekit Hindi SanyuktRashtrabhashaKosh		755	900	100	642	484710	98	73990
20.	Chini-HinidKosh	**2003**	680	1000	100	760	516800	-	-
21.	Hindi-PolaskiVartalaapPustika		297	1000	100	710	210870	-	-
22.	Rusian-HinidKosh		385	1050	100	835	321475	40	15400
23.	Hindi-Nepali Kosh	2004	385	1000	200	760	292600	-	-

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
24.	Hindi-Rumanian VartalaapPustika		395	1000	100	839	331405	01	395
25.	Hindi-KorianVartalaapPustika	2005	355	1000	100	838	297490	02	710
26.	Hindi-Punjabi-English Kosh Part-I		512	968	100	828	423936	-	-
27.	Hindi-ChekVartalaapPustika		260	1000	100	899	233740	01	260
28.	Hindi-Nepali VartalaapPustika		375	1000	100	872	327000	-	-
29.	Hindi-ArbiVartalaapPustika		356	1000	100	750	267000	-	-
30.	Hindi-PharsiVartalaapPustika	2006	366	1000	Nil	795	290970	-	-

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
31.	Arabi-Hindi Kosh		650	1000	100	790	513500	-	-
32.	Hindi-BalgarianVartalaapPustika		278	1000	100	880	244640	-	-
33.	Hindi-Swahili Kosh		840	1000	100	875	735000	-	-
34.	Hindi-English VyawahariclaghuKosh		475	1000	100	755	358625	-	-
35.	French-Hindi Kosh		750	1000	100	780	585000	-	-
36.	Hindi-Kannad-English Kosh Part-I		920	1000	100	844	776480	10	9200
37.	Hindi-TelguKosh	2007	1115	1000	100	830	925450	-	-
38.	Hindi-English Kosh		338	2000	Nil	1993	676334	07	2366
39.	Hindi LekhakSandharbhika	2010	450	2950	2000	850	382500	-	-
40.	BhartiyaBhashaParic		237	1000	150	700	165900	-	-

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
	haya								
41.	Hindi-VodoVartalaapPustika		55	1000	150	700	38500	-	-
42.	Spanish-Sanskrit VartalaapPustika		73	1000	150	450	32850	-	-
43.	Spanish-Hindi Kosh		611	1000	150	800	488800	-	-
44.	Nepali-Hindi Kosh	2011	1233	1000	150	800	986400	-	-
45.	Chek-Hindi Kosh		1148	1000	150	750	861000	-	-
46.	Hindi-Sindhi VartalaapPustika	2012	470	950	150	750	352500	-	-
47.	A Basic Grammar Of Modern Hindi		1080	950	150	750	864000	-	-
48.	Hindi-Asamia-English Kosh Part-II	NA	294	1000	100	847	249018	33	9702
49.	Hindi-RusianVartalaapPusti		385	1000	100	825	317625	-	-

Sl No.	Name of Book	Year in which published	Price of book (per book) (₹)	Total No. of books received	No. of books distributed free of cost	No. of books remained Unsold as per Stock Register as on 28/02/2013	Total amount of books remained Unsold as per Stock Register as on 28/02/2013 (₹)	No. of books spoiled per Stock Register as on 28/02/13	Total amount of books spoiled as per Stock Register as on 28.02.2013 (₹)
	ka								
50.	Hindi-Kannad-English Kosh Part-III		312	1000	100	833	259896	21	6552
Total				53566	6850	41054	22222614	1636	740533

Annex-IX
(Referred to in paragraph no. 9.8)
Fraudulent reimbursement of Leave Travel Concessions (Air India)

Sl No.	Sl. No.	Name of passenger	E ticket No.	PNR No.	Sector travelled	Date of travel	Fare basis	Amount claimed (₹)	Amount actually paid to airline (₹)
1.	1.	Arup Chakraborty	098-9092234235	JD077	DEL-SXR IXJ-DEL	25-04-12 04-05-12	HLTC	16522	10312
	2.	Santa Chakraborty	098-9092234236	JD077	DEL-SXR IXJ-DEL	25-04-12 04-05-12	HLTC	16522	10312
	3.	DebarimaChakraborty	098-9092234237	JD077	DEL-SXR IXJ-DEL	25-04-12 04-05-12	HLTC	16522	10312
	4.	TiyashaChakraborty	098-9092234238	JD077	DEL-SXR IXJ-DEL	25-04-12 04-05-12	HLTC	16522	10312
2.	5.	KajalChowdhury	098-9093086592	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
	6.	UjjalaChowdhury	098-9093086593	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
	7.	TridipChowdhury	098-9093086594	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
	8.	Trisha Chowdhury	098-9093086595	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
3.	9.	KashinathRaychaudhury	098-9093086598	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
	10.	SikhaRaychaudhury	098-9093086599	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
	11.	SomnathRaychaudhury	098-9093086600	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507

	12.	Maya Dutta	098-9093086596	Y51XL	SXR-DEL	04-05-12	HLTC	8661	5507
4.	13.	Gopinath Banerjee	098-5330121763	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
	14.	Santi Banerjee	098-5330121764	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
	15.	Prakriti Banerjee	098-5330121765	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
5.	16.	Asit Kumar Manna	098-5330121768	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
	17.	Sabita Manna	098-5330121769	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
	18.	Essa Manna	098-5330121770	Z6L9Y	IXJ-DEL	25-10-11	HLTC	6985	2853
	19.	SipraSen	098-3574434881	J3YDS	CCU-GAU-CCU	23-12-11 29-12-11	HLTC	13410	8858
6.	20.	Tapan Kumar Sen	098-3574434880	J3YDS	CCU-GAU-CCU	23-12-11 29-12-11	HLTC	13410	8858
7.	21.	ProbalBaidya	098-2250637699-701	YT8PS	DEL-SXR-DEL	10-11-12 16-11-12	HLTC	18228	9253
	22.	ArunaBaidya	098-2250637700-702	YT8PS	DEL-SXR-DEL	10-11-12 16-11-12	HLTC	18228	9253
	23.	SayantaniBaidya	098-2250637703-705	YT8PS	DEL-SXR-DEL	10-11-12 16-11-12	HLTC	18228	9253
8.	24.	SasankaSekhar Roy	098-9552725521	JAUL9	DEL-SXR-DEL	24-09-12 03-10-12	HLTC	17025	5260
	25.	Shrbejita Roy	098-9552725538	JAUL9	DEL-SXR-DEL	24-09-12 03-10-12	HLTC	17025	5234

	26.	Sujata Roy	098-9552725537	JAUL9	DEL-SXR-DEL	24-09-12 03-10-12	HLTC	17025	5234
9.	27.	TapanChakraborty	098- 9092234243-44	JD184	CCU-DEL-SXR IXJ-DEL-CCU	25-04-12 04-05-12	HLTC	39860	23059
	28.	TapatiChakraborty	098- 9092234245-46	JD184	CCU-DEL-SXR IXJ-DEL-CCU	25-04-12 04-05-12	HLTC	39860	23059
			Total					**389585**	**209743**
								Excess	**179842**

Annex-X

(Referred to in paragraph no. 9.8)

Fraudulent reimbursement of Leave Travel Concessions (Indigo)

Sl No.	Sl. No.	Name of Passengers	PNR No.	Sector Travelled	Date of Travel	Amount claimed & reimbursed (₹)	Amount actually paid to Airlines (₹)
1.	1.	GuraiHansda	ULIRDA	DEL-SXR-DEL	05-JUN-12/ 09-JUN-12	16014	9700
	2.	AranjaliHansda	ULIRDA	DEL-SXR-DEL	05-JUN-12/ 09-JUN-12	16014	9700
	3.	MaheemaHansda	ULIRDA	DEL-SXR-DEL	05-JUN-12/ 09-JUN-12	16014	9700
2.	4.	ParitoshGayen	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	5.	SikhaGayen	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	6.	SarmisthaGayen	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	7.	SabariGayen	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
3.	8.	Tarak Sarkar	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	9.	Minu Sarkar	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	10.	Nabyendu Sarkar	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	11.	Sheersendu Sarkar	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
4.	12.	BablaGoswami	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	13.	SikhaGoswami	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	14.	SipraGoswami	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	15.	Raj Kr. Goswami	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	16.	SubhaGoswami	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
5.	17.	RupendraNathKayal	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	18.	GeetaKayal	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
6.	19.	Rabi Nayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	20.	RenubalaNayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000

	21.	Rajesh Kr. Nayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	22.	Rakesh Kr. Nayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	23.	Ritesh Kr. Nayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
7.	24.	Pradip Mukherjee	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	25.	Shikha Mukherjee	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
8.	26.	ShyamaliNayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	27.	AbijitNayak	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
9.	28.	Binod Ch. Saren	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	29.	Maha Rani Saren	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	30.	Saheb Ram Saren	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	31.	RathikantaSaren	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	32.	RiyaSaren	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
10.	33.	TilokMondal	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	34.	BinaMondal	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	35.	TridipMondal	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
11.	36.	SandhyaKhara	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	37.	Amrita Khara	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
12.	38.	DipakMondal	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	39.	RiktaMondal	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	40.	SubomayMondla	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
	41.	Anima Haldar	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
13.	42.	Shyamal Kr. Das	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	43.	Tripti Das	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	44.	Sougata Das	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441
	45.	Pallabi Das	ZUONOM	DEL-SXR-DEL	18-OCT-11/ 22-OCT-11	13800	5441

14.	46.	Sambhu Ram	AUNDBZ	DEL-SXR-DEL	14-OCT-11/ 18-OCT-11	13800	5000
15.	47.	TandraDutta	HF2WAR	DEL-SXR-DEL	18-OCT-11/ 25-OCT-11	11647	4800
	48.	IshaniDutta	HF2WAR	DEL-SXR-DEL	18-OCT-11/ 25-OCT-11	11647	4800
16.	49.	Ananta kr. Bag	RC7UFX	DEL-SXR-DEL	03-OCT-11/ 07-OCT-11	13600	5200
	50.	Jyotsna Bag	RC7UFX	DEL-SXR-DEL	03-OCT-11/ 07-OCT-11	13600	5200
	51.	Maitree Bag	RC7UFX	DEL-SXR-DEL	03-OCT-11/ 07-OCT-11	13600	5200
17.	52.	MehboobAlam Shah	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	53.	FaratJahan	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	54	MustriKhatoon	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
18.	55.	RupchandSaren	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	56.	SabitriSaren	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	57.	RanjanaSaren	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	58.	SukchandSaren	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
19.	59.	Wahabuddin Shah	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	60.	RizwanaParween	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	61.	Wahajuddin Shah	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
	62.	Shaquib Raja	ULIRDA	DEL-SXR-DEL	05-JUN-11/ 09-JUN-11	16014	9700
			Total			**881690**	**381733**
						Excess	**499957**

Annex-XI

(Referred to in paragraph no. 9.8)

Fraudulent reimbursement of Leave Travel Concessions (Jet Airways)

Sl No.	SL. No.	Name of Passengers	E-Ticket No.	PNR No.	Sector Travelled	Date of Travelled	Amount claimed & Reimbursed (₹)	Actual air fare (₹)
1.	1.	Kajal Chowdhury	589-909386583	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	2.	Ujjala Chowdhury	589-909386584	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	3.	Tridip Chowdhury	589-909386585	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	4.	Trisha Chowdhury	589-909386586	CNSQAI	DEL-SXR	28-APR-12	8661	7455
2.	5.	Kashinath Ray Chaudhury	589-9093086589	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	6.	Sikha Ray Chaudhury	589-9093086590	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	7.	Somnath Ray Chaudhury	589-9093086591	CNSQAI	DEL-SXR	28-APR-12	8661	7455
	8.	Maya Dutta	589-9093086587	CNSQAI	DEL-SXR	28-APR-12	8661	7455
3.	9.	Ram Ratan Ram	589-9090510124/ 589-9092631666	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	10.	Madhuri Devi	589-9090510120/ 589-9092631662	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	11.	Gaurav Ram	589-9090510125/ 589-9092631667	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
4.	12.	Sushila Ray	589-9090510126/ 589-9092631668	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512

	13.	Gopal Prasad Ray	589-9090510131/ 589-9092631660	DCDPEL	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	14.	Bandana Ray	589-9090510132/ 589-9092631661	DCDPEL	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
5.	15.	Mohan LalMondal	589-9090510121/ 589-9092631663	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	16.	LipikaMondal	589-9090510122/ 589-9092631664	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	17.	ArpanMondal	589-9090510123/ 589-9092631665	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
6.	18.	ChandradharVeloo	589-9090510127/ 589-9092631669	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
	19.	JalponaVeloo	589-9090510128/ 589-9092631670	FBPQPS	DEL-SXR-DEL	25-APR-12/ 04-MAY-12	16400	3507 8512
7.	20.	Ashok Kr. Mondal	589-9093593204	FOJLBI	DEL-SXR-DEL	24-MAY-12/ 01-JUN-12	12459	7082
	21.	RekhaMondal	589-9093593205	FOJLBI	DEL-SXR-DEL	24-MAY-12/ 01-JUN-12	12459	7082
	22.	ArijitMondal	589-9093593206	FOJLBI	DEL-SXR-DEL	24-MAY-12/ 01-JUN-12	12459	7082
Total							**287065**	**213095**
							Excess	**73970**

Annex-XII

(Referred to in paragraph no. 10.1)

Avoidable payment of demand charges

Calculation of excess demand charges paid by AIR, Aligarh

Month	Minimum demand(75%) of contracted load		Actual Demand	Billable Demand		Difference (D)-(E) KVA
	At 3000 KVA (A)	At1200 KVA (B)	KVA (C)	At3000 KVA (A) or (C) whichever is higher (D)	At1200 KVA (B) or (C) whichever is higher (E)	(F)
Apr-2008	2250	900	1116.2	2250	1116.2	1133.8
(i) #Sub Total 1133.8 @ ₹ 190/KVA = ₹ 215422.00						1133.8
May-2008	2250	900	1108	2250	1108	1142
June-2008	2250	900	1067	2250	1067	1183
Jul-2008	2250	900	931	2250	931	1319
Aug-2008	2250	900	863	2250	900	1350
Sep-2008	2250	900	928	2250	928	1322
Oct-2008	2250	900	1000.8	2250	1000.8	1249.2
Nov-2008	2250	900	558	2250	900	1350
Dec-2008	2250	900	728	2250	900	1350
Jan-2009	2250	900	728	2250	900	1350
Feb-2009	2250	900	728	2250	900	1350
Mar-2009	2250	900	844	2250	900	1350
Apr-2009	2250	900	840	2250	900	1350
May-2009	2250	900	856	2250	900	1350
Jun-2009	2250	900	1008	2250	1008	1242
July-2009	2250	900	1008	2250	1008	1242
Aug-2009	2250	900	872	2250	900	1350
Sep-2009	2250	900	844	2250	900	1350
Oct-2009	2250	900	964	2250	964	1286
Nov-2009	2250	900	760	2250	900	1350

Showing change in tariff rates

Dec-2009	2250	900	672	2250	900	1350
Jan-2010	2250	900	584	2250	900	1350
Feb-2010	2250	900	556	2250	900	1350
Mar-2010	2250	900	544	2250	900	1350
(ii) #Sub Total 30235.2 @ ₹ 210/KVA = ₹ 6349392.00						30235.2
Apr-2010	2250	900	572	2250	900	1350
May-2010	2250	900	604	2250	900	1350
Jun-2010	2250	900	680	2250	900	1350
Jul-2010	2250	900	668	2250	900	1350
Aug-2010	2250	900	656	2250	900	1350
Sep-2010	2250	900	604	2250	900	1350
Oct-2010	2250	900	652	2250	900	1350
Nov-2010	2250	900	724	2250	900	1350
Dec-2010	2250	900	760	2250	900	1350
Jan-2011	2250	900	724	2250	900	1350
Feb-2011	2250	900	708	2250	900	1350
Mar-2011	2250	900	672	2250	900	1350
Apr-2011	2250	900	668	2250	900	1350
(iii) #Sub Total 17550 @ ₹ 230/ KVA = ₹ 4036500.00						17550
May-2011	2250	900	800	2250	900	1350
Jun-2011	2250	900	812	2250	900	1350
Jul-2011	2250	900	772	2250	900	1350
Aug-2011	2250	900	740	2250	900	1350
Sep-2011	2250	900	696	2250	900	1350
Oct-2011	2250	900	820	2250	900	1350
(iv) #Sub Total 8100 @ ₹ 220/KVA= ₹ 1782000.00						8100
Nov-2011	2250	900	764	2250	900	1350
Dec-2011	2250	900	704	2250	900	1350
Jan-2012	2250	900	728	2250	900	1350
Feb-2012	2250	900	688	2250	900	1350

Showing change in tariff rates

Mar-2012	2250	900	784	2250	900	1350
Apr-2012	2250	900	756	2250	900	1350
May-2012	2250	900	848	2250	900	1350
Jun-2012	2250	900	872	2250	900	1350
Jul-2012	2250	900	952	2250	952	1298
Aug-2012	2250	900	688	2250	900	1350
Sep-2012	2250	900	840	2250	900	1350
(v) #Sub Total 14798 @ ₹ 230.00/KVA= ₹ 3403540.00						**14798**
Oct-2012	2250	900	888	2250	900	1350
Nov-2012	2250	900	748	2250	900	1350
Dec-2012	2250	900	692	2250	900	1350
Jan-2013	2250	900	740	2250	900	1350
Feb-2013	2250	900	836	2250	900	1350
Mar-2013	2250	900	872	2250	900	1350
(vi) #Sub Total 8100 @ ₹ 250.00/KVA = ₹ 2025000.00						**8100**
Grand Total (i) to (vi) = ₹ 17811854.00						

Showing change in tariff rates

Annex-XIII

(Referred to in paragraph no. 14.1)

Irregular Payment of Hydel Allowance

Sl. No	Name of Office	Amount (in ₹)
1. (i)	Resident Engineer Dehar Power House Divn. Slapper G-I	74,57,832.00
(ii)	Resident Engineer Dehar Power House Divn. Slapper G-II	1,34,61,636.00
2.	SE DPH, Slapper	8,79,414.00
3.	Sr.Sec School BBMB Slapper	23,06,081.00
4.	SMO, BBMB Hospital Slapper	3,89,633.00
5.	R.E.Gangwal and KotlaP.H.Div.BBMBGangwal	1,61,488,13.00
6.	Pandoh Dam Electrical and Mechanical Division, Pandoh	88,10,762.00
	Total	**4,94,54,171**

Appendices

APPENDIX - I

(Referred to in paragraph 1.3)

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

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
1.	Visakhapatnam Special Economic Zone Authority, Hyderabad	4-12-12	5
2.	Indian Museum, Kolkata	19-11-12	4
3.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	5-10-12	3
4.	Nehru Memorial Museum and Library, New Delhi.	8-10-12	3
5.	Haj Committee of India, Mumbai.	4-12-12	5
6.	Indian Council of Medical Research, New Delhi	24-12-12	5
7.	Central Council for Research in Homoeopathy, New Delhi	29-10-12	3
8.	National Institute of Naturopathy, Pune	27-12-12	5
9.	Lakshadweep State Legal Service Authority, Kavaratti	19-11-12	4
10.	A.B. Vajpayee Indian Institute of Information Technology and Management, Gwalior.	4-12-12	5
11.	Board of Apprenticeship Training, Kanpur.	27-11-12	4
12.	Central Institute of Classical Tamil, Chennai	12-11-12	4
13.	Gandhigram Rural University, Gandhigram	19-11-12	4
14.	Manipur University, Imphal	26-12-12	5
15.	National Institute of Technology, Kozhikode (Calicut)	12-10-12	3
16.	Rajeev Gandhi University, Arunachal Pradesh	6-12-12	5
17.	University of Delhi, New Delhi	30-10-12	3
18.	Visva Bharati University, Shantiniketan	17-12-12	5
19.	Indian Institute of Management, Rohtak	3-10-12	3
20.	Indian Institute of Management, Raipur	16-10-12	3
21.	National Institute of Technology,	29-11-12	4

	Puducherry, Karaikal		
22.	National Institute of Technology, Aizawal	18-12-12	5
23.	Hemwati Nandan Bahuguna Garhwal University	16-10-12	3
24.	Central Institute of Buddhist Studies, Laddhakh	1-10-12	3
25.	National Bal Bhawan, New Delhi	14-12-12	5
26.	Central Board of Workers Education, Nagpur	19-10-12	3
27.	Betwa River Board, Jhansi	29-11-12	4
28.	Central Adoption Resource Authority, New Delhi.	18-12-12	5
29.	Organising Committee for Commonwealth Games, New Delhi	27-12-12	5
30.	Sports Authority of India, New Delhi	9-10-12	3
31.	Rajeev Gandhi National institute of Youth Development, Sriperumbudur	17-10-12	3
32.	National Sports Development Fund, New Delhi (Entrustment received in Oct. 2012)	23-10-12	3
33.	Central Agricultural University, Imphal	31-12-12	5
34.	Special Economic Zone, Noida	20-10-12	3
35.	Eastern Zonal Cultural Centre, Kolkata	23-11-12	4
36.	Sahitya Akademi, New Delhi	28-10-12	3
37.	Institute for Defence Studies	14-11-12	4
38.	South Central Zone Cultural Centre, Nagpur	24-12-12	5
39.	Madras Special Economic Zone, Chennai	1-7-13	12
40.	Sangeet Natak Akademi, New Delhi.	7-1-13	6
41.	Central Council for Research in Sidhha, Chennai	11-3-13	8
42.	Regional Institute of Medical Sciences, Imphal	23-1-13	6
43.	Dr. Hari Singh Gour Vishwavidalaya, Sagar	11-2-13	7
44.	National Institute of Technology, Takyelpat	28-2-13	7
45.	National Institute of Technology, Goa	18-4-13	9
46.	National Institute of Technology, Meghalaya	15-2-13	7

47.	Central Institute of Himalayan Cultural Studies, Arunachal Pradesh	7-2-13	7
48.	Central Board of Secondary Education, New Delhi	18-4-13	9
49.	Dargah Khawaja Sahib, Ajmer	28-3-13	8
50.	National Commission for Backward Classes, New Delhi.	2-4-13	9
51.	Nehru Yuva Kendra Sangathan, New Delhi.	21-1-13	6
52.	National Museum Institute, New Delhi	21-3-13	8
53.	National Cultural Fund, New Delhi	19-3-13	8
54.	South Zone Cultural Centre, Thanjavur	28-6-13	11
55.	Prasar Bharati, New Delhi	27-2-13	7

APPENDIX - II

(Referred to in paragraph 1.4)

List of Autonomous Bodies in respect of which audited accounts for the year 2011-12 had not been presented before the Parliament as on 31 December 2013

Sl. No.	Name of Autonomous Body (Ministry wise)
	Ministry of Commerce and Industry
1.	Export Inspection Agency, Kolkata
	Ministry of Chemical and Fertilizers
2.	National Institute of Pharmaceuticals Education & Research, Kolkata
3.	National Institute of Pharmaceuticals Education & Research, Guwahati
	Ministry of Road Transport and Highways
4.	Indian Roads Congress
	Ministry of Civil Aviation
5.	Airport Economic Regulatory Authority

APPENDIX -III

(Referred to in paragraph 1.4)

Delay in presentation of audited accounts for the years 2009-10, 2010-11 and 2011-12 by autonomous bodies to Parliament

Sl. No.	Name of Autonomous Bodies (Ministry wise)	Year of Audited accounts	Delay in months
	Ministry of Agriculture		
1.	Central Agricultural University, Imphal	2010-11	19
2.	Veterinary Council of India, New Delhi	2010-11	8
		2011-12	8
3.	Coconut Development Board, Kochi	2011-12	2
	Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals)		
4.	National Institute of Pharmaceuticals Education & Research (NIPER), Mohali	2011-12	4
	Ministry of Coal		
5.	Coal Mines Provident Fund Organisation	2011-12	8
	Ministry of Commerce and Industry		
6.	Export Inspection Council, New Delhi	2011-12	7
7.	Export Inspection Agency, New Delhi	2011-12	7
8.	Spices Board , Cochin	2011-12	2
9.	Export Inspection Agency, Chennai	2011-12	5
10.	Export Inspection Agency, Kochi	2011-12	5
11.	Marine Products Export Development Authority, Kochi	2011-12	1
12.	National Institute of Pharmaceuticals Education and Research, Kolkata	2011-12	12
	Ministry of Consumer Affairs Food & Public Distribution		
13.	Bureau of Indian Standards, New Delhi.	2011-12	2
	Ministry of Culture		
14.	National Culture Fund, New Delhi	2010-11	16
15.	Central Institute of Buddhist Studies, Leh	2011-12	4
16.	Central University of Higher Tibetan Studies Sarnath, Varanasi	2011-12	4

17.	Centre for Cultural Resources and Training, New Delhi	2011-12	8
18.	Delhi Public Library	2011-12	4
19.	Eastern – Zonal Cultural Centre, Kolkata	2011-12	4
20.	Gandhi Smriti & Darshan Samiti, Delhi	2011-12	7
21.	Indira Gandhi National Center for the Arts, New Delhi	2011-12	4
22.	Kalakshetra Foundation, Chennai	2011-12	12
23.	Khuda Bux Oriental Public Library, Patna	2011-12	7
24.	National School of Drama , New Delhi.	2011-12	4
25.	North-East Zone Cultural Centre, Dimapur	2011-12	14
26.	North-Zone Cultural Centre, Patiala	2011-12	4
27.	SahityaAkademi, New Delhi.	2011-12	4
28.	Salarjung Museum Board, Hyderabad	2011-12	4
	Ministry of External Affairs		
29.	Nalanda University, New Delhi	2011-12	13
30.	Haj Committee of India, Mumbai	2011-12	14
	Ministry of Finance		
31.	Insurance Regulatory and Development Authority, Hyderabad	2011-12	4
	Ministry of Health & Family Welfare		
32.	Central Council for Research in Yoga and Naturopathy, New Delhi.	2011-12	3
33.	All India Institute of Medical Sciences, New Delhi.	2011-12	4
34.	Rashtriya Ayurveda Vidyapeeth, New Delhi.	2011-12	4
	Ministry of Heavy Industries and Department of Public Enterprises		
35.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)	2011-12	7
	Ministry of Human Resource Development		
36.	PuducherryUniversity,Puducherry	2009-10	12
37.	Sports Authority of India	2009-10	19
38.	KendriyaVidyalayaSangathan, New Delhi.	2011-12	3
39.	National Council of Educational Research & Training, New Delhi.	2011-12	3
40.	National Institute of Open Schooling, Noida.	2011-12	2

41.	All India Council for Technical Education, New Delhi.	2011-12	2
42.	Auroville Foundation, Auroville	2011-12	3
43.	Board of Apprenticeship Training, Mumbai.	2011-12	3
44.	Board of Apprenticeship Training, Kolkata	2011-12	3
45.	Central Institute of Technology, Kokrajhar	2011-12	3
46.	Central University of Himachal Pradesh	2011-12	4
47.	Indian Council of Philosophical Research, New Delhi.	2011-12	4
48.	Indian Institute of Management, Kozhikode	2011-12	4
49.	Indian Institute of Information Technology Design & Manufacturing, Kancheepuram	2011-12	4
50.	Indian Institute of Management, Bangalore	2011-12	4
51.	Indian Institute of Management, Kolkata	2011-12	4
52.	Indian Institute of Management, Tiruchirapalli	2011-12	4
53.	Indian Institute of Science Education & Research, Mohali	2011-12	4
54.	Indian Institute of Science Education & Research, Pune	2011-12	4
55.	Indian Institute of Science Education & Research, Trivendrum	2011-12	4
56.	Indian Institute of Science Education & Research, Kolkata	2011-12	4
57.	Indian Institute of Science, Bangalore	2011-12	4
58.	Indian Institute of Technology, Chennai	2011-12	2
59.	Indian Institute of Technology, Guwahati	2011-12	2
60.	Indian Institute of Technology, Hyderabad	2011-12	2
61.	National Council of Rural Institutes, Hyderabad	2011-12	4
62.	National Institute of Industrial Engineering, Mumbai.	2011-12	4
63.	National Institute of Technical Teachers Training & Research, Kolkata	2011-12	4
64.	National Institute of Technical Teachers Training and Research, Bhopal	2011-12	4
65.	National Institute of Technical Teachers Training and Research, Chandigarh	2011-12	4
66.	National Institute of Technology, Agartala	2011-12	8
67.	National Institute of Technology, Rourkela	2011-12	4

68.	National Institute of Technology, Silchar	2011-12	2
69.	National Institute of Technology, Srinagar	2011-12	2
70.	National Institute of Technology, Surathkal	2011-12	2
71.	National Institute of Technology, Warangal	2011-12	2
72.	National University of Educational Planning & Administration, New Delhi.	2011-12	2
73.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2011-12	2
74.	Sardar Vallabhbhai National Institute of Technology, Surat	2011-12	2
75.	School of Planning and Architecture, Bhopal	2011-12	2
76.	School of Planning and Architecture, New Delhi.	2011-12	2
77.	School of Planning and Architecture, Vijayawada.	2011-12	3
78.	Visvesvaraya National Institute of Technology, Nagpur	2011-12	2
	Ministry of Information & Broadcasting		
79.	Press Council of India, New Delhi.	2011-12	3
	Ministry of Labour& Employment		
80.	V.V. Giri National Labour Institute, Noida	2011-12	4
	Ministry of Micro, Small and Medium Enterprises		
81.	Khadi and Village Industries Commission, Mumbai	2011-12	4
	Ministry of Power		
82.	Bureau of Energy Efficiency, New Delhi.	2011-12	3
83.	National Power Training Institute, New Delhi	2011-12	4
84.	Central Electricity regulatory Commission	2011-12	4
	Ministry of Rural Development		
85.	Council for Advancement of People's Action & Rural Technology, New Delhi.	2011-12	7
	Ministry of Shipping		
86.	Seaman's Provident Fund Organisation, Mumbai	2011-12	4
87.	Kolkata Port Trust, Kolkata	2011-12	4
88.	VO Chidambaranar Port Trust, Tuticorin	2011-12	3

	Ministry of Social Justice & Empowerment		
89.	National Trust for Welfare of Persons with Autiusm Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	2011-12	2
90.	National Institute of for Mentally Handicapped, Hyderabad	2011-12	8
91.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design & Manufacturing, Jabalpur	2011-12	8
92.	Dr. Shyama Prasad Mukherjee National Institute of Orthopedically Handicapped, Calcutta	2011-12	8
93.	Rehabilitation Council of India, New Delhi	2011-12	2
	Ministry of Textiles		
94.	National Jute Board, Kolkata	2011-12	2
	Ministry of Urban Development		
95.	National Capital Region Planning Board	2011-12	3
96.	Delhi Urban Art Commission	2011-12	3
97.	Lakshadweep Building Development Board, Kavaratti	2011-12	4
	Ministry of Water Resources		
98.	National Water Development Agency, New Delhi	2011-12	4
	Ministry of Youth Affairs and Sports		
99.	Lakshmibai National Institute of Physical Education, Gwalior	2011-12	3

APPENDIX-IV

(Referred to in paragraph 1.5)

Outstanding Utilisation Certificates

(₹ in lakh)

Ministry/Department	Period to which grants relate (upto March 2011)	Utilisation Certificates outstanding in respect of grants released upto March 2011 which were due by 31st March 2012	
		Number	Amount
Agriculture	1992-93	1	4.11
	1993-94	3	2.16
	1994-95	1	2.50
	1995-96	2	11.91
	2000-01	2	3.32
	2001-02	7	9.06
	2002-03	4	1.63
	2003-04	6	3.75
	2004-05	6	152.73
	2005-06	6	499.56
	2006-07	17	1394.39
	2009-10	40	6645.64
	2010-11	61	6184.87
	2011-12	1340	533404.23
	Total	**1496**	**548319.86**
Atomic Energy	1991-92	1	2.51
	1996-97	4	4.12
	1997-98	3	3.38
	1998-99	3	1.64
	1999-2000	7	16.56
	2000-01	6	14.24
	2001-02	2	2.60
	2002-03	1	0.80
	2003-04	4	4.50
	2004-05	10	122.07
	2005-06	14	17.46
	2006-07	48	103.47

	2007-08	47	406.48
	2008-09	37	349.20
	2009-10	43	764.26
	2010-11	68	834.99
	2011-12	375	2124.60
	Total	**673**	**4772.88**
Food processing Industries	1991-92	2	6.20
	1992-93	7	81.36
	1993-94	17	140.69
	1994-95	22	152.86
	1995-96	18	142.24
	1996-97	11	154.43
	1997-98	14	222.52
	1998-99	30	284.56
	1999-2000	26	316.46
	2000-01	45	419.65
	2001-02	51	1172.85
	2002-03	61	1222.22
	2003-04	112	1576.71
	2004-05	163	1744.90
	2005-06	259	3390.69
	2006-07	267	3944.47
	2007-08	425	6821.78
	2008-09	263	3305.97
	2009-10	315	4521.91
	2010-11	344	7893.71
	2011-12	198	8546.89
	Total	**2650**	**46063.07**
Personnel Training	2008-09	8	38.33
	2009-10	8	68.78
	2010-11	5	28.15
	2011-12	2	17.37
	Total	**23**	**152.63**

Pension & Pensioner's Welfare	2010-11	1	0.34
	2011-12	2	0.79
	Total	**3**	**1.13**
Panchayati Raj	2006-07	3	102.03
	2007-08	2	5707.04
	2008-09	5	5233.04
	2009-10	46	11296.05
	2010-11	60	22074.84
	2011-12	126	44413.00
	Total	**242**	**88826.00**
Culture	1990-91	2	0.16
	1991-92	7	2.09
	1992-93	237	904.65
	1993-94	321	1005.66
	1994-95	223	251.01
	1995-96	290	2397.67
	1996-97	88	364.86
	1997-98	119	237.60
	1998-99	73	2131.87
	1999-2000	37	219.60
	2000-01	85	292.96
	2001-02	35	268.75
	2002-03	98	925.93
	2003-04	87	531.96
	2004-05	132	351.49
	2005-06	98	772.71
	2006-07	139	1246.37
	2007-08	250	3763.82
	2008-09	104	1713.07
	2009-10	137	2473.61
	2010-11	341	3083.77
	2011-12	671	3522.48
	Total	**3574**	**26462.09**

Youth Affairs and Sports			
Youth Affairs	1987-88	19	10.93
	1988-89	71	36.11
	1989-90	116	30.59
	1990-91	164	72.27
	1991-92	111	51.96
	1992-93	225	145.19
	1993-94	219	167.72
	1994-95	143	168.67
	1995-96	189	239.25
	1996-97	209	267.39
	1997-98	64	77.45
	1998-99	251	393.01
	1999-2000	314	400.11
	2000-01	298	341.23
	2001-02	10	13.32
	2002-03	307	604.04
	2003-04	285	469.46
	2004-05	235	398.88
	2005-06	157	229.67
	2006-07	28	216.46
	2007-08	486	64.99
	2008-09	93	204.76
	2009-10	26	156.14
	2010-11	34	240.46
	2011-12	11	3335.59
	Total	**4065**	**8335.65**
Sports	1988-89	4	1.75
	1989-90	23	12.77
	1990-91	6	3.03
	1991-92	8	5.53
	1992-93	56	51.41
	1993-94	59	62.39
	1994-95	21	15.53

	1995-96	71	62.10
	1996-97	40	86.11
	1997-98	47	36.51
	1998-99	43	138.75
	1999-2000	174	537.86
	2000-01	294	514.68
	2001-02	1	1.12
	2002-03	237	458.98
	2003-04	340	781.53
	2004-05	490	978.23
	2005-06	14	173.33
	2006-07	11	294.51
	2007-08	10	17.47
	2008-09	9	46.47
	2009-10	18	10.65
	2010-11	31	66.02
	2011-12	19	97.29
	Total	**2026**	**4454.02**
Common wealth Games (CWG)	2008-09	6	5832.43
	2009-10	62	87273.31
	2010-11	73	10033.49
	Total	**141**	**103139.23**
Minority Affairs	2007-08	13	62.84
	2008-09	32	222.88
	2009-10	17	135.08
	2010-11	12	191.66
	2011-12	69	23444.62
	Total	**143**	**24057.08**
Social Justice & Empowerment	1987-88	208	156.02
	1988-89	519	618.68
	1989-90	247	338.64
	1990-91	432	459.71
	1991-92	462	517.35
	1992-93	332	585.04
	1993-94	545	885.69

	1994-95	690	1202.47
	1995-96	790	1303.37
	1996-97	395	754.65
	1997-98	430	9582.84
	1998-99	306	1075.40
	1999-2000	238	2169.03
	2000-01	217	3623.17
	2001-02	335	4056.92
	2002-03	213	1098.86
	2003-04	306	1664.34
	2004-05	551	3271.39
	2005-06	422	1495.42
	2006-07	252	6779.39
	2007-08	805	15797.12
	2008-09	439	12509.22
	2009-10	118	13986.44
	2010-11	323	14459.38
	2011-12	845	18101.97
	Total	**10420**	**116492.51**
Public Enterprises	2007-08	1	0.24
	2011-12	6	185.00
	Total	**7**	**185.24**
Heavy Industry	2003-04	1	20.00
	2004-05	1	300.00
	2005-06	4	760.00
	2009-10	3	14559.00
	2010-11	4	23814.00
	2011-12	15	37211.00
	Total	**28**	**76664.00**
Chemicals and Petrochemicals	2007-08		
	2008-09		
	2009-10	4	23.21
	2010-11	4	15.30
	2011-12	22	65.49
	Total	**30**	**104.00**

Pharmaceuticals	2008-09	1	1000.00
	2009-10	8	3002.14
	2010-11	6	704.56
	2011-12	8	558.33
	Total	**23**	**5265.03**
Micro, Small & Medium Enterprises	2005-06	1	1.00
	2006-07	1	1.25
	2007-08	1	0.95
	2008-09	10	13.83
	2009-10	47	174.90
	2010-11	106	12835.29
	2011-12	144	15867.23
	Total	**310**	**28894.45**
Human Resource Development			
Higher Education	1977-78	1	3.50
	1978-79	23	29.26
	1979-80	16	18.32
	1980-81	9	17.20
	1981-82	11	21.10
	1982-83	32	67.65
	1983-84	19	36.31
	1984-85	15	28.56
	1985-86	77	382.02
	1986-87	26	94.96
	1987-88	91	491.51
	1988-89	76	359.36
	1989-90	75	515.23
	1990-91	12	11.75
	1991-92	40	297.96
	1992-93	45	427.15
	1993-94	57	553.33
	1994-95	17	122.33
	1995-96	20	180.59
	1996-97	20	270.76
	1997-98	29	337.27

	1998-99	32	169.99
	1999-2000	90	382.05
	2000-01	80	648.53
	2001-02	85	736.64
	2002-03	161	1632.28
	2003-04	139	2052.71
	2004-05	146	4148.18
	2005-06	213	1313.90
	2006-07	68	6170.95
	2007-08	23	78.89
	2008-09	36	626.64
	2009-10	237	3746.04
	2010-11	454	15814.14
	2011-12	37	16187.71
	Total	**2512**	**57974.77**
School Education & 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	33	55.61
	1990-91	9	20.84
	1991-92	7	8.93
	1992-93	10	77.23
	1993-94	27	298.03
	1994-95	34	461.22
	1995-96	49	1052.35
	1996-97	44	479.54
	1997-98	39	155.21
	1998-99	52	1338.09
	1999-2000	54	422.78
	2000-01	38	1707.30
	2001-02	59	6382.57
	2002-03	96	8736.02

	2003-04	200	2943.31
	2004-05	132	2191.20
	2005-06	84	6986.26
	2006-07	115	9209.94
	2007-08	46	8017.65
	2008-09	60	3763.78
	2009-10	42	32223.39
	2010-11	45	42059.49
	2011-12	155	127836.26
	Total	**1485**	**256542.68**
Urban Development	1985-86	1	1.00
	1987-88	1	3.00
	1989-90	1	1.50
	1993-94	2	2.56
	1999-2000	2	8.19
	2003-04	6	29.91
	2005-06	8	926.51
	2006-07	7	726.09
	2007-08	20	1324.72
	2008-09	14	1727.42
	2009-10	34	4026.01
	2010-11	48	7807.97
	2011-12	81	16903.97
	Total	**225**	**33488.85**
Housing & Urban Poverty Alleviation	1995-96	1	2.20
	1996-97	1	1.10
	2003-04	7	1604.09
	2004-05	2	1356.51
	2005-06	1	481.77
	2006-07	27	429.29
	2007-08	1	4.37
	2008-09	4	475.46
	2009-10	7	2774.12
	2010-11	111	16322.88
	2011-12	183	27926.69
	Total	**345**	**51378.48**

Industrial Policy and Promotion	2007-08	1	1023.00
	2008-09	3	4118.00
	2010-11	3	5075.00
	2011-12	45	9589.00
	Total	**52**	**19805.00**
Mines	2009-10	1	11.55
	2010-11	4	48.87
	2011-12	13	237.29
	Total	**18**	**297.71**
Space	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	5	0.69
	1983-84	1	0.02
	1984-85	3	0.97
	1985-86	1	0.05
	1986-87	5	1.30
	1987-88	2	4.88
	1989-90	2	0.07
	1993-94	1	0.10
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	4	54.87
	2001-02	6	64.41
	2002-03	11	162.75
	2003-04	14	202.83
	2004-05	13	218.74
	2005-06	25	117.61
	2006-07	16	25.88
	2007-08	13	40.29
	2008-09	21	166.64
	2009-10	49	193.06
	2010-11	53	345.47
	2011-12	87	1371.13
	Total	**339**	**2973.77**

Civil Aviation	2010-11	4	27523.00
	2011-12	1	19000.00
	Total	**5**	**46523.00**
Textile	1978-79	10	44.83
	1979-80	2	11.00
	1980-81	3	3.88
	1981-82	1	0.40
	1982-83	4	2.02
	1984-85	1	0.65
	1985-86	3	2.15
	1988-89	1	0.25
	1989-90	2	1.50
	1991-92	3	7.47
	1992-93	7	8.85
	1993-94	8	77.11
	1994-95	31	26.27
	1995-96	47	229.47
	1996-97	15	41.11
	1997-98	15	35.46
	1998-99	9	26.20
	1999-2000	28	126.53
	2000-01	28	72.44
	2001-02	26	35.47
	2002-03	33	73.72
	2003-04	71	515.80
	2004-05	109	557.06
	2005-06	126	951.18
	2006-07	99	1127.00
	2007-08	238	2350.91
	2008-09	318	3121.27
	2009-10	426	12941.37
	2010-11	288	1930.10
	2011-12	1480	7087.90
	Total	**3432**	**31409.37**
Commerce	2001-02	1	150.00
	2002-03	15	1591.00
	2003-04	6	647.26

	2004-05	6	1433.27
	2005-06	8	1174.10
	2006-07	15	1016.00
	2007-08	14	11815.00
	2008-09	25	4675.00
	2009-10	72	23908.00
	2010-11	68	3620.45
	2011-12	138	20264.00
	Total	**368**	**70294.08**
Tribal Affairs	2010-11	1	46.33
	2011-12	186	6827.48
	Total	**187**	**6873.81**
Law and Justice			
Legislative Department Official language	1993-94	1	0.05
	1996-97	1	0.05
	2001-02	1	0.03
	2004-05	1	0.10
	2008-09	1	0.15
	2010-11	1	0.50
	Total	**6**	**0.88**
Legal Affairs	1999-2000	1	100.00
	2003-04	1	150.00
	Total	**2**	**250.00**
Planning	2008-09	1	1.00
	2010-11	31	82.84
	2011-12	31	61.18
	Total	**63**	**145.02**
Economic Affairs	2011-12	3	282.57
	Total	**3**	**282.57**
National AIDS control organisation	2003-04	13	576.56
	2004-05	9	354.81
	2005-06	11	424.44
	2006-07	6	85.49
	2007-08	14	424.75
	2008-09	19	797.99
	2009-10	20	1008.18
	2010-11	9	195.75

	2011-12	258	69068.08
	Total	**359**	**72936.05**
Health and Family Welfare	1986-87	1	0.05
	1987-88	1	12.00
	1988-89	1	0.30
	1989-90	1	1.00
	1993-94	8	138.38
	1994-95	1	0.31
	1995-96	56	192.36
	1996-97	68	143.26
	1997-98	42	649.04
	1998-99	46	909.10
	1999-2000	41	1201.35
	2000-01	60	1456.35
	2001-02	42	938.96
	2002-03	67	1644.78
	2003-04	167	3762.36
	2004-05	198	13977.57
	2005-06	238	18201.79
	2006-07	307	17663.91
	2007-08	219	15042.48
	2008-09	217	18029.25
	2009-10	217	20540.23
	2010-11	304	88059.58
	2011-12	1455	916293.36
	Total	**3757**	**1118857.77**
Department of AYUSH	1994-95	1	20.86
	1996-97	1	0.68
	1997-98	4	22.05
	1998-99	1	10.00
	1999-2000	14	85.98
	2000-01	2	5.39
	2001-02	12	136.19
	2002-03	14	55.25
	2003-04	16	94.17

	2004-05	14	154.09
	2005-06	129	1310.20
	2006-07	132	793.92
	2007-08	304	10483.35
	2008-09	312	13065.93
	2009-10	395	23229.76
	2010-11	549	36151.06
	2011-12	456	45477.19
	Total	**2356**	**131096.07**
Earth Science	1983-84	9	0.72
	1984-85	22	44.38
	1985-86	19	5.51
	1986-87	14	7.64
	1987-88	35	39.43
	1988-89	43	140.90
	1989-90	61	63.09
	1990-91	39	251.23
	1991-92	6	83.82
	1992-93	17	192.87
	1993-94	13	87.48
	1994-95	12	44.58
	1995-96	33	193.05
	1996-97	35	43.27
	1997-98	48	212.51
	1998-99	36	245.89
	1999-2000	35	670.09
	2000-01	31	136.79
	2001-02	16	33.03
	2002-03	9	14.49
	2003-04	47	101.85
	2004-05	32	485.41
	2005-06	37	263.82
	2006-07	30	635.53
	2007-08	73	703.55
	2008-09	50	935.42

	2009-10	51	350.84
	2010-11	172	1429.82
	2011-12	129	1849.62
	Total	**1154**	**9266.63**
Petroleum & Natural Gas	2010-11	1	1872.80
	Total	**1**	**1872.80**
Corporate Affairs	2007-08	3	0.67
	2009-10	4	287.90
	2010-11	11	250.27
	2011-12	1	130.72
	Total	**19**	**669.56**
Shipping	2008-09	1	10.00
	2009-10	1	6.40
	2010-11	4	404.63
	2011-12	8	323.29
	Total	**14**	**744.32**
Development of North Eastern Region	**2010-11**	**1**	**59.50**
	Total	**1**	**59.50**
Grand Total		**42557**	**2995931.56**

APPENDIX - V

(Referred to in paragraph 1.6)

Significant observations on the accounts of individual central autonomous bodies

1. National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)

Current Liabilities and Provisions – ₹ 111.46 crore

The above was understated by ₹ 46.26 crore due to non / short-provision of liability on account of delay in claim lodged by party and accepted by NATIS, short provisioning professional charges payable and escalation cost of land allotted by HSIIDC also resulted in understatement of Project Assets by ₹ 46.26 crore.

2. Export Inspection Council of India, New Delhi

Fixed Assets : ₹ 12.30 lakh

The above amount does not include value of land, amounting to ₹ 706 lakh, allotted by Haryana Urban Development Authority (HUDA) to Export Inspection Council (EIC) and permission for which was specifically obtained from Ministry of Commerce. Non inclusion of same led to understatement of Fixed Assets and Capital Reserve by ₹ 706 lakh.

3. National Power Training Institute

Current Assets, Loans, Advances, etc (Schedule-11)

The above includes ₹ 10.69 crore on account of advance paid to Bhakra Beas Management Board (BBMB) for construction of NPTI building at Nangal. Out of this, ₹ 9.72 crore (₹ 8.84 crore being expenditure incurred on construction and ₹ 0.88 crore being BBMB's departmental charges @ 10 *per cent*) were utilized by BBMB in construction and completion of NPTI building. As such, this expenditure incurred on building should have been capitalized and shown under Fixed Assets. Non-capitalization of the same resulted in overstatement of 'Current Assets, Loans, Advances, etc (Schedule 11)' and understatement of 'Fixed Assets (Schedule 8)' by ₹ 9.72 crore.

4. Bureau of Energy Efficiency

Energy Conservation Fund (Corpus Fund) (Schedule 1) ₹ 286.50 crore

The above does not include labeling fee amounting to ₹ 34 lakh received in March 2013 but not accounted for in the books of accounts. This resulted in the understatement of Energy Conservation Fund (Corpus Fund) as well as Investment from Earmarked/Endowment Funds (Schedule 9) by ₹ 34 lakh.

5. Jawaharlal Nehru Port Trust

(i) Sundry Debtors - ₹ 494.02 crore

This includes an amount of ₹ 4.53 crore receivable from Nhava Sheva International Container Terminal (NSICT) BOT operator as on 31 March 2013. Out of this, an amount of ₹ 3.50 crore pertains to non recovery of CISF Charges for the period 2004-05 to 2010-11. As per clause 6.82 of the license agreement, the licensee was liable to pay 40 *per cent* of actual relevant expenditure incurred by the licensor on the deployment of CISF security arrangement at the terminal. However the licensee did not pay CISF charges due to dispute on the excess charging of CISF charges for the period 2001-02 to 2010-11. As per the Arbitration Award (September 2011) the licensee shall pay to the licensor at 40 *per cent* of CISF direct and relevant charges incurred for the terminal. In accordance with arbitration award the licensee is not liable to pay this ₹ 3.50 crore. The Board in its meeting held on 29 May 2013 accepted the arbitration award taking in view, the opinion of Additional Solicitor General of India, that the subject matter cannot be challenged and the award may be implemented. In view of this the excess amount of ₹ 3.50 crore needs to be adjusted in the accounts. This resulted in overstatement of Sundry Debtors and Profit for the year.

(ii) Current Liabilities & Provision - Retirement Benefits - ₹ 38.30 crore

According to actuarial valuation done by the Life Insurance Corporation of India, there was total liability of ₹ 558.55 crore on account of Pension Fund, Gratuity Fund and Leave Encashment Fund as on 31 March 2013. Against this, fund value was ₹ 462.56 crore including total contribution of ₹ 11.36 crore and provision of ₹ 122.90 crore was being paid/made during the year. The shortfall liability to the extent of ₹ 95.99 crore as per the actuarial valuation had not been fully provided during the year. Non provision of liability as per actuarial valuation during the year on retirement benefits in accordance with AS 15 resulted in understatement of provision for Employees Retirements Benefits and overstatement of the Profit for the year by ₹ 95.99 crore.

6. Kandla Port Trust

i) Capital Work In Progress - ₹ 234.29 crore

Non-capitalization of six projects completed and put to use (between September 2011 to January 2013) resulted in overstatement of Capital work in progress and understatement of Gross Block by ₹ 5.71 crore.

In the absence of useful life and depreciation rate to be charged, the impact on the profitability could not be commented upon.

ii) Gratuity Fund

As per actuarial valuation of Gratuity Fund carried out by the Life Insurance Corporation of India, the liability towards Gratuity Fund was ₹ 138.02 crore as against the available fund of ₹ 110.37 crore. Hence, there was a short provision to the extent of ₹ 27.65 crore resulting in understatement of Current Liabilities and overstatement of Profit by ₹ 27.65 crore.

7. Mormugao Port Trust

i) Fixed Assets -Gross Block – ₹ 636.84 crore

Mormugao Port Trust purchased two pilot launches 'Pulivasal' and 'Shingle' from Sethusamudram Corporation Ltd., Chennai on 5 March 2010 and 3 May 2010 respectively. The management had not made any payments towards the cost of these launches and no provisions had been made in the accounts in this respect. The cost of launches was ₹ 3.24 crore and ₹ 3.22 crore respectively.

Non-provision of liabilities towards acquisition of assets resulted in understatement of Liabilities by ₹ 6.46 crore and understatement of Fixed Assets for the corresponding amount. Further, the depreciation undercharged on the assets for the last three years was ₹ 95.38 lakh.

(ii) As described in the 'Significant Accounting Policies', the Port had been following the straight-line method of depreciation fixing the economic life of the assets in accordance with directives/guidelines issued by the Government. Accordingly the estimated life of the assets was fixed considering the rate of depreciation as per Schedule XIV of the Companies Act, 1956. However, in respect of 103 items of assets, though the life had not expired as on 31 March 2013, the book value was reduced to zero which resulted in excess provision of accumulated depreciation by ₹ 11.61 crore and corresponding understatement of gross fixed assets.

8. Mumbai Port Trust

i) Non-transfer of debit balance of Profit and Loss account to General Reserve - ₹ 42.56 crore

As per common framework for financial reporting for port trust, net deficit of Mumbai Port Trust for the year 2012-13 of ₹ 42.56 crore should have been adjusted to the available balance of General Reserve (₹ 41.49 crore) and balance (₹ 1.07 crore) shown in the asset side of the Balance Sheet. Debiting net deficit of the year 2012-13 to Development and Repayment of Loan and Contingencies (DRLC) account resulted in understatement of DRLC by ₹ 42.56 crore, overstatement of General Reserve by ₹ 41.49 crore and understatement of profit and loss account in the asset side by ₹ 1.07 crore.

ii) Variation between fund liability and investment

Mumbai Port Trust created funds for Replacement, Rehabilitation and Modernisation of Capital Assets and Development and Repayment of Loan and Contingencies. As per common framework for financial reporting for port trust, a shortfall in funded investment will also need to be indicated by way of note. Mumbai Port Trust had not invested the full funds created for the purpose and the shortfall in investment of these funds was ₹ 1204.61 crore as on 31 March 2013 as shown below:

(₹ in crore)

Sl. No.	Particulars	Fund Liability	Investment	Difference
1.	Fund for Replacement, Rehabilitation and Modernisation of Capital Assets	3444.28	2735.49	708.79
2.	Fund for Development, Repayment of Loans and Contingencies	836.64	340.82	495.82
	Total	**4280.92**	**3076.31**	**1204.61**

Mumbai Port Trust in the Notes Forming Part of Accounts for the year 2012-13 had not disclosed the shortfall of ₹ 1204.61 crore.

iii) Current liabilities and Provisions – ₹ 4385.62 crore

As per actuarial valuation of Gratuity Fund carried out by Life Insurance Corporation of India, liability towards Gratuity Fund was ₹ 774.51 crore as against the available fund of ₹ 615.12 crore. Hence, there was a short provision to the extent of ₹ 159.39 crore resulting in understatement of Current Liabilities and understatement of loss by ₹ 159.39 crore.

Similarly as per actuarial valuation of Pension Fund carried out by Life Insurance Corporation of India, liability towards Pension Fund was ₹ 6949.43 crore as against the available fund of ₹ 4802.48 crore. Hence, there was a short provision to the extent of ₹ 2146.95 crore resulting in understatement of current liabilities and understatement of loss by ₹ 2146.95 crore.

iv) Floating Craft ₹ 170.44 crore

Gross book value and net book value of dredger Vivek, which was retired from use and kept for disposal, as on 31 March 2013 was ₹ 41.71 crore and ₹ 8.35 crore respectively. As per valuation carried (September 2012) out by the Indian Maritime University, Vishakhapatnam, the value of the dredger was ₹ 3.45 crore. However, Mumbai Port Trust continued to show the assets under fixed assets at its original value. Not showing the asset separately/charging off the known loss resulted in overstatement of gross block by ₹ 41.71 crore, net block by ₹ 8.35 crore, depreciation by ₹ 33.36 crore and understatement of loss by ₹ 4.90 crore.

9. Mumbai Port Trust Pension Fund Trust

Corpus /Capital Fund and Liabilities - Schedule I

The fund had a deficit of ₹ 631.22 crore as against the actuarial liability of ₹ 5433.70 crore towards pension fund.

10. Seamen's' Provident Fund Organisation (Ministry of Shipping)

Current Assets, Loans Advances – ₹ 31.85 crore (Schedule 11)

The above head was understated by ₹ 141.03 lakh and Interest Suspense account under Earmarked / Endowment Fund was also understated by same amount due to wrong calculation and not taking into account accrued interest.

11. Chairman Mumbai Port Trust (Erstwhile Bombay Dock Labour Board)

i) Dock Workers Welfare Fund – ₹ 3.88 crore

The above amount represents only the book balance without actual physical availability of funds. Hence, the requirement of matching the investment in respect of earmarked funds had not been fulfilled.

ii) Current Liabilities – ₹ 580.98 crore

Aggregate of investments in respect of Provident Fund (₹ 405.21 crore), accrued Interest thereon (₹ 20.51 crore) and balance at bank in respect of Provident Fund (₹ 0.56 crore) amounted to ₹ 426.28 crore only as against the Provident Fund balance of ₹ 441.74 crore. Thus, Investment against the Provident Fund was short by ₹ 15.46 crore.

iii) The above includes ₹ 62.55 crore towards Pension Fund for which there was no matching investment made by BDLB. Hence, the requirement of matching the investment in respect of earmarked funds had not been fulfilled.

iv) The above includes ₹ 15.91 crore towards Gratuity Fund for which there was no matching investment made by BDLB. Hence, the requirement of matching the investment in respect of earmarked funds has not been fulfilled.

12. Khadi and Village Industries Commission

Endowment Fund – ₹ 293.67 crore (Schedule 3)

i) This does not include ₹ 395.75 crore being aggregate of unspent plan fund balances lying with Directorates /field offices and interest earned by field offices of the Commission due to the deficient accounting policy of booking the amounts transferred to unit offices as expenditure. This resulted in understatement of 'Endowment Fund' and 'Cash and Bank' balances by ₹ 395.75 crore.

ii) This includes ₹ 114 crore being the aggregate of imprest advances provided by the Commission over the years to its Unit Offices, State Directors, Institutions (₹ 55.31 crore) and nodal banks (₹ 22.51 crore). Further, the Commission did not have details of imprest balances treated as 'Loans and Advances' amounting to ₹ 36.18 crore. This resulted in overstatement of 'Endowment Fund' and 'Loans and Advances' by ₹ 114 crore.

iii) Imprest Loan – ₹ 29.74 crore

The above represents account balances being carried forward since several years consisting of imprest loans given to Khadi and Village Industries Boards, Institutions and field offices. The claims preferred earlier could not be adjusted for want of proper vouchers/expenditure statements from field offices (Schedule 18-B, Paragraph 6.4). Continued retention of the same as 'Imprest Loan' in the books of accounts has resulted in overstatement of 'Endowment Fund' and 'Loans and Advances' by ₹ 29.74 crore.

13. Stressed Assets Stabilization Fund (SASF)

i) Loans and Advances transferred to SASF from IDBI including Debenture Loan – ₹ 6549.84 crore (Schedule 11)

This was overstated by ₹ 1625.67 crore due to depicting the gross loan outstanding transferred by IDBI. Since the SASF was formed for administering and managing stressed assets of ₹ 9000 crore transferred from IDBI, all the entries in the financial statements of SASF should be with reference to ₹ 9,000 crore. If SASF was desirous of disclosing the Gross Loan Outstanding in the financial statements, it could disclose the same by way of notes to the accounts. However, necessary adjustments were required to be made for the sacrifices to be made in respect of resolved / unresolved cases.

ii) Claims Receivable (Expenses Recoverable) – ₹ 5.29 crore

As per Clause 18(c) of the Trust Deed all costs of administering the Trust were to be borne by IDBI. However, SASF recovered from the proceeds of settlement of stressed assets transferred by IDBI a sum of ₹ 72.86 crore towards expenditure incurred on safeguarding borrowers' assets and reimbursed to IDBI. As there was no provision in the trust deed to recover such amount from the realisation of stressed assets, recovery of ₹ 72.86 crore from the realisation of stressed assets and reimbursement to IDBI was irregular. SASF should, therefore, show ₹ 72.86 crore as recoverable from IDBI Bank. Claims receivable and current liabilities were, therefore, understated by ₹ 72.86 crore.

14. Kolkata Port Trust (KoPT)

i) Fixed/ Capital Assets: ₹ 835.38 crore

Expenditure amounting to ₹ 8.55 crore [₹ 0.80 crore for Buildings, ₹ 3.35 crore for Roads, ₹ 0.01 crore for Plant & Machinery and ₹ 0.15 crore for Electric Installation and ₹ 4.24 crore for railway and rolling stock at Haldia Dock Complex (HDC)] incurred for repair, replacement, rewiring, etc., was capitalised in the year 2012-13 instead of charging off as revenue expenditure.

This resulted in over-statement of Fixed Assets (Net Block) by ₹ 8.55 crore, Provision for Depreciation by ₹ 0.25 crore and under-statement of loss by ₹ 8.30 crore.

ii) Capital Work-in-Progress: ₹ 98.09 crore

Revenue expenditure amounting to ₹ 4.18 crore incurred for repair, replacement, refurbishment etc. was kept as Capital Work in Progress as on 31 March 2013 instead of charging off as revenue expenditure. This resulted in over-statement of Capital Work in Progress and under-statement of Loss by ₹ 4.18 crore.

iii) Sundry Debtors - ₹ 2628.23 crore

As per Common Framework for Financial Reporting for Major Port Trusts approved by GoI, provisions for bad and doubtful debts should be created. Age-wise analysis of the sundry debtors (outstanding for more and less than 6 months) should also be disclosed in the annual accounts which was not done. Scrutiny of accounts revealed that:-

Sundry debtors (Government Dues) included old dues of ₹ 33.28 crore pertaining to the period prior to 2003-04. The recoverability of the amount was doubtful as no files/documents could be made available to audit in support of such old claims. No provision was made against such debtors. This resulted in overstatement of Sundry Debtors by ₹ 33.28 crore and understatement of loss by ₹ 33.28 crore.

Further sundry debtors (Non Government Dues) included old dues of ₹ 35.10 crore pertaining to the period prior to 2003-04. The recoverability of the amount was doubtful as no files/documents could be made available to audit in support of such old claims. No provision was made for the same. This resulted in overstatement of Sundry Debtors and understatement of loss by ₹ 35.10 crore.

iv) Current Liabilities and Provisions - ₹ 2758.35 crore

As per actuarial valuation dated 01 March 2013 Liabilities for Pension and Gratuity of present employees were ₹ 1913.80 crore and ₹ 300.60 crore respectively (total ₹ 2214.40 crore) against which funds of ₹ 1120.25 crore was available. Though this aspect had been mentioned in the Notes on Accounts, remaining ₹ 1094.15 crore was not provided for in the accounts. Further, the actuarial valuation of pension for the employees retired on or before 31 March 2004 was assessed at ₹ 1693.38 crore. Such liability was neither covered by any fund nor provided for in the accounts as on 31 March 2013.

Thus non provision for accrued pension and gratuity liability has resulted in understatement of Provision for Employee Benefits and understatement of loss by ₹ 2787.53 crore.

15. Paradip Port Trust

i) Fixed Assets (Schedule-3) - ₹ 1428.56 Crore

Assets valuing ₹ 15.28 crore put to use during the year 2011-12 & 2012-13 were not capitalized and depreciation was not provided accordingly.

Capital works-in-progress was understated by ₹ 1.26 crore due to non-inclusion of withheld amount from the contractor for the Railway work for deep draught berth at Paradip Port.

ii) Estate Maintenance- ₹ 33.19 crore

The above expenditure was overstated due to inclusion of ₹ 2.44 crore being capital expenditure on supply, installation and commissioning of High Mast Lighting towers inside Harbour area which should have been capitalised. This resulted in understatement of net Surplus by ₹ 2.44 crore and understatement of Capital Works in Progress by the same amount.

iii) Gratuity Payment - ₹ 0.11 Crore

As per actuarial valuation done by LIC, the liability towards group gratuity scheme of PPT was ₹ 105.31 crore as on 31 March 2013. The balance of the gratuity fund lying with LIC as on that date was ₹ 67.88 crore (as per the unaudited statement). However, neither any payment had been made to LIC nor any provision made in the annual accounts for ₹ 39.19 crore towards deficit in gratuity fund payable to LIC. This resulted in understatement of provision for gratuity contribution by ₹ 37.43 crore as well as overstatement of Net Surplus by the same amount.

16. Tea Board, Kolkata

Liability

Non-provision of ₹ 412.84 lakh, being amount payable to tea growers under Orthodox Tea Production Subsidy Scheme remaining unpaid at the end of the year, resulted an understatement of expenditure as well as liability by ₹ 412.84 lakh.

17. Coal Mines Provident Fund Organisation, Kolkata

i) Current Liabilities and Provisions

As per rule 22 of Rules of the 'Coal Mines Pension Scheme -1998,' the Commissioner shall be responsible for valuation of the Pension fund every three year by an actuary to be appointed by the Board. The recommendations of the actuary shall be placed by the Commissioner before the Board'. First actuarial valuation report was submitted on 31 March 2001, while the second actuarial valuation which was due on 31 March 2004, was done as at 31 March 2005. Third valuation was due on 31 March 2007, which was not done till 31 March 2013. No provision was made in the accounts as on 31 March 2013, which was not in accordance with AS-15.

ii) Accrued Interest of STDR / Fixed Deposit

Interest accrued on bank deposits which were for a period less than one year, had been calculated incorrectly. Interest had been calculated for the complete period of April 2012 to March 2013/(365 days), though the commencement of deposit and maturity period fell in two different financial years. Accrued interest worked out to ₹ 99.25 crore while the amount considered in accounts was ₹ 208.90 crore. There was thus, overstatement of Income over Expenditure as well as Current Assets to the tune of ₹ 109.65 crore.

iii) Interest accrued on SDS

Interest income considered in the accounts was ₹ 1453.88 crore, on receipt basis. Total interest as per security description for 2012-13, worked out to ₹ 1321.80 crore (8 *per cent* of 16522.50 crore) as against ₹ 1453.88 crore considered on actual receipt basis which was not in accordance with accrual basis of accounting. Excess credit of interest, resulted in overstatement of income over expenditure as well as Current Assets, Loans and Advances by ₹ 132.08 crore.

iv) CMPF Pension Main A/c – Accrued Interest on PSU Bonds

Interest accrued of ₹ 6.58 crore on the PSU Bonds securities had not been considered in the accounts during 2012-13. Non consideration of the above resulted in understatement of Income as well as Current Assets to the tune of ₹ 6.58 Crore.

18. Chennai Port Trust

i) Revenue Reserve – Leave Encashment Fund - ₹ 33.13 Crore.

As per the requirement of Accounting Standard 15 and the Common Framework for Financial Reporting by major port trusts, the liability for Leave Encashment is to be provided for on the basis of actuarial valuation. The Port Trust was provided an amount of ₹ 33.13 crore towards Leave Encashment Fund during the year 2012-13. Taking into account the actuarial valuation done during the year 2010-11, the liability worked out to ₹ 58.95 crore. This resulted in short-provision of ₹ 25.82 crore. This short-provision of liability resulted in overstatement of Net Surplus and understatement of Current Liabilities and Provisions to the extent of ₹ 25.82 crore. (refer Accounting Policy (A) on Leave Encashment).

ii) Pension Fund- ₹ 1840.44 crore and Gratuity Fund- ₹ 192.20 crore

As per the requirement for Accounting Standard 15 and the Common Framework for Financial Reporting by major port trusts, the liability for Pension Fund and Gratuity Fund is to be provided for on the basis of actuarial valuation. The Port Trust provided an amount of ₹ 1840.44 crore towards Pension Fund and ₹ 192.20 crore towards Gratuity Fund during the year 2012-13. As per the actuarial valuation done during the year 2010-11, the liabilities worked out to ₹ 2013.52 crore for Pension Fund and ₹ 212.65 crore for Gratuity Fund. The port had not provided for liabilities as per actuarial valuation.

This had resulted in short-provision of Pension Fund (₹ 173.08 crore) and Gratuity Fund (₹ 20.45 crore.) This short-provision of liability resulted in overstatement of Net Surplus and understatement of Current Liabilities and Provisions to an extent of ₹ 193.53 crore.

19. Cochin Port Trust

Current Liabilities & Provisions – ₹ 305.45 crore (Schedule VIII)

The liability on account of pension and gratuity contribution of existing employees and pensioners worked out to ₹ 1875.51 crore as per actuarial valuation. However, the contribution made to LIC and interest earned towards the contribution as on 31 March 2013 was ₹ 298.96 crore only. Thus, there was a shortfall in contribution of ₹ 1576.55 crore. The Port Trust had not made any provision on this account. This resulted in understatement of Current Liabilities & Provisions and consequent understatement of loss by ₹ 1576.55 crore.

20. Insurance Regulatory and Development Authority

Current Assets, Loans and Advances -Interest accrued but not due-Bank Deposits- ₹ 46.05 crore.

Above included ₹ 11.68 crore being excess amount due to incorrect calculation of interest on fixed deposit while reckoning the accrued interest as on 31 March 2013. This resulted in overstatement of Other Current Assets as well as excess of Income over Expenditure for the year by ₹ 11.68 crore each.

21. SPICES Board

i) Current liabilities and Provisions (Schedule 7) – □ 64.89 crore

(a) This was understated to the extent of □69.69 lakh due to non provision of outstanding expenses for 2012-13 and consequently, there was under statement of excess of Expenditure over Income by the same extent.

(b) This was understated to the extent of □ 125.26 crore on account of short provision of liability towards pension, leave salary and gratuity of employees as part of terminal benefits. Excess of Expenditure over Income was also understated by the same extent.

22. Marine Products Export Development Authority, Kochi

Establishment Expenses (Schedule 20): ₹ 25.61 Crore

This was understated by ₹ 102.92 crore due to non-charging of the liability for retirement benefits of employees as per actuarial valuation. The Authority had shown this liability under Current Liabilities with corresponding wrong debit to Miscellaneous Expenditure in Balance Sheet instead of routing it through Income and Expenditure Account as required under Accounting Standard-15. This resulted in understatement of excess of Expenditure over Income and consequent overstatement of Capital Fund and overstatement of Miscellaneous Expenditure by ₹ 102.92 crore each.

23. Rubber Board, Kottayam

i) Capital Fund (Schedule 1): ₹ 190.69 crore

Capital fund was overstated by ₹ 16.26 crore due to non-adjustment of deficits of previous years and exhibition of the same as Reserves and Surplus on Assets side. This resulted in overstatement of Assets and Liabilities by ₹ 16.26 crore.

ii) The Board conducted (June 2012) actuarial valuation of retirement benefits and valued the same at ₹ 448.81 crore. No further valuation had been conducted. A Pension Fund created for Board carried a credit balance of ₹ 63.43 crore as on 31 March 2013, which is funded by the Government, Employer, income from investment, etc. The liability of ₹ 385.38 crore (₹ 448.81 crore - ₹ 63.43 crore) had neither been provided nor disclosed in accounts.

24. Delhi Development Authority

i) Urban Development Fund (UDF)- ₹ 2850.99 crore

Delhi Development Authority has been maintaining Urban Development Fund (UDF) on behalf of Ministry of Urban Development (MoUD). The Fund was created in 1992-93 out of the sale proceeds from conversion of properties from lease hold to freehold basis. DDA on regular interval had been releasing funds as per the directions and approval of the Project Approval Committee. The closing balance of UDF was shown as ₹ 2850.99 crore. However, as per Schedule – F Investment of Earmarked/Endowment Funds the total amount of UDF funds worked out to ₹ 2434.24 crore. Thus there was a shortfall of UDF Investment of ₹ 416.75 crore.

ii) Current Assets, Loans and Advances-Commonwealth Games Assets-₹ 1468.33 crore

The above assets represents 333 numbers Commonwealth Games flats purchased by DDA from M/s Emaar MGF in May 2009 under a financing aid-package for a total consideration of ₹ 766.89 crore. The DDA depicted the value of above flats as ₹ 1468.33 crore at which these flats were expected to be sold, whereas going by the concept of conservatism and the provisions of AS-2 'Inventory valuation' the flats should have been shown at cost i.e. ₹ 766.89 crore or net realizable value, whichever is less. Thus, valuing the said inventory at a higher price resulted in overstatement of current assets by ₹ 701.44 crore.

iii) Increase in Stock & Works (Schedule-K)- ₹ (-) 1122.43 crore

The above includes in the stock of CWG-333 flats purchased by DDA from M/s Emaar MGF in May 2009 under a scheme called 'Financing aid- package' for a total consideration of ₹ 766.89 crore. The authority had shown the opening balance and closing balance of such stock as ₹ 919.05 crore and ₹ 1468.33 crore respectively under Schedule-K. As such the authority booked income of ₹ 549.28 crore on account of increase in stock. It was, however, noticed from the records that the possession of the flats had not yet been handed over by the Project Developer to the Authority. Further, as the said flats had not been sold by the DDA upto 31 March 2013, hence routing of the same through Income & Expenditure account was irregular. Further, valuation of these 333 flats from ₹ 919.05 crore to ₹ 1468.33 crore itself was incorrect. This resulted in the overstatement of income by ₹ 549.28 crore as well as the reserve and surplus of the Authority by the same amount.

iv) Accounting Policy 6(c) regarding valuation of Finished Stock reads that "Built up Units comprising of Housing Stock are valued at standard cost at which expected to be sold, including land premium, less estimated cost of completion."

The above accounting policy was inconsistent with the provisions of Accounting Standaard-2 on 'Inventory Valuation' according to which the inventories should be valued at cost or net realisable value whichever is less.

v) Reconciliation of Sundry Debtors

The DDA had shown ₹ 750.99 crore as Sundry Debtors in the financial statements of General Development Account as on 31 March 2013. There was no system of providing adequate provision for bad and doubtful debts. Further, the Authority had not been maintaining party-wise and age-wise breakup of debtors. Also, there was no proper system of monitoring of recovery of instalments in respect of hire-purchase flats. As such the Sundry Debtors valuing ₹ 750.99 crore in the financial statements for the year ending March 2013 could not be vouchsafed in Audit.

vi) Nazul-II Accounts

In respect of Nazul-II Accounts the Authority was preparing Receipts and Payments Accounts only, as a result of which the position of total assets and liabilities of Nazul-II were not depicted in the financial statements as may be seen from a few of the cases noticed in audit as under:

a. An amount of ₹ 31.89 crore (54.93 *per cent* of total liabilities of ₹ 58.05 crore) allocated by General Development Account towards administrative and establishment expenses for Nazul-II remained unaccounted in the financial statements for the period ended 31 March 2013.

b. An amount of ₹ 1500.00 crore was sanctioned during 2011-12 by the MoUD as grant from Nazul-II to Delhi Metro Rail Corporation. Out of ₹ 1500.00 crore DDA has released ₹ 600 crore so far (₹ 300.00 crore each in 2011-12 and 2012-13) to DMRC. However, the liability of balance amount of ₹ 900.00 crore was not depicted in the accounts.

c. Accounts did not depict assets valuing ₹ 1454.79 crore, in terms of 304 flats, which were available for sale on the Balance Sheet date.

d. Nazul-II had investments amounting to ₹ 13903.00 crore as on 31 March 2013. Although all investment transactions are carried through the Receipt and Payments Account made for Nazul-II, in the absence of the Balance Sheet for Nazul-II, the investments position as on 31 March 2013 was not reflected appropriately.

25. Petroleum and Natural Gas Regulatory Board, New Delhi (PNGRB)

Current Liabilities: ₹ 16.34 crore

Income of PNGRB is not exempted under section 10 (46) of the Income Tax Act, 1961. Despite being pointed out by audit in the previous year, PNGRB had neither worked out the amount nor provided the income tax liability since assessment year 2009-10 onwards. PNGRB had also not complied with the essential condition of filing IT Return for obtaining exemption under section 10 (46) of the Income Tax Act, 1961.

26. Textiles Committee

i) Current Liabilities and Provisions (Schedule 2) ₹ 495.02 lakh

The income of the Committee is not exempted under section 10 (20) of the Income Tax Act, 1961 as the Committee is not one of the specified local authorities mentioned in the explanation to that section. In addition, the Committee is not registered as per section 12 A for availing tax exemption under section 11 of the Income Tax Act, 1961. Despite being pointed out by audit in the previous year, the Committee had neither worked out the amount nor provided the income tax liability from assessment year 2003-04 onwards.

ii) Fee from Ginning & Pressing factories scheme (Schedule 11 B) - ₹ 147.47 lakh

The above does not include ₹ 110.09 lakh relating to income under the scheme of assessment of Ginning & Pressing factories up to the year 2012-13. The Committee recognized ₹ 290.91 lakh as income against the actual income of ₹ 401.00 lakh relating to grading, registration and surveillance fees. This resulted in under-statement of other income by ₹ 110.09 lakh and surplus to that extent.

27. Oil Industry Development Board

i) Investments (Schedule-10) Others : ₹ 2,019.61 crore

This included ₹ 50.34 crore being the value of investment in equity share of Biecco Lawrie Limited (BLL). BLL is a loss making company and its accumulated losses had exceeded the Capital Funds and Reserve Funds, leading to negative net worth. Government of India decided (May 2011) to convert OIDB loan of ₹ 32.76 crore into equity thereby enhancing BLL's equity capital from existing ₹ 42 crore to ₹ 74.76 crore and reduction of equity capital from ₹ 74.76 crore to ₹ 15.16 crore by setting off accumulated losses to the extent of ₹ 59.60 crore. As per Accounting Standard 13, diminution in the value of investment of ₹ 50.34 crore, being other than temporary, should have been provided for. As estimated by Management, the provision for diminution in the value of Investments works out to ₹ 40.13 crore.

ii) Corpus Fund created without giving it statutory status

On the directions (October 2004) of MoPNG, a separate fund called 'Hydrogen Corpus Fund' was established for carrying out various R&D activities in the year 2004. MoPNG had however, stated that there was no necessity of creating any separate Trust or organization or society to handle this fund. OIDB was asked to maintain the accounts of the corpus fund. It was decided that the fund would be subject to financial auditing as per OIDB norms.

As on 31 March 2013, an amount of ₹ 129.32 crore had accumulated in the Corpus Fund which is being kept in various banks, outside the accounts of OIDB. No formal audit and accountability mechanism have been created for the fund. In view of the considerable accounts involved, a formal oversight mechanism over the finances of the fund is essential.

28. All India Institute of Medical Sciences, New Delhi (AIIMS)

(i) Liabilities- Non Institute Schemes- ₹ 48.08 crore

The above represent liability on account of funds received from various agencies for research projects. This liability included an amount of ₹ 5.52 crore accumulated over the years on account of administrative charges recovered from research projects. This amount being levied as administrative charges of AIIMS on the projects of other agencies was the income of AIIMS and there was no liability of AIIMS for this amount. This resulted in overstatement of liability and understatement of Income by ₹ 5.52 crore.

(ii) Interest Income - ₹ 20.54 crore

Funds received from various Departments/Organizations for treatment of their patients are deposited in patient treatment account and the balance amount remaining unutilized is refunded to the concerned Department/Organization at the end of the treatment. The fund under this head earns interest during the treatment period of the patient which is non refundable and as such is an income to the Institute.

AIIMS had earned interest of ₹ 1.50 crore but this had not been included as income in the Accounts resulting in understatement of Income and overstatement of Liability by the like amount.

29. Employees' Provident Fund Organisation

Sundry Credits – ₹ 309.84 crore

The above do not include ₹ 32.52 crore being the mandatory contribution by EPFO equal to the amount received from employees. This resulted into understatement of Sundry Credits and Expenditure by ₹ 32.52 crore each.

30. Employees' State Insurance Corporation

(i) Current Liabilities & Provision - ₹ 719.15 crore

The above does not include bills amounting to ₹ 42.02 crore in respect of construction projects presented to ESIC for payment but pending as on 31 March 2013 resulting in understatement of the Current Liabilities as well as Capital Work in Progress by ₹ 42.02 crore.

(ii) Fixed Assets ₹ 7018.93 crore

ESIC entered into an agreement with WIPRO on 6 March 2009 for provision of IT Rollout encompassing all activities of ESIC at a cost of ₹ 1181.82crore. The Project was commissioned in June 2011. As per the contract, Corporation was to make payment for the project in 20 equal quarterly installments.

The Corporation booked an expenditure of ₹ 348.64 crore as revenue expenditure on the above project till 31 March 2013. No capitalisation of the assets acquired from the project and liability for the same had been incorporated in the accounts. In the absence of the details of assets acquired from the project, audit could not work out the effects of this transaction on the accounts.

31. Indian Institute of Technology, Jodhpur

Fixed Assets- ₹ 82.50 crore

Institute charged lesser depreciation by ₹ 177.88 lakh due to incorrect calculations. This resulted in overstatement of Fixed Assets by ₹ 177.88 lakh and understatement of Depreciation as well as Deficit to the same extent.

32. Malviya National Institute of Technology, Jaipur

Fixed Assets – ₹ 126.59 crore

Although Note to Accounts declared depreciation on Library Books as 100 *per cent* but no depreciation was charged on same. This resulted in over statement of Fixed Assets by ₹ 84.79 lakh and understatement of Expenditure to the same extent.

33. National Institute of Technical Teachers Training and Research Chennai

Fixed Assets – ₹ 11.80 crore

Certain repairs and maintenance of building works viz., cleaning, housekeeping, external/internal painting of the buildings, leakage repairs and repairs to community hall, etc., were capitalized instead of booking the same under revenue expenditure. The incorrect booking of revenue expenditure into Fixed Assets-Buildings has resulted in overstatement of Fixed Assets and understatement of Revenue Expenditure to the extent of ₹ 1.58 crore.

34. Betwa River Board, Jhansi

Miscellaneous Expenditure – ₹ 94.52 crore

The above represent deferred revenue expenditure of ₹ 94.52 crore which was to be written off/ adjusted over a period of 5 years from the year it was incurred i.e.2005-06 as disclosed in the Boards accounting policy. This was not done despite having been pointed out in previous years.

35. Guru Ghasidas Vishwavidyalaya, Bilaspur

Fixed Assets – ₹ 51.70 crore

This does not include the nominal value of land measuring 656 acres provided by the State Government free of cost. No disclosure regarding the same was found included in the Notes on Accounts.

36. Maharishi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain

Current Liabilities and Provisions – ₹ 1.63 crore

This includes ₹ 1.32 crore being provision for liability towards stipends payable to students on completion of sixth year course. However, the provision for the stipend had already included under Deferred Credit Liabilities (Sch-6). This resulted in overstatement of Current Liabilities and Provisions and Expenditure by ₹ 1.32 crore.

37. Indian School of Mines, Dhanbad

Interest Income – ₹ 4.21 crore

As per the accounting policies interest earned from investment of a Project Fund should be credited to the respective project under intimation to the grant sanctioning authority. It was noticed that the interest of ₹ 2.89 crore earned/accrued on investment of different project funds. Instead of crediting to the respective project head, interest earned and accrued was credited to the Income and Expenditure Account as ISM's income. This resulted in overstatement of Interest and understatement of Project Funds by ₹ 2.89 crore.

38. National Institute of Technology (NIT), Jamshedpur

Fees and Subscription – ₹ 11.44 crore

The Institute earned income to the tune of ₹ 1.48 crore under the head hostel admission fee, sports, cultural association development fee, P.B.F. and interest from unspent balances, but it was not exhibited in the Income and Expenditure Account. This resulted in understatement of Income by ₹ 1.48 crore and understatement of Excess of Income over Expenditure to that extent.

39. Aligarh Muslim University, Aligarh

Current Assets, Loan & Advances – ₹ 146.02 crore

The above does not include the amount of Letter of Credit and Advances outstanding from financial year 2009-10 to 2012-2013, amounting to ₹ 7.09 crore against different departments as on 31 March 2013, which were treated as expenditure. This resulted in overstatement of Expenditure by ₹ 7.09 crore and understatement of Current Assets, Loans and Advances by the same amount.

40. Maulana Azad National Urdu University, Hyderabad

(i) Current Liabilities and Provisions- ₹ 49.35 crore

Current Liabilities and Provisions were understated by ₹ 5.8 crore due to provision of ₹ 0.18 crore for the retirement benefits, against an actual liability of ₹ 5.98 crore as on 31 March 2013. This had also resulted in understatement of Expenditure by ₹ 5.8 crore.

(ii) Fixed Assets- ₹ 102.55 crore

Fixed Assets include Purchase orders valuing ₹ 1.12 crore issued during the year towards procurement of assets, though not received during the year but were incorrectly accounted under Fixed Assets. This resulted in overstatement of Fixed Assets and Current Liabilities by ₹ 1.12 crore.

41. The English and Foreign Languages University, Hyderabad

Fixed Assets: ₹ 96.59 crore

Against the cost of ₹ 2.08 crore for Solar PV Power Plant Equipment, which was received, installed and commissioned during the year, only part payment of ₹ 1.04 crore was capitalised, without providing liability for outstanding expenses for the balance amount of ₹ 1.04 crore. This resulted in understatement of Fixed Assets and Current Liabilities by ₹ 1.04 crore.

42. National Institute of Technology, Warangal

Current Assets, Loans, Advances etc.: ₹ 63.8 crore

Current Assets, Loans & Advances, etc., included an amount of ₹ 2.73 crore incorrectly shown as Fee receivable, though the due amount was received during the year from NIT, Suratkal, Karnataka and accounted for as receipt in the Director, NIT Account Cash Book. This resulted in overstatement of Accrued Income and Current Assets by ₹ 2.73 crore each. Surplus had also been overstated to that extent.

43. Rashtriya Sanskrit Vidyapeetha, Tirupati

Current Assets, Loans & Advances ₹ 33.26 crore

Current Assets, Loans & Advances, etc., includes expenditure of ₹ 17.16 crore incurred on sixteen Deposit Works reported as completed by CPWD and buildings inaugurated and put to use, but not yet capitalised. This resulted in understatement of Fixed Assets and overstatement of Advances to CPWD under Current Assets by ₹ 17.16 crore.

44. Rajiv Gandhi University (RGU), Rono Hills, Doimukh Arunachal Pradesh

Income from Investment - ₹ 2.16 crore

An amount of ₹ 1.10 crore earned from investment of Earmarked/Endowment Funds was taken as Income of the University instead of enhancing the corresponding funds in Schedule – 3. This resulted in overstatement of Income in the Income and Expenditure Account and understatement of Earmarked/Endowment Funds in the Balance Sheet by ₹ 1.10 crore each.

45. Postgraduate Institute of Medical Education and Research, Chandigarh

(i) Earmarked/ Endowment Funds

Above included receipts from working women hostel: ₹ 80.76 lakh and Guest Room charges: ₹ 13.15 lakh. These were not the liability of Institute and should have been treated as income. This resulted in overstatement of Earmarked/ Endowment Funds and understatement of income by ₹ 93.91 lakh. Consequently, Corpus/ Capital Funds also understand to the same extent.

(ii) Current liabilities and Provisions - ₹ 230.31crore

Above does not include ₹ 408.56 lakh, being the liability towards revenue nature of expenditure incurred during the year 2012-13 but paid in April/May 2013. Non-provision resulted in understatement of Current liabilities as well as Expenditure for the year by ₹ 408.56 lakh.

(iii) Current Assets, Loans, Advances and other Assets

Deposits for Works: ₹ 77.88 crore

This included ₹ 6434.83 lakh being the expenditure incurred on Capital work/ creation of fixed assets executed on deposit work basis. All these works had already been completed, handed over and put to use. Non capitalization resulted in understatement of Fixed Assets and overstatement of Current Assets (Deposits for Works) by ₹ 6434.83 lakh.

46. Indian Institute of Science Education and Research (IISER), Mohali, Punjab

(i) Current liabilities and Provisions - ₹ 1.71 crore

Above does not include ₹ 2.04 crore being the liability towards purchase of fixed assets/ capital work in progress incurred during the year 2012-13, but paid in April/ May 2013. As the assets were purchased/received in the year 2012-13, necessary provisions should have been made in the books of accounts. This resulted in understatement of Current liabilities as well as Fixed Assets/ CWIP by ₹ 2.04 crore.

(ii) Buildings : ₹ 89.20 crore (Gross Block)

Above included Residential Buildings valuing ₹ 23.95 crore capitalised during the year 2011-12 (₹ 18.50 crore) and 2012-13 (₹ 5.45 crore) on which depreciation at 10 *per cent* had been provided instead of the applicable rate of 5 *per cent* as per the accounting policies. This resulted in overcharging of depreciation by ₹ 99.19 lakh for the current year and ₹ 46.25 lakh for the previous year and understatement of Net Block and Corpus/ Capital Fund by ₹ 1.45 crore.

47. National Institute of Technology, Kurukshetra

Earmarked/Endowment Funds

Institute development Fund (Consultancy) : ₹ 5.87 crore

Above represents the Consultancy Income of the Institute generated by way of providing consultancy services, testing of samples and construction materials which should have been accounted for as income of the Institute. This resulted into overstatement of Earmarked/Endowment Funds by ₹ 5.87 crore as well as understatement of Income to the same extent.

48. Tripura University

General

The bank balances of ₹ 19.24 crore and other fixed assets pertaining to the period of State University had not yet been incorporated in the accounts of the Central University. This resulted into understatement of the Current Assets and the Fixed Assets and also corresponding understatement of Corpus Fund.

APPENDIX - VI

(Referred to in paragraph 1.6 (a))

List of autonomous bodies where internal audit was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Auroville Foundation, Auroville.
2.	Coastal Aqua Culture Authority, Chennai
3.	National Institute of Technical Teachers Training and Research, Chennai
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	National Institute of Siddha, Chennai
6.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
7.	Gandhigram Rural Institute, Dindigul
8.	Central Institute for Classical Tamil, Chennai
9.	National Institute of Technology, Karaikal
10.	Central Council for Research in Siddha.
11.	Coconut Development Board, Kochi
12.	Central University of Kerala, Kasargod
13.	Lakshadweep Legal service Authority, Kavaratti
14.	National Institute of technology, Kozhikode.
15.	Atal Bihari Vajpayee Indian Institute of Information Technology and Mangement, Gwalior
16.	Maharshi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain
17.	Maulana Azad National Institute of Technology, Bhopal
18.	National Judicial Academy, Bhopal
19.	Indira Gandhi National Tribal University, Amarkantak
20.	Dr. Harisingh Gour Vishwavidalaya, Sagar
21.	Betwa River Board, Jhansi
22.	Narmada Control Authority, Indore
23.	Guru Ghasi Das Vishwavidyalya, Bilaspur
24.	National Institute of Technology, Raipur
25.	Indian Institute of Technology, Gandhinagar

26.	Sardar Vallabhbhai National Institute of Technology, Surat
27.	Central university of Jharkhand, Ranchi
28.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
29.	Indian School of Mines, Dhanbad
30.	National Institute of Technology, Jamshedpur
31.	National Institute of Technology, Patna, Bihar
32.	Central University of Bihar, Patna
33.	Nava Nalanda Mahavihara Nalanda, Bihar
34.	Khuda Baksh Oriental Public Library, Patna, Bihar
35.	Allahabad Museum, Allahabad
36.	Aligarh Muslim University, Aligarh
37.	Allahabad University, Allahabad
38.	Babasaheb Bhimrao Ambedkar University, Lucknow
39.	Banaras Hindu University, Varanasi
40.	Board of Apprenticeship Training, Kanpur
41.	Central University of Higher Tibetan Studies, Sarnath, Varanasi
42.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
43.	Indian Institute of Information, Allahabad
44.	Indian Institute of Technology, (BHU) Varanasi
45.	Indian Institute of Technology, Kanpur
46.	Indian Institute of Technology, Roorkee
47.	Kendriya Hindi Sansthan (Mandal), Agra
48.	Moti Lal Nehru National Institute of Technology, Allahabad
49.	Noth Central Zone Cultural Centre, Allahabad
50.	National Institute of Open Schooling, Noida
51.	National Institute of Technology, Pauri
52.	Special Economic Zone Authority, Noida
53.	Rampur Raza Library, Rampur
54.	National Institute of Ayurveda, Jaipur
55.	Indian Institute of Technology, Jodhpur
56.	Malviya National Institute of Technology, Jaipur
57.	National Commission for Backward Classes, New Delhi
58.	National Trust, New Delhi

59.	Central Waqf Council, New Delhi
60.	Indian Nursing Council, New Delhi
61.	Pharmacy Council of India, New Delhi
62.	National Institute of Health and Family Welfare, New Delhi
63.	Central Council for Research in Ayurvedic Science, New Delhi
64.	Central Council for Research in Unani Medicine, New Delhi
65.	Rastriya Ayurvedic Vidyapeeth, New Delhi
66.	Central Council for Indian Medicine, New Delhi
67.	Central Council for Research in Homeopathy, New Delhi
68.	Morarji Desai National Institute of Yoga, New Delhi
69.	National Board of Examination, New Delhi
70.	Medical Council of India, New Delhi
71.	Food Safety and Standard Authority of India, New Delhi
72.	Prasar Bharti, New Delhi
73.	Press Council of India, New Delhi
74.	Indian Council of Medical Research, New Delhi
75.	National Legal Services Authority, New Delhi
76.	National Commission for Protection of Child Right, New Delhi
77.	National Commission for Women, New Delhi
78.	Sports Authority of India, New Delhi
79.	National Dope Testing Laboratory , New Delhi
80.	Indian Council for Philosophical Research, New Delhi
81.	Indian Council for Historical Research, New Delhi
82.	National Bal Bhawan, New Delhi
83.	Jamia Millia Islamia, New Delhi
84.	National Council for Promotion of Urdu Language, New Delhi
85.	National University of Education Planning Administration, New Delhi
86.	National Commission for Minority Educational Education, New Delhi
87.	Shri Lal Bahadur Shastri Rastriya Sanskrit Vidyapeeth, New Delhi
88.	School of Planning and Architecture, New Delhi
89.	National Council for Promotion of Sindhi Language, New Delhi

90.	Veterinary Council of India, New Delhi
91.	Indian council of World Affairs, New Delhi
92.	Indian council for Cultural Relations, New Delhi
93.	Nalanda University, New Delhi
94.	Assam University
95.	Central Institute of Technology, Kokrajhar
96.	National Institute of Technology, Silchar, Assam
97.	North East Zone Cultural Centre (NEZCC), Dimapur
98.	National Research Centre on Mithun (ICAR Project), Jharnapani
99.	North Eastern Hills University (NEHU) Meghalaya
100.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS) Meghalaya
101.	National Institute of Technology, Meghalaya (NIT)
102.	National Institute of Unani Medicine, Bangalore
103.	NIMHANS, Bangalore
104.	Central University of Karnataka, Gulbarga
105.	Rashtriya Sanskrit Vidyapeetha, Tirupati
106.	The English and Foreign Languages University, Hyderabad
107.	Maulana Azad National Urdu University, Hyderabad
108.	National Institute of Rural Development, Hyderabad
109.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli
110.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
111.	National Institute of Technology (NIT), Yupia
112.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
113.	Sant Longowal Institute of Engineering and Technology, Longowal
114.	North Zone Cultural Centre, Patiala
115.	Central University of Haryana, Narnaul/ Mahendergarh
116.	National Horticulture Board, Gurgaon
117.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
118.	National Institute of Technology, Srinagar
119.	Central University of Jammu
120.	National Institute of Technology, Agartala

121.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
122.	South Central Zone Cultural Central Centre, Nagpur
123.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
124.	IIT, Bhubaneswar
125.	NIT, Rourkela
126.	Central University, Koraput
127.	SVNIRTAR, Olatpur, Cuttack
128.	BRAHMAPUTRA BOARD
129.	Wild Life Institute of India, Dehradun
130.	Animal Welfare Board of India, Chennai
131.	Science & Engineering Research Board, New Delhi
132.	Export Inspection Council of India, New Delhi
133.	Rajghat Samadhi Committee
134.	Petroleum and Natural Gas Regulatory Board, New Delhi
135.	Kolkata Port Trust
136.	Paradip Port Trust
137.	Calcutta Dock Labour Board

APPENDIX - VII

(Referred to in paragraph 1.6 (b))

List of autonomous bodies where physical verification of fixed assets was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Kalakshetra Foundation, Chennai
2.	Auroville Foundation, Auroville
3.	Board of Apprenticeship Training, Chennai
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	Gandhigram Rural Institute, Dindigul
6.	Central Institute for Classical Tamil, Chennai
7.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur.
8.	Special Economic Zone Authority, Chennai
9.	Central Council for Research in Siddha.
10.	Indian Institute of Science Education and Research, Thiruvanathapuram
11.	Indian Institute of Science Education and Research, Thiruvanathapuram
12.	Indian Institute of Science Education and Research, Thiruvanathapuram
13.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
14.	Pt. Dwarka Prasad Mishra IIIT (DM), Jabalpur
15.	Indian Institute of Technology, Indore
16.	Betwa River Board, Jhansi
17.	National Institute of Technology, Raipur
18.	Central University of Gujarat, Gandhingar
19.	Indian Institute of Technology, Gandhinagar
20.	Sardar Vallabhbhai National Institute of Technology, Surat
21.	Central university of Jharkhand, Ranchi
22.	National Institute of Technology, Jamshedpur
23.	National Institute of Technology, Patna, Bihar
24.	Nava Nalanda Mahavihara Nalanda, Bihar
25.	Allahabad Museum, Allahabad
26.	Babasaheb Bhimrao Ambedkar University, Lucknow

27.	Banaras Hindu University, Varanasi
28.	National Institute of Technology, Pauri
29.	Indian Institute of Technology, (BHU) Varanasi
30.	Indian Institute of Technology, Roorkee
31.	Special Economic Zone Authority, NOIDA
32.	Rampur Raza Library, Rampur
33.	Central University of Higher Tibetan Studies, Sarnath, Varanasi
34.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
35.	Indian Institute of Technology, Jodhpur
36.	Malviya National Institute of Technology, Jaipur
37.	Indian Institute of Management, Udaipur
38.	National Commission for Backward Classes, New Delhi
39.	All India Institute of Medical Sciences, New Delhi
40.	Central Council for Research in Ayurvedic Science, New Delhi
41.	Central Council for Research in Unani Medicine, New Delhi
42.	Central Council for Research in Yoga and Naturopathy, New Delhi
43.	Morarji Desai National Institute of Yoga, New Delhi
44.	Prasar Bharti, New Delhi
45.	Press Council of India, New Delhi
46.	Indian Council of Medical Research, New Delhi
47.	Sangeet Natak Akademi, New Delhi
48.	National Museum Institute, New Delhi
49.	Delhi Public Library, New Delhi
50.	Sahitya Akademi, New Delhi
51.	National Commission for Protection of Child Right, New Delhi
52.	National Commission for Women, New Delhi
53.	Sports Authority of India, New Delhi
54.	National Council for Education Research and Training, New Delhi
55.	Central Board of Secondary Education, New Delhi
56.	National Bal Bhawan, New Delhi
57.	**Jamia Millia Islamia, New Delhi**
58.	Indira Gandhi National Open University, New Delhi
59.	National University of Education Planning Administration, New Delhi
60.	Rastriya Sanskrit Sansthan, New Delhi
61.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi

62.	School of Planning and Architecture, New Delhi
63.	University Grants Commission, New Delhi
64.	Indian council of World Affairs, New Delhi
65.	Indian council for Cultural Relations, New Delhi
66.	Assam University, New Delhi
67.	Indian Institute of Science Education and Research, Kolkata
68.	Indian Museum, Kolkata
69.	National Institute of Homoeopathy, Kolkata
70.	National Institute of Technology, Silchar, Assam
71.	National Institute of Technical Teachers Training and Research, Kolkata
72.	Central Institute of Technology, Kokrajhar
73.	Chittaranjan National Cancer Institute, Kolkata
74.	Indian Institute of Management, Calcutta
75.	The Asiatic Society, Kolkata
76.	Victoria Memorial Hall, Kolkata
77.	Tezpur University, Assam
78.	Visva Bharati, Santiniketan
79.	North East Zone Cultural Centre (NEZCC), Dimapur
80.	Nagaland University, Nagaland
81.	National Institute of Technology, Meghalaya (NIT)
82.	The English and Foreign Languages University, Hyderabad
83.	Rashtriya Sanskrit Vidyapeetha, Tirupati
84.	School of Planning and Architecture, Vijayawada
85.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
86.	Indian Institute of Science Education and Research, S.A.S. Nagar/Mohali
87.	Indian Institute of Management, Rohtak
88.	National Institute of Technology, Kurukshetra
89.	Indian Institute of Technology, Mandi
90.	Central Institute of Buddhist Studies, Leh
91.	National Institute of Technology, Srinagar
92.	Postgraduate Institute of Medical Education and Research, Chandigarh
93.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli

94.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
95.	National Institute of Technology (NIT), Yupia
96.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
97.	National Institute of Technology, Agartala
98.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
99.	Indian Institute of Technology Bombay, Mumbai
100.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
101.	National Institute of Technology Goa
102.	IIT, Bhubaneswar
103.	Brahmaputra Board
104.	National Tiger Conservation Authority, New Delhi
105.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
106.	Animal Welfare Board of India, Chennai
107.	Export Inspection Council of India, New Delhi
108.	Competition Commission of India
109.	Export Inspection Agency, New Delhi
110.	Textiles Committee, Mumbai
111.	National Institute of Fashion Technology (Hyderabad, Delhi, Jodhpur & Kangra Centres)
112.	Khadi and Village Industries Commission
113.	Mumbai Port Trust Pension Fund Trust
114.	Kolkata Port Trust
115.	Paradip Port Trust

APPENDIX - VIII

(Referred to in paragraph 1.6 (c))

List of autonomous bodies where physical verification of inventories was not conducted during the year 2012-13

Sl. No.	Name of Autonomous Body
1.	Central University , Thiruvarur
2.	Board of Apprenticeship Training, Chennai
3.	South Zone Cultural Centre, Thanjavur (2 year accounts)
4.	Gandhigram Rural Institute, Dindigul
5.	Central Institute for Classical Tamil, Chennai
6.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
7.	Pondicherry University
8.	Central Council for Research in Siddha.
9.	Indian Institute of Science Education and Research, Thiruvanathapuram
10.	Central University of Kerala, Kasargode
11.	Atal Bihari Vajpayee IIITM, Gwalior
12.	National Institute of Technical Teachers' Training & Research, Bhopal
13.	Pt. Dwarka Prasad Mishra IIIT (DM), Jabalpur
14.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
15.	Indian Institute of Science Education & Research, Bhopal
16.	Betwa River Board, Jhansi
17.	Narmada Control Authority, Indore
18.	Guru Ghasi Das Vishwavidyalya, Bilaspur
19.	National Institute of Technology, Raipur
20.	Indian Institute of Technology, Gandhinagar
21.	Sardar Vallabhbhai National Institute of Technology, Surat
22.	Central university of Jharkhand, Ranchi
23.	National Institute of Foundry and Forge Technology, Hatia, Ranchi
24.	National Institute of Technology, Jamshedpur
25.	National Institute of Technology, Patna, Bihar

26.	Central University of Bihar, Patna
27.	Nava Nalanda Mahavihara Nalanda, Bihar
28.	Allahabad Museum , Allahabad
29.	Babasaheb Bhimrao Ambedkar University, Lucknow
30.	Banaras Hindu University, Varanasi
31.	Central University of Higher Tibetan Studies, Sarnath Varanasi
32.	Hemwati Nandan Bahuguna Garhwal University, Garhwal
33.	Indian Institute of Technology, (BHU) Varanasi
34.	Indian Institute of Technology, Roorkee
35.	National Institute of Technology, Pauri
36.	Special Economic Zone Authority, NOIDA
37.	Rampur Raza Library, Rampur
38.	Indian Institute of Technology, Jodhpur
39.	Indian Institute of Management, Udaipur
40.	Malviya National Institute of Technology, Jaipur
41.	National Commission for Backward Classes, New Delhi
42.	Pandit Deendayal Upadhyaya Institute for the Physically Handicapped, New Delhi
43.	Central Council for Research in Ayurvedic Science, New Delhi
44.	Central Council for Research in Unani Medicine, New Delhi
45.	Central Council for Research in Yoga and Naturopathy, New Delhi
46.	Morarji Desai National Institute of Yoga, New Delhi
47.	Prasar Bharti, New Delhi
48.	Press Council of India, New Delhi
49.	Indian Council of Medical Research, New Delhi
50.	Lalit Kala Akademi, New Delhi
51.	Sangeet Natak Akademi, New Delhi
52.	National School of Drama, New Delhi
53.	National Museum Institute, New Delhi
54.	Gandhi Smriti and Darshan Samiti, New Delhi
55.	National Commission for Protection of Child Right, New Delhi
56.	National Commission for Women, New Delhi
57.	Sports Authority of India, New Delhi

58.	National Council for Educational Research & Training, New Delhi
59.	National Bal Bhawan, New Delhi
60.	National University of Education Planning Adminstration, New Delhi
61.	Rastriya Sanskrit Sansthan, New Delhi
62.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
63.	School of Planning and Architecture, New Delhi
64.	University Grants Commission, New Delhi
65.	Indian council of World Affairs, New Delhi
66.	Indian council for Cultural Relations, New Delhi
67.	Assam University
68.	Central Institute of Technology, Kokrajhar
69.	Chittaranjan National Cancer Institute, Kolkata
70.	Victoria Memorial Hall, Kolkata
71.	Indian Museum, Kolkata
72.	North East Zone Cultural Centre (NEZCC), Dimapur
73.	Nagaland University, Nagaland
74.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
75.	National Institute of Technology, Meghalaya (NIT)
76.	National Institute of Technology, Warangal
77.	University of Hyderabad
78.	Maulana Azad National Urdu University, Hyderabad
79.	The English and Foreign Languages University, Hyderabad
80.	Rashtriya Sanskrit Vidyapeetha, Tirupati
81.	School of Planning and Architecture, Vijayawada
82.	Rajiv Gandhi University (RGU), Rono Hills, Doimukh
83.	National Institute of Technology (NIT), Yupia
84.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
85.	Indian Institute of Science Education and Research, S.A.S. Nagar/Mohali
86.	Indian Institute of Management, Rohtak
87.	National Institute of Technology, Kurukshetra

88.	Indian Institute of Technology, Mandi
89.	Central Institute of Buddhist Studies, Leh
90.	National Institute of Technology, Srinagar
91.	Postgraduate Institute of Medical Education and Research, Chandigarh
92.	National Institute of Technology, Agartala
93.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
94.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai
95.	IIT, Bhubaneswar
96.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
97.	Animal Welfare Board of India, Chennai
98.	Competition Commission of India
99.	Textiles Committee, Mumbai
100.	Khadi and Village Industries Commission
101.	Mumbai Port Trust
102.	Kolkata Port Trust

APPENDIX - IX

(Referred to in paragraph 1.6 (d))

List of autonomous bodies which did not make investment of provident fund balances as per the pattern of investment prescribed by the Ministry of Finance

Sl. No.	Name of Autonomous Body
1.	South Zone Cultural Centre, Thanjavur (2 year accounts)
2.	Central University of Gujarat, Gandhinagar
3.	Indian School of Mines, Dhanbad
4.	Motilal Nehru National Institute of Technology, Allahabad
5.	Pandit Deendayal Upadhyaya Institute for the Physically Handicapped, New delhi
6.	Rehabilitation Council of India, New Delhi
7.	Central Waqf Council, New Delhi
8.	Indian Nursing Council, New Delhi
9.	National Institute of Health and Family Welfare, New Delhi
10.	Central Council of Homeopathy, New Delhi
11.	Central Council for Research in Yoga and Naturopathy, New Delhi
12.	Medical Council of India, New Delhi
13.	Prasar Bharti, New Delhi
14.	Press Council of India, New Delhi
15.	Central for Cultural Resources and Training, New Delhi
16.	Indira Gandhi National Centre for the Arts, New Delhi
17.	Lalit Kala Akademi, New Delhi
18.	Sangeet Natak Akademi, New Delhi
19.	National School of Drama, New Delhi
20.	Delhi Public Library, New Delhi
21.	Gandhi Smriti and Darshan Samiti, New Delhi
22.	Nehru Memorial Museum and Library, New Delhi

23.	Sahitya Akademi, New Delhi
24.	Central Adoption Resource Agency, New Delhi
25.	Sports Authority of India, New Delhi
26.	Indian Council for Historical Research, New Delhi
27.	Central Board of Secondary Education, New Delhi
28.	National Bal Bhawan, New Delhi
29.	Indian Institute of Technology, New Delhi
30.	India Gandhi National Open University, New Delhi
31.	Veterinary Council of India, New Delhi
32.	Rashtriya Sanskrit Sansthan, New Delhi
33.	Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
34.	Board of Practical Training, Kolkata
35.	Chittaranjan National Cancer Institute, Kolkata
36.	Indian Institute of Management, Calcutta
37.	Indian Museum, Kolkata
38.	National Council of Science Museum, Kolkata
39.	National Institute for Orthopadically Handicapped, Kolkata
40.	National Institute of Technology, Durgapur
41.	National Institute of Technology, Silchar, Assam
42.	National Institute of Technical Teachers Training and Research, Kolkata
43.	Raja Rammohun Roy Library Foundation, Kolkata
44.	Tezpur University, Assam
45.	Visva Bharati, Santiniketan
46.	Victoria Memorial Hall, Kolkata
47.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
48.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong

49.	Salar Jung Museum, Hyderabad
50.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
51.	Sant Longowal Institute of Engineering and Technology, Longowal
52.	National Institute of Technology, Kurukshetra
53.	National Horticulture Board, Gurgaon
54.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
55.	National Institute of Technology, Hamirpur
56.	Indian Institute of Advanced Studies, Shimla
57.	National Institute of Technology, Srinagar
58.	Postgraduate Institute of Medical Education and Research, Chandigarh
59.	National Institute of Technical Teachers' Training and Research, Chandigarh
60.	Central Institute of Buddhist Studies, Leh

APPENDIX - X

(Referred to in paragraph 1.6 (e))

List of autonomous bodies which are accounting for the grants on realisation/cash basis

Sl. No.	Name of Autonomous Body
1.	Rajiv Gandhi National Institute of Youth Development, Sriperumpudur
2.	Central University of Kerala, Kasargode
3.	Betwa River Board, Jhansi
4.	Lakshmi Bai National Institute of Physical Education, Gwalior
5.	Atal Bihari Vajpayee Indian Institute of Information Technology and Mangement, Gwalior
6.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal
7.	School of Planning & Architecture, Bhopal
8.	Indira Gandhi National Tribal University, Amarkantak
9.	Maulana Azad National Institute of Technology, Bhopal.
10.	Central University of Bihar
11.	National Institute of Technology, Jamshedpur
12.	Allahabad Museum, Allahabad
13.	Allahabad University, Allahabad
14.	Indian Institute of Technology, (BHU) Varanasi
15.	Indian Institute of Management, Kashipur
16.	North Central Zone Cultural Centre, Allahabad
17.	Rampur Raza Library, Rampur
18.	Rastriya Arogya Nidhi, New Delhi
19.	All India Institute of Medical Sciences, New Delhi
20.	National Board of Examination, New Delhi
21.	National Legal Services Authority, New Delhi
22.	National Commission for Minority Educational Education, New Delhi
23.	Rashtriya Sanskrit Sansthan, New Delhi
24.	Central Institute of Technology, Kokrajhar
25.	North East Zone Cultural Centre (NEZCC), Dimapur
26.	Nagaland University, Nagaland
27.	National Research Centre on Mithun (ICAR Project), Jharnapani

28.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
29.	North Eastern Hills University (NEHU)
30.	Salar Jung Museum, Hyderabad
31.	National Council of Rural Institutes, Hyderabad
32.	Indian Institute of Technology, Hyderabad
33.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
34.	Central Institute of Buddhist Studies, Leh
35.	Khadi and Village Industries Commission

APPENDIX - XI

(Referred to in paragraph 1.6 (f))

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

Sl. No.	Name of Autonomous Body
1.	Auroville Foundation, Auroville.
2.	Coastal Aqua Culture Authority, Chennai
3.	National Institute of Technology,Tiruchirapalli
4.	South Zone Cultural Centre, Thanjavur (2 year accounts)
5.	Coconut Development Board, Kochi
6.	National Institute of technology, Kozhikode
7.	National Institute of Management, Kozhikode
8.	Atal Bihari Vajpayee IIITM, Gwalior
9.	Betwa River Board, Jhansi
10.	Indian Institute of Management, Raipur
11.	Indian School of Mines, Dhanbad
12.	National Institute of Technology, Jamshedpur
13.	Allahabad Museum, Allahabad
14.	Aligarh Muslim University, Aligarh
15.	Allahabad University, Allahabad
16.	Board of Apprenticeship Training, Kanpur
17.	Motilal Nehru National Institute of Technology, Allahabad
18.	North Central Zone Cultural Centre, Allahabad
19.	Rampur Raza Library, Rampur
20.	Indian Institute of Technology, Jodhpur
21.	National Institute of Ayurveda, Jaipur
22.	Dental Council of India, New Delhi
23.	National Institute of Health and Family Welfare, New Delhi
24.	Central Council for Research in Yoga and Naturopathy, New Delhi
25.	Central Council of Indian Medicine, New Delhi
26.	Central Council for Research in Homeopathy, New Delhi
27.	Lalit Kala Akademi, New Delhi
28.	Central Adoption Resource Agency, New Delhi
29.	National Council for Educational Research & Training, New Delhi

30.	National Council for Promotion of Urdu Language, New Delhi
31.	National Bal Bhawan, New Delhi
32.	Kendriya Vidyalaya Sangathan, New Delhi
33.	All India Council for Technical Education, New Delhi
34.	Assam University
35.	Board of Practical Training, Kolkata
36.	Chittaranjan National Cancer Institute, Kolkata
37.	Indian Institute of Science Education and Research, Kolkata
38.	Indian Museum, Kolkata
39.	National Council of Science Museum, Kolkata
40.	National Institute of Technology, Durgapur
41.	The Asiatic Society, Kolkata
42.	North East Zone Cultural Centre (NEZCC), Dimapur
43.	National Research Centre on Mithun (ICAR Project), Jharnapani
44.	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences (NEIGRIHMS)
45.	Rajiv Gandhi Indian Institute of Management (RGIIM), Shillong
46.	North Eastern Regional Institute of Science and Technology (NERIST), Nirjuli
47.	National Institute of Technology (NIT), Yupia
48.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
49.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
50.	Sant Longowal Institute of Engineering and Technology, Longowal
51.	National Institute of Technology, Kurukshetra
52.	National Horticulture Board, Gurgaon
53.	National Oilseeds and Vegetable Oils Development Board, Gurgaon
54.	National Institute of Technology, Hamirpur
55.	Indian Institute of Advanced Studies, Shimla
56.	National Institute of Technology, Srinagar
57.	Postgraduate Institute of Medical Education and Research, Chandigarh
58.	National Institute of Technical Teachers' Training and Research, Chandigarh
59.	Central Institute of Buddhist Studies, Leh
60.	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
61.	South Central Zone Cultural Central Centre, Nagpur
62.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai

63.	Indian Institute of Technology Bombay, Mumbai
64.	Visvesvaraya National Institute of Technology, Nagpur
65.	Board of Apprenticeship Training (Western Region), Mumbai
66.	National Institute of Industrial Engineering, Mumbai
67.	Indian Institute of Science Education and Research (IISER), Pune
68.	National Institute of Plant Health Management, Hyderabad
69.	National Institute of Technology, Warangal
70.	University of Hyderabad
71.	Maulana Azad National Urdu University, Hyderabad
72.	The English and Foreign Languages University, Hyderabad
73.	Rashtriya Sanskrit Vidyapeetha, Tirupati
74.	National Institute of Rural Development, Hyderabad
75.	Indian Institute of Technology, Hyderabad
76.	School of Planning and Architecture, Vijayawada
77.	Salar Jung Museum, Hyderabad
78.	Indian Council for Cultural Relations
79.	Export Inspection Agency, New Delhi
80.	Khadi and Village Industries Commission
81.	Kolkata Port Trust
82.	Paradip Port Trust
83.	Tobacco Board
84.	Coir Board, Kochi
85.	Textiles Committee
86.	Agricultural & Processed Food Products Export Development Authority, New Delhi

APPENDIX - XII

(Referred to in paragraph 1.6 (g))

List of autonomous bodies which had not provided depreciation on fixed assets

Sl. No.	Name of Autonomous Body
1.	Sports Authority of India Gandhinagar
2.	National Institute of Technology, Jamshedpur
3.	National Institute of Technology, Patna, Bihar
4.	Nava Nalanda Mahavihara Nalanda, Bihar
5.	Allahabad Museum, Allahabad
6.	Allahabad University, Allahabad
7.	Banaras Hindu University, Varanasi
8.	Board of Apprenticeship Training, Kanpur
9.	Indian Institute of Technology, Kanpur
10.	North Central Zone Cultural Centre, Allahabad
11.	Special Economic Zone Authority, NOIDA
12.	Rampur Raza Library, Rampur
13.	Dental Council of India, New Delhi
14.	Indian Council of Medical Research, New Delhi
15.	Sahitya Akademi, New Delhi
16.	National Commission for Minority Educational Education, New Delhi
17.	National Bal Bhawan, New Delhi
18.	Indian Council for Historical Research, New Delhi
19.	All India Council for Technical Education, New Delhi
20.	Central Institute of Technology, Kokrajhar
21.	Chittaranjan National Cancer Institute, Kolkata
22.	Indian Institute of Technology, Kharagpur
23.	Indian Museum, Kolkata
24.	National Council of Science Museum, Kolkata
25.	Visva Bharati, Santiniketan
26.	Central Institute of Himalayan Culture Studies (CIHCS), Dahung
27.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar
28.	Sant Longowal Institute of Engineering and Technology, Longowal
29.	Indian Institute of Advanced Studies, Shimla
30.	Postgraduate Institute of Medical Education and Research,

	Chandigarh
31.	IIT, Bhubaneswar
32.	NIT, Rourkela
33.	SVNIRTAR, Olatpur, Cuttack
34.	National Institute of Technology, Warangal
35.	Khadi and Village Industries Commission

APPENDIX - XIII

(Referred to in paragraph 1.6 (h))

List of autonomous bodies that revised their accounts as a result of Audit

Sl. No.	Name of Autonomous Body
1.	Indian Institute of Technology, Madras
2.	Kalakshetra Foundation, Chennai
3.	National Institute of Technology, Tiruchirapalli
4.	Board of Apprenticeship Training, Chennai
5.	National Institute of Technical Teachers Training and Research, Chennai
6.	National Institute of Siddha, Chennai
7.	National Institute for Empowerment of Persons with Multiple Disabilities, Chennai
8.	Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kancheepuram.
9.	Jawaharlal Institute of Postgraduate Medical Education and Research
10.	Pondicherry University
11.	National Institute of Technology, Karaikal
12.	Central Council for Research in Siddha.
13.	Lakshadweep Legal service Authority, Kavaratti
14.	Lakshmibai National Institute of Physical Education, Gwalior
15.	AIIMS, Bhopal
16.	National Board of Examination, New Delhi
17.	National Culture Fund New Delhi
18.	Central Board of Secondary Education, New Delhi
19.	IIM, Bangalore
20.	National Institute of Unani Medicine, Bangalore
21.	NIMHANS, Bangalore
22.	National Institute of Technology Surathkal, Mangalore
23.	Central University of Karnataka, Gulbarga
24.	National Institute of Rural Development, Hyderabad

25.	Indian Institute of Technology, Hyderabad
26.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram
27.	National Institute of Fashion Technology
28.	Visakhapatnam Port Trust
29.	Coffee Board (General Fund)

APPENDIX - XIV

(Referred to in Paragraph No. 21.1)

Summarised position of Action Taken Notes awaited from various Ministries/Departments up to the year ended March 2013 as on March 2014

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
1.	Agriculture	2012	1	-	1
2.	Chemical and Fertilizers	2010	1	-	1
3.	Civil Aviation	2009	2	1	1
		2011	1	-	1
		2012	1	1	-
4.	Commerce and Industry	2008	1	-	1
		2012	1	1	-
5.	Culture	2004	1	-	1
		2006	2	-	2
6.	Personnel Planning and Grievances	2011	1	-	1
7.	External Affairs	2009	2	-	2
		2010	1	-	1
		2011	3	-	3
		2012	1	1	-
8.	Finance	2010	2	2	-
		2012	1	-	1
9.	Health and Family Welfare	2000	1	-	1
		2007	1	-	1
		2008	1	-	1
		2009	2	-	2

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
		2010	4	-	4
		2012	4	2	2
10.	Home Affairs	2010	1	-	1
		2012	3	1	2
	Home Affairs (Union Territories)	2007	1	-	1
		2011	1	-	1
		2012	12	10	2
11.	Human Resource Development	2012	2	1	1
12.	Information and Broadcasting	2000	1	-	1
		2011	1	-	1
13.	Law and Justice	2003	1	1	-
14.	Mines Geological Survey of India	1998	1	-	1
		2010	1	-	1
		2012	1	1	-
15.	Overseas Indian Affairs	2012	1	1	-
16.	Power	2012	1	1	-
17.	Rural Development	2002	1	1	-
		2010	1	1	-
		2012	1	1	-
18.	Shipping	2009	1	-	1
		2012	1	1	-
19.	Social Justice and Empowerment	1996	1	-	1
		2003	1	-	1
		2006	1	-	1
		2010	1	-	1
20.	Textiles	2009	1	-	1
		2012	1	1	-

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Civil		
			Due	Not received at all	Under correspondence
21.	Tribal Affairs	1998	1	-	1
		2006	1	1	-
22.	Urban Development	2009	1	-	1
		2011	1	-	1
23.	Women and Child Development	1999	1	-	1
		2003	1	-	1
		2011	3	1	2
		2012	1	1	-
24.	Youth Affairs and Sports	2011	1	1	-
		2012	1	1	-
Total			86	34	52

APPENDIX - XV

(Referred to in paragraph 21.1)

Outstanding Action Taken Notes as of March, 2014 (Autonomous Bodies)

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Autonomous Bodies		
			Due	Not received at all	Under correspondence
1.	Agriculture	1997	1	-	1
		2012	1	1	-
2.	Consumer Affairs, Food and Public Distribution	2011	1	1	-
3.	Culture	1998	1	-	1
		2001	2	-	2
		2004	2	-	2
		2007	1	-	1
		2011	2	-	2
		2012	2	1	1
4.	External Affairs	2012	1	-	1
5.	Health and Family Welfare	1999	1	-	1
		2000	1	-	1
		2003	3	-	3
		2004	1	-	1
		2006	1	-	1
		2008	1	-	1
		2009	1	-	1
		2011	2	-	2
		2012	2	1	1
6.	Home Affairs	2010	2	1	1
7.	Human Resource Development	2001	1	-	1
		2002	1	-	1
		2004	1	-	1
		2006	1	-	1
		2007	2	1	1

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Autonomous Bodies		
			Due	Not received at all	Under correspondence
		2008	1	-	1
		2009	2	-	2
		2010	4	2	2
		2011	3	-	3
		2012	7	7	-
8.	Information and Broadcasting	2010	1	-	1
		2012	1	1	-
9.	Labour & Employment	2009	1	-	1
		2010	1	-	1
		2012	1	1	-
10.	Shipping	2009	1	-	1
		2011	1	-	1
11.	Social Justice and Empowerment	2010	1	-	1
12.	Urban Development	2007	1	-	1
		2011	2	-	2
		2012	1	-	1
13.	Youth Affairs & Sports	2010	1	-	1
		2011	1	-	1
Total			**66**	**17**	**49**

APPENDIX - XVI

(Referred to in Paragraph No. 21.2)

Response of the Ministries/Departments to draft paragraphs

Sl. No	Ministry/ Department	Total No. of Paragraphs	No. and reference to Paragraphs of the Audit Report to which reply not received
1.	Chemical and Fertilizers	2	-
2.	Consumer Affairs	1	-
3.	Culture	4	2 (4.1, 4.3)
4.	External Affairs	6	4 (5.2, 5.3, 5.4 & 5.6)
5.	Food Processing and Public Distribution	3	-
6.	Health and Family Welfare	4	1 (7.1)
7.	Home Affairs	2	1 (8.2)
8.	Human Resource Development	8	6 (9.2, 9.4, 9.5, 9.6, 9.7 & 9.8)
9.	Information and Broadcasting	1	1 (10.1)
10.	Micro, Small and Medium Enterprises	2	2 (11.1 & 11.2)
11.	Personnel, Public Grievances and Pension	1	-
12.	Planning Commission	2	-
13.	Power	1	1 (14.1)
14.	Road Transport and Highways	1	-
15.	Shipping	3	2 (16.2 & 16.3)
16.	Textiles	2	-
17.	Tourism	2	-
18.	Union Territories	5	5 (19.1, 19.2, 19.3, 19.4 & 19.5)
19.	Youth Affairs and Sports	1	1 (20.1)
	Total	**51**	**26**