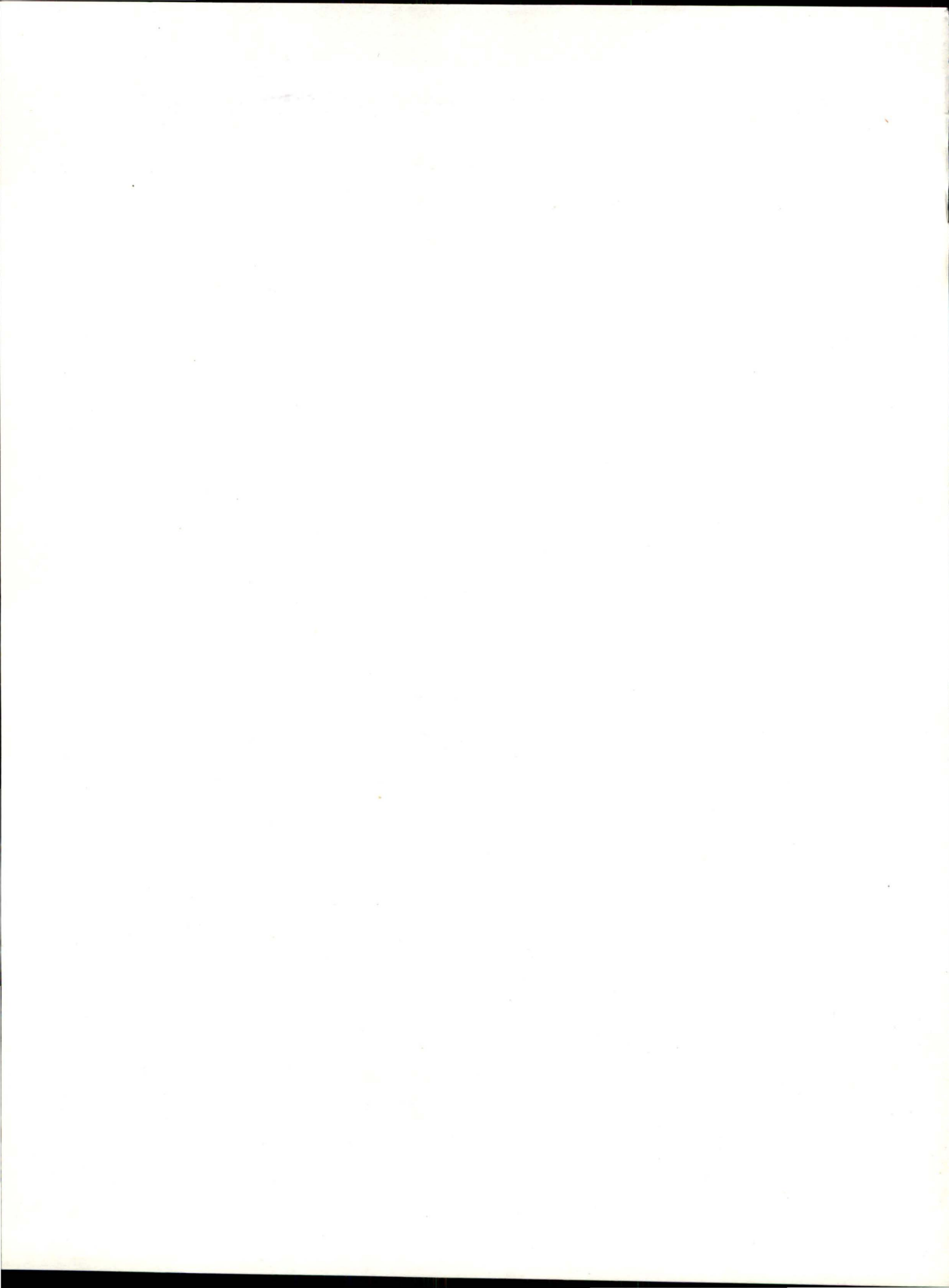


Presented in Parliament on MAR 2008

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

for the year ended March 2007

**Union Government (Civil)
Autonomous Bodies
No. CA 2 of 2008**

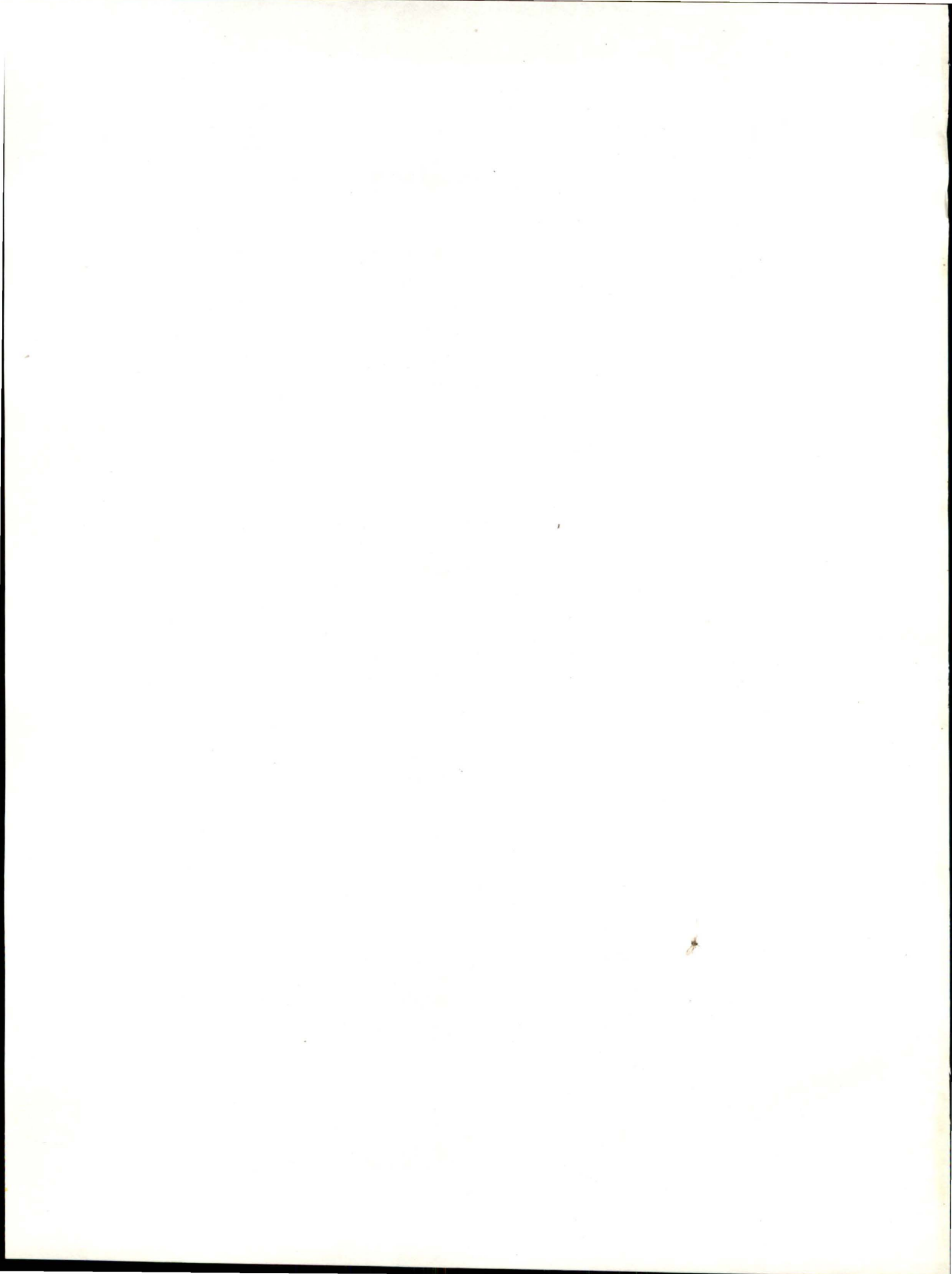


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PREFACE

This Report for the year ended 31 March 2007 has been prepared for submission to the President under Article 151 of the Constitution. The results of test audit of the financial transactions of the Central Autonomous Bodies under the various provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are set out in this Report. This Report includes 33 paragraphs.

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

The cases mentioned in this Report came to notice in the course of test audit during the year 2006-2007.

OVERVIEW

General

Annual accounts of Autonomous Bodies

In 2006-07 there were 264 central autonomous bodies whose accounts were to be certified under Section 19 (2) and 20 (1) of the CAG's (DPC) Act, 1971. Government of India released Rs. 8468.27 crore towards grants and Rs. 0.40 crore towards loan to 241 bodies during 2006-07. Information on the amount of government grants released to the remaining 23 bodies was not available.

Grants amounting to Rs. 2249.63 crore (26.56 per cent of total grants) were disbursed by the Ministry of Human Resource Development to 66 educational institutions, Rs. 1233.34 crore (14.56 per cent of total grants) were disbursed by the Ministry of Health and Family Welfare to 23 health and research institutions and Rs. 420.96 crore (4.97 per cent of total grants) were disbursed by the Ministry of Commerce to six autonomous bodies.

Accounts for 2005-06 of 262 central bodies were to be made available for audit by 30 June 2006 and audited accounts were to be placed before the Parliament by 31 December 2006. Of these, accounts of 93 bodies were submitted for audit within the stipulated time. The accounts of 13 bodies were not submitted for audit by the concerned organisations as of November 2007.

(Paragraph 1.1)

Ministry of Culture

Indira Gandhi National Centre for Arts

Indira Gandhi National Centre for Arts suspended construction work of its building project in November 2000. Though the remaining work on the project had not started as of May 2007, it continued to employ 17 persons in the Building Project Cell. While the services of five of them were discontinued during June 2005 to April 2007 and two were adjusted against vacant posts, the remaining 10 employees were continuing as of July 2007. Their continuance in the cell for up to five years without any work resulted in wasteful expenditure of Rs. 89.69 lakh on their pay and allowances between 2003-04 and April 2007.

(Paragraph 3.2)

Ministry of Finance

Department of Economic Affairs

Insurance Regulatory and Development Authority

The Insurance Regulatory and Development Authority appointed two whole-time members as consultant and adviser respectively immediately on completion of their tenure with the Authority in violation of the norm and in one case in breach of propriety. The Authority also paid high monthly remuneration of Rs. 1.19 lakh and Rs. 0.45 lakh to them in disregard of the ceiling of Rs. 26000/- per month fixed by the Government of India, resulting in undue benefit of Rs. 16.89 lakh and Rs. 1.14 lakh respectively.

(Paragraph 4.1)

Ministry of Health and Family Welfare

Department of Health

Chittaranjan National Cancer Institute Kolkata

The Chittaranjan National Cancer Institute, is a Regional Cancer Centre and functions as an advanced institute catering to treatment, training, education and research in oncology, with emphasis on the needs of the eastern region of India. The poor management of the Institute has led to deficient patient care services. A thorough revamping and overhauling of the Institute is necessary for better patient care services.

(Paragraph 5.1)

Ministry of Human Resource Development

Indian Council of Philosophical Research

As per the terms and conditions of fellowship grant, fellows are required to submit final manuscript to the Indian Council of Philosophical Research (ICPR) within three months of the conclusion of the fellowship terms, failing which, the fellowship can be terminated and the entire amount paid to the fellows should be recovered. Ineffective internal control in ICPR to monitor timely submission of manuscripts of research projects by the fellows, resulted in non-recovery of fellowship grant of Rs. 48.19 lakh from 48 fellows, whose fellowship had been terminated due to their failure

to complete the research projects even after a lapse of one to 11 years of the scheduled date of completion of the projects.

(Paragraph 6.2)

Jamia Millia Islamia

Jamia Millia Islamia deposited Rs. 2.08 crore with Greater Noida Industrial Development Authority in April 2002 being 10 per cent of the total premium of Rs. 20.81 crore for 100 acres of land allotted to it by the latter. The University did not pay the next instalment of 20 per cent within the stipulated period of 90 days. Despite its inability of raising the resource for further payment, the University failed to ask for refund of the deposited premium of Rs. 2.08 crore within 90 days of allotment, which resulted not only in cancellation of land, but forfeiture of deposited amount of Rs. 2.08 crore.

(Paragraph 6.3)

University of Delhi

Despite the assurance by the Ministry to the Public Accounts Committee and its subsequent directions to the University Grants Commission and the University of Delhi to recover transport allowance irregularly paid to its employees who were provided accommodation within the campus housing their places of work and residence in violation of the orders of the Government, the University continued to pay inadmissible transport allowance to its employees for the past nine years. It irregularly paid transport allowance aggregating Rs. 84.62 lakh during August 1997 to January 2007 to its 424 employees.

(Paragraph 6.6)

Ministry of Information and Broadcasting

Prasar Bharati

Negligence by Prasar Bharati in not limiting the claims with reference to the reduced time, during which the one day cricket matches were actually played resulted in overpayment of Rs. 3.39 crore to the Board of Control for Cricket in India for India-Sri Lanka and India-South Africa one day internationals in October – November 2005.

(Paragraph 7.1)

As per the Memorandum of Understanding signed between Prasar Bharati and National Film Development Corporation (NFDC) for supply of films by the latter for telecast, payment for the repeat telecast had to be regulated on the sliding scale of 50 and 25 *per cent* for the second and third repeat telecasts respectively. Since Prasar Bharati did not maintain film-wise data of telecast of the films, it made payment to NFDC without reference to their repeat telecasts in a number of cases. This resulted in excess payment of Rs. 58.35 lakh to NFDC from December 2003 to May 2006 which was recovered at the instance of audit in March 2007.

(Paragraph 7.2)

Prasar Bharati did not obtain bank guarantee from Asia Pacific Broadcasting Union (APBU) against advance payments made in foreign currency and thereby violated the provisions of Foreign Exchange Management Act. Subsequent undue delay in obtaining approval to the waiver of the bank guarantee from the Finance Ministry led to avoidable interest payment of Rs. 27.40 lakh to APBU.

(Paragraph 7.3)

Doordarshan Commercial Services (DCS) did not indicate Free Commercial Time (FCT) allowed and used in the FCT ledger correctly which rendered the correctness of the banked FCT not being ascertainable at any given point of time. The FCT ledgers reconstructed by Audit disclosed that excess FCT of 675 seconds availed of by two producers was not billed resulting in a loss of Rs. 24.13 lakh. On the mistakes being pointed out in audit, DCS initiated action for recovery of excess FCT of Rs. 24.13 lakh.

(Paragraph 7.4)

Ministry of Shipping

Cochin Port Trust

Cochin Port Trust levied demurrage on a consignment of imported cargo at a rate lower than that prescribed in the Scale of Rates for such imports at the request of the importer resulting in a loss of revenue of Rs. 2.59 crore.

(Paragraph 8.2)

Kolkata Port Trust

For construction, operation and management of a berth for cargo handling operation at Haldia Dock Complex, Kolkata Port Trust executed a license agreement with a private Company for a period of 30 years. The Port Trust granted undue financial benefit to the Company by accepting payment of royalty on cargo handling charges which was not in consonance with the provision of the agreement. As a result, the Port sustained a revenue loss of Rs. 1.46 crore till April 2007 and it would continue to suffer loss up to May 2008.

(Paragraph 8.4)

Mumbai Port Trust

Failure of Mumbai Port Trust to submit the proposal for revision of stevedoring charges to the Tariff Authority for Major Ports in time led to loss of Rs. 3.82 crore.

(Paragraph 8.6)

Ministry of Urban Development

Delhi Development Authority

In contravention of the codal provisions, DDA included price escalation clause in the works awarded on lump-sum basis without obtaining approval of the competent authority. This resulted in avoidable payment of Rs. 6.41 crore.

(Paragraph 10.1)

DDA awarded the work of laying peripheral sewer line on the site on a part of which stay orders of the Court existed even before notice inviting tenders. This resulted in foreclosure of work and blocking of funds of Rs. 1.78 crore.

(Paragraph 10.3)

Ministry of Youth Affairs and Sports

Nehru Yuva Kendra Sangathan

Nehru Yuva Kendra Sangathan fixed pay of its 37 employees higher than their substantive posts in violation of Recruitment Rules approved by the Ministry. This resulted in overpayment of Rs. 1.41 crore to them on their pay and allowances during June 1989 to September 2006.

(Paragraph 11.1)

CHAPTER I : GENERAL**1.1 Annual accounts of autonomous bodies**

Bodies established by or under law made by the Parliament and containing specific provisions for audit by the Comptroller and Auditor General of India are statutorily taken up for audit under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (Act). Audit of other organisations (corporations or societies) is entrusted to the Comptroller and Auditor General of India in public interest under section 20(1) of the Act *ibid*. The nature of audit conducted under these provisions is certification of annual accounts as well as value for money audit.

As on 31 March 2007 there were 264 central autonomous bodies whose annual accounts were to be audited by the Comptroller and Auditor General of India as sole auditor.

During 2006-07, grants and loans amounting to Rs. 8468.27 crore and Rs. 0.40 crore respectively were released by the Union Government to 241 autonomous bodies (including 53 autonomous bodies to which no grant was released) (**Appendix-I**). Of these, grants amounting to Rs. 2249.63 crore (26.56 *per cent* of total grants) were disbursed by the Ministry of Human Resource Development to 66 educational institutions, Rs. 1233.34 crore (14.56 *per cent*) were disbursed by the ministry of Health and Family Welfare to 23 health and research institutions, Rs. 420.96 crore (4.97 *per cent*) were disbursed by the Ministry of Commerce to six autonomous bodies and Rs.223.84 crore (2.64 *per cent*) were disbursed by the Ministry of Culture to 31 autonomous bodies.

Information for 2006-07 in respect of 23 bodies were not furnished by the concerned ministries; thus, the amount of Government grants released by them was not available as of December 2007 (**Appendix-II**).

1.1.1 According to information furnished by various ministries there were other 173 central autonomous bodies as on 31 March 2007, which were substantially financed by grants/loans from the Union Government and attracted audit by the Comptroller and Auditor General of India under the provisions of Sections 14(1)/14(2) of the Act. Audit under these provisions is in the nature of value for money audit. These bodies received grants/loans amounting to Rs. 3032.22 crore and Rs.5.00 crore from the Union Government during 2006-07 (**Appendix-III**). Annual accounts of these entities are audited by Chartered Accountants.

1.1.2 Delay in submission of accounts by Central Autonomous Bodies

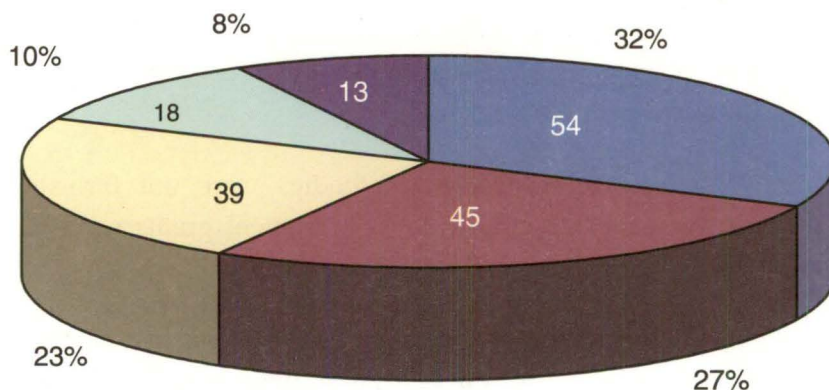
The Committee on Papers Laid on the Table of the House recommended in its First Report (5th Lok Sabha) 1975-76 that after the close of the accounting year, every autonomous body should complete its accounts within a period of three months and make them available for audit and that the Reports and the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

For the year 2005-06, audit of accounts of 262 Central Autonomous Bodies was to be conducted under Sections 19 (2) and 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and these audited accounts were to be placed before the Parliament by 31 December 2006. Out of these, the accounts of 93 autonomous bodies only, were made available for audit within the prescribed time limit of three months after the close of the accounting year. Submission of accounts of 169 autonomous bodies was delayed as indicated below:

Delay up to one month	54
Delay of over one month up to three months	45
Delay of over three months up to six months	39
Delay of over six months	18
Accounts/Information not received by November 2007	<u>13</u>
Total	<u>169</u>

Extent of delay in submission of accounts

Total number of delayed accounts: 169



- Delay up to one month
- Delay of over one month up to three months
- Delay of over three months up to six months
- Delay of over six months
- Accounts/Information not received by November 2007

The position of Autonomous Bodies whose accounts were delayed between three to six months and for over six months is given in **Appendix IV**. The list of bodies whose accounts were not received as of November 2007 is given in **Appendix V**.

1.1.3 Arrears in submission of accounts

A few Autonomous Bodies have yet to submit the accounts even for earlier years as per details given here under :

Sl. No.	Name of Autonomous Body	Year to which Accounts relate
1.	National Commission for Backward Classes, New Delhi.	1993-94 onwards
2.	Indian Council for World Affairs, New Delhi.	2000-01 onwards
3.	Haj-Committee, Mumbai	2004-05
4.	Nagaland University, Kohima	2004-05
5.	Competition Commission of India, New Delhi	2002-03 onwards
6.	Municipal Council, Port Blair	1990-91 onwards

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

The Comptroller and Auditor General of India conducts audit of accounts of Central autonomous bodies under sections 19 and 20 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971. The audit reports on their accounts are required to be placed before the Parliament. There have been delays in presentation of audit reports in respect of a large number of Central autonomous bodies. As on 31 October 2007, 19 audit reports consisting of 15 for the year 2005-06 and four pertaining to earlier years issued to the Government of India/autonomous bodies up to 30 June 2007 had not been laid before the Parliament. The details of the cases, where there have been delays are indicated in the **Appendix VI**. The delay in presentation of audited accounts has deprived both the Houses of Parliament of information on the financial position and performance of the respective Central autonomous bodies.

1.3 Utilisation certificates

Consequent on the departmentalisation of accounts in 1976, certificates of utilisation of grants were required to be furnished by the Ministries/ Departments concerned to the Controllers of Accounts in respect of grants released to statutory bodies, non-government organisations etc to ensure that the grants had been properly utilised for the purpose for which these were sanctioned. The Ministry/Department-wise details indicating the position of total number of 52979 outstanding utilisation certificates involving amount of Rs. 13432.44 crore in respect of grants released upto March 2006 due by March 2007 (after 12

months of financial year in which grant was released) are given in **Appendix VII**. Ministry of Tourism, Ministry of Human Resource Development, Ministry of Labour and Employment, Ministry of Railways, Ministry of Corporate Affairs, Ministry of Science and Technology and Dadra and Nagar Haveli Administration did not furnish the information of outstanding utilisation certificates.

Out of the total number of 36255 utilisation certificates amounting to Rs. 11818.85 crore awaited from 10 major Ministries/Departments at the end of March 2007, 28632 certificates amounting to Rs. 3371.96 crore related to grants released up to March 2005 as shown below:

Utilisation certificates outstanding as on 31 March 2007

(Rupees in crore)

Sl. No.	Ministry/Department	For the period ending March 2006		For the period ending March 2005	
		Number	Amount	Number	Amount
1.	Family Welfare	1902	3601.10	1132	686.50
2.	Agriculture	244	2107.13	152	24.29
3.	Health	2207	1813.91	1533	409.25
4.	Social Justice and Empowerment	16479	1040.23	12486	750.56
5.	Environment & Forests	8122	784.73	7117	555.32
6.	Information Technology	545	768.58	319	415.81
7.	Commerce	185	610.35	66	100.92
8.	Women & Child Development	6423	486.66	5772	322.56
9.	Housing and Urban Poverty Alleviation	99	327.02	35	61.27
10.	Heavy Industries	49	279.14	20	45.48
Total		36255	11818.85	28632	3371.96

Thus, authorities in the Government of India, before releasing grants to statutory bodies and non-government organisations did not satisfy themselves about utilisation of grants in 79 per cent cases involving 29 per cent of the total grants released.

Even as very large number of utilisation certificates were pending receipt, the following Ministries/Departments released fresh grants to the defaulting statutory bodies/non-government organisations during 2006-07 without insisting on the utilisation certificates in respect of grants released in the previous years:

Fresh grants released during 2006-07

(Rupees in crore)

Sl. No.	Ministry/ Department	Number of utilisation certificates due	Amount	Amount of fresh grants released without obtaining utilisation certificates of previous year
1.	Ministry of Urban Development	2	7.15	44.48
2.	Ministry of Housing and Urban Poverty Alleviation	30	276.82	41.65
3.	National Legal Services Authority	284	20.08	4.28
4.	Department of Fertilisers	4	0.59	0.42
Total		320	304.64	90.83

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

CHAPTER II : MINISTRY OF COMMERCE

Tea Board of India

2.1 Lack of financial discipline in functioning of Tea Board Office at London

Lack of financial discipline at Tea Board office at London resulted in irregular and avoidable expenditure equivalent of Rs. 19.07 lakh.

Tea Board of India has its headquarters at Kolkata. Its four offices are located abroad at London, Dubai, New York and Moscow. Director of Tea Promotion (DTP) heads Tea Board office at London (TBL). DTP was posted to London during the period (i) from May 2001 to March 2004 and (ii) from June 2006 to December 2006. In the remaining period no incumbent was posted by Tea Board of India and the post of DTP was held by three IFS officers of High Commission of India (HCI) London as an additional charge in four different spells. The operation of TBL was manned by the DTP and a contingent staff. The drawing and disbursing officer powers were vested with the DTP.

Audit scrutiny of records of TBL revealed various instances of lack of financial discipline and violation of delegated powers which resulted in undue personal benefits and also incurring of irregular/wasteful expenditure. Such instances are discussed in the subsequent paragraphs.

2.1.1 Irregularity in payments made to former DsTP

2.1.1.1 Non deduction of slab deduction from foreign allowance

Shri A held charge of DTP (London) between 15 May 2001 and 14 March 2004. The tenure of his posting was for a period of three years. The appointment order of the officer stated that the terms and conditions of appointment not specifically covered by the appointment order would be regulated under the provision of IFS (PLCA) Rules, 1961 as amended from time to time by Ministry of External Affairs (MEA). Accordingly, Foreign Allowance (FA) less slab deduction was admissible. However, no slab deduction was made from the salary bills of Shri A. This had resulted in excess payment of FA equivalent to Rs. 2.96 lakh, which is recoverable from the officer.

Tea Board HQ in its reply (August 2007) stated that matter would be taken up with the parent department of Shri A and recovery will be effected

accordingly. The reply of the Tea Board HQ is an acceptance of the irregularity and indicates non-enforcement of laid down rules and procedures.

2.1.1.2 Reimbursement of inadmissible expenses

TBL irregularly reimbursed following inadmissible items of expenditure to persons who held charge of DTP.

- FA of India-based officers/officials abroad include an element of water charges and hence the payment of the water charges has to be borne by the individual and the officers are compensated for water standing charges and sewerage standing/volume charges. TBL reimbursed water charges of GBP 546.45 for the period from April 2002 to March 2004 to Shri A which is recoverable from the officer.
- Officers/officials governed by IFS (PLCA) rules are not entitled to Cable TV connections at their residences unless specifically sanctioned by the Ministry. However, TBL reimbursed GBP 1,446.42 as subscription charges for providing Sky digital TV connection at the residences of three officers who held charge as DTP (London) during the period from December 2001 to February 2005 which was irregular.
- Shri A was reimbursed TV licence fees of GBP 337 during his tenure as DTP at TBL which was not admissible.
- An amount of GBP 306.73 was irregularly reimbursed to Shri A on account of insurance premium in respect of his residence which was not covered by rules.

In response to audit observations, Tea Board HQ in its reply (August 2007) stated that while conveying the sanction for renting new accommodation for DTP (London) it was clearly mentioned that the charges for electricity, water, gas-line and cable TV etc will be borne by the incumbent and added that matter would be taken up with parent department of Shri A for effecting the recovery. The reply of Tea Board HQ is silent about reimbursement made to the other two officers towards subscription charges for Sky digital TV connection provided at their residences while they were holding charge as DTP (London). The reply of Tea Board is also silent on reimbursement of insurance premium.

2.1.2 Property Management

2.1.2.1 Irregularity in leasing of alternate residential accommodation of former DTP

The rental ceiling in respect of the Counsellor Grade officer serving in High Commission of India London was fixed at GBP 2,000 per month with effect from 01 April 2000 for furnished accommodation. Accordingly, a furnished accommodation was taken on lease with effect from October 2001 as residential accommodation for Shri A, DTP (London) at a monthly rent of GBP 1,750 which was extended by one more year. GBP 2,625 was paid as security deposit. In October 2003, DTP (London) shifted to a new unfurnished accommodation at a monthly rent of GBP 2,000. A security deposit of GBP 3,000 was paid. Audit scrutiny brought out the following:

- Leasing of the unfurnished accommodation for DTP (London) at a monthly rent of GBP 2,000 was not in order as the monthly rental ceiling of GBP 2,000 was fixed for furnished accommodation and not for unfurnished accommodation.
- An expenditure of GBP 2,650.34 was incurred in October/November 2003 towards purchase of furniture for the new residence. At the time of surrendering the accommodation in April 2004, items of furniture purchased in October/November 2003 at a total cost of GBP 2650.34 along with some more articles which were issued from time to time to DTP's residence were allegedly sold but without realising any sale proceeds. As furnished accommodation would have included provision of furniture by the landlord, renting of unfurnished accommodation led to avoidable procurement of furniture at an expenditure of GBP 2,650.34 which ultimately turned out as a loss.
- GBP 1,175 was spent towards shifting of household goods which could have been avoided, had the lease of first accommodation been got extended to cover the entire period of Shri A's incumbency.
- At the time of vacation of first residence GBP 693.25 was incurred on cleaning. Apart from this, out of security deposit of GBP 2,625, GBP 1,796.53 was adjusted for minor repairs and cleaning of the house and only the balance was refunded. The new unfurnished residence was surrendered in April 2004 after the transfer of Shri A back to India. Against the security deposit of GBP 3,000, only GBP 646.65 was returned by the landlord and balance was adjusted towards minor

repairs and cleaning of the house. Besides, GBP 600 was spent on cleaning of the residence at the time of vacation of the accommodation.

Thus, change to the unfurnished residence when only six months of the tenure was left, resulted in incurring of avoidable expenditure of GBP 6778.69 (GBP 2,650.34 towards purchase of furniture; GBP 1,175 on account of shifting of household goods; GBP 2,353.35 on account of adjustment from the security deposit towards minor repairs and cleaning in respect of second residence; and GBP 600 spent for cleaning at the time of vacation of the second residence).

Tea Board in its reply (September 2007) stated that based on the recommendation of the then DTP justifying the gain of Tea Board the shifting to unfurnished residential accommodation took place. As regards sale proceeds of furniture, it stated that the resale value of the furniture in foreign countries is not much and the assets of TBL have been reduced in the financial statement of Tea Board. The reply of Tea Board is untenable as shifting of residence DTP to unfurnished accommodation at the fag end of the tenure resulted in avoidable expenditure of GBP 6778.69.

2.1.2.2 Leasing of residential accommodation beyond the ceiling limit

Shri Y joined as DTP (London) in June 2006. The status of Shri Y was equated to First Secretary posted at HCI, London. A residential accommodation was taken on lease at a monthly rent of GBP 1,600 in July 2006 for him and an amount of GBP 2,800 was paid to the landlord as security deposit. However, rental ceiling fixed for similar grade officer at HCI London was GBP 1,400 per month. Thus, the monthly rent of leased residential accommodation was in excess of the rental ceiling by GBP 200. The accommodation was on hire till 31 March 2007. Thus, an irregular expenditure of GBP 1,800 has been incurred on rent during the period of tenancy. Besides, security deposit of GBP 2,800 has not been realised from the landlord so far (September 2007).

Tea Board replied (September 2007) that action was being taken to get the refund of security deposit. The reply of Tea Board HQ is silent on its failure to limit the monthly rent authorised to the ceiling limits prescribed for officers of similar status of HCI London.

2.1.3 Irregular payments to a contingency staff

Tea Board of India, in November 1999, sanctioned appointment of local staff/assistant purely on contingent basis for its office at London. While conveying the sanction of the local post it stipulated that “at no point of time, deployment shall be made for a period more than certain specified months so as to maintain discontinuity” and suggested a period of three months of deployment and discontinuance and redeployment thereafter with a certain gap. In this regard following irregularities were noticed.

- The particular local staff was in continuous employment on the contingent basis with TBL from 09 October 2002 till May 2007 without any gaps. A total salary payment of GBP 38,067 for the period not covered by any appointment order was made to him.
- He was given revised salary from time to time in line with the revision made by HCI London for its contingent staff. However, a salary of GBP 1000 per month was authorised from September 2006 while contingent staff of HCI London were being paid only GBP 942. He was, thus, irregularly authorised an excess salary of GBP 58 per month. Over the nine month period, the excess salary payment works out to GBP 522.
- He was allowed TA claims totaling to GBP 3,086.95 in respect of tour undertaken by him on five occasions outside London. All these tours undertaken by him as well as the resultant expenditure were irregular.
- He was paid GBP 556.98 towards PR expenses during London visit of Tea Board, Chairman and to meet other miscellaneous charges in December 2005 without any supporting bills/invoices.
- An advance of GBP 1000 was given to him in May 2006 towards Chairman’s visit to London. No detailed adjustment bill has been submitted so far.

Tea Board HQ in its reply (September 2007) stated that expenditure towards payment of salary of GBP 38,067 for the above period of 4 years 8 months has been regularised by an ex-post facto sanction.

The reply of tea Board is, however, silent on excess payment of GBP 522 on account of salary and other irregular payments as detailed above.

2.1.4 Other irregular contingent expenditure

2.1.4.1 Avoidable purchase of disposable cups

Based on the sanction accorded by Tea Board of India, TBL, in November 2005, purchased 50,000 disposable cups from M/s Malsar Kest Limited at a cost of GBP 2,536 to be used at various tea promotional activities at London. Audit noticed the following.

- Details of assessment leading of purchase of huge quantity of disposable cups were not available in the file.
- Codal formalities of calling for quotation were not followed.
- Entire stock of cups was lying in the storage of the company. The company was charging monthly storage charge. In December 2006, GBP 84.60 was paid to the company as storage charge and storage bills of GBP 155.10 for the period up to April 2007 are pending with the TBL for release of payment.

Thus, TBL purchased disposable cups, apparently, without assessing its requirement, resulting in unnecessary expenditure of GBP 2,620.60 on their procurement and storage. Tea Board HQ in its reply stated that use of disposable cups was part of Tea Board's regular promotion activities and the cups are used on a regular basis for liquid tea sampling at Trade Fairs and added that making of publicity material was a regular ongoing activity of the Board where certain amount of material was always stored. It also stated that since the post of DTP (London) has had no full time incumbent since March 2004 except for a short period of four months and the officers of High Commission of India were holding additional charge, promotional programmes have been somewhat curtailed. The reply of Tea Board is not tenable as entire stock of cups was lying in the storage of the company which indicates that purchase of the cups was made without proper assessment of requirement.

2.1.4.2 Expenditure on extending hospitality to a non-entitled person

Based on the fax message of 03 November 2006 of the then Chairman, Tea Board, Calcutta, TBL irregularly incurred an expenditure of GBP 617.76 as taxi charges during the visit of certain individuals whose travel outside India had nothing to do with the activities of the Tea Board.

In its reply (September 2007) Tea Board of India stated that the expenditure was incurred in the spirit of hospitality on the verbal orders of then Chairman, Tea Board. It also added that each DTP is given an annual budget of Rs. 2.50 lakh towards entertaining guests and public relation activities and that the amount was within the limits. The reply of Tea Board HQ is not acceptable as travel expenditure incurred was no way connected with the tea promotional activity.

To sum up, various instances of lack of financial indiscipline in the functioning of TBL had resulted in the following:

- (i) Undue personal benefit (Rs. 2.96 lakh plus GBP 2,636.60) to persons who held the charge as Director Tea Promotion;
- (ii) Irregular and avoidable expenditure totaling to GBP 8,578.69 on account of purchase of furniture for DTP residence (GBP 2,650.34), expenses incurred on shifting and vacation of residence (GBP 4,128.35) and leasing of residence in excess of laid down ceiling limits (GBP 1,800);
- (iii) One contingent staff was engaged continuously in violation of instruction of Tea Board of India, which was regularised by an ex-post sanction. He was irregularly allowed travel claim and excess salary, paid advances yet to be adjusted and allowed other payments without supporting documents. Total irregular payment made to him (excluding payment of salary which has been post-facto regularised) amounted to GBP 5165.93;
- (iv) Infructuous expenditure of GBP 2,620.60 on purchase and storage of disposal cups and other irregular expenditure of GBP 617.76 on payment of taxi charges.

Thus, lack of financial discipline and violation of delegated powers vested with DTP has resulted in undue personal benefits and also irregular/wasteful expenditure to the tune of Rs. 19.07 lakh (Rs. 2.96 lakh + GBP 19619.58 equivalent to Rs. 16.11 lakh at average official exchange rate of 1 GBP = Rs. 82.11).

The matter was referred to the Ministry in August 2007; their reply was awaited as of November 2007.

CHAPTER III : MINISTRY OF CULTURE

Indian Museum, Kolkata

3.1 Irregular expenditure due to weak Internal Controls

The system of internal controls relating to contingent expenditure at the Indian Museum at Kolkata was very weak. Audit noticed significant irregularities having financial implication of Rs. 37.55 lakh as a result of test checks.

Internal control mechanism plays a vital role in establishing and ensuring the regularity and propriety of expenditure incurred. In the past, audit has been pointing out weaknesses in internal control systems at the Indian Museum like non-accountal of cash receipts in the Cash Book, excess payments, payment of more than one advance for the same purpose, non-adjustment of advances and advances against contingent bills remaining outstanding for unusual lengths of time, etc. through its annual inspection reports.

Audit of the Museum for the period 2005-06 conducted during June 2007 on the basis of test checks brought out continuation of weak internal controls relating to contingent expenditure at the Museum. Some major instances having combined monetary impact of Rs. 37.55 lakh are discussed in following paragraphs.

3.1.1 Slackness in adjustment of contingent advances

As per General Financial Rules, adjustment bills along with balance if any, are to be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary.

It was noticed that advances amounting to Rs. 27.90 lakh were lying unadjusted as of 31 March 2006. These included advances of Rs 20.66 lakh made upto 2004-05 and some of these advances dated as far back as 1997-98. Advances amounting to Rs. 1.32 lakh given to a former Director and a former Deputy Director who retired in May 2006 and August 2006 respectively were yet (June 2007) to be adjusted. This indicates almost total absence of control and slackness in monitoring of adjustment of advances.

3.1.2 Adjustment of contingent advances without proper supporting documents

Audit noticed following instances of adjustment made without production of actual receipts /cash memos.

- A contingent expenditure of Rs. 78,000/- was reimbursed in May 2005 to the Office Superintendent on the basis of his mere statement of having paid printing charges of cards, folders, etc. to two firms without obtaining the actual receipts from the payee firms. In another instance an amount of Rs. 37,175/- was paid to Office Superintendent in May 2005 without production of actual receipts /cash memos. In both cases, stock entry certificates were absent indicating that the items purchased were not recorded in the stock register of the Museum leaving scope for manipulation and misuse.
- In another instance of payment, against an amount of Rs. 56,000/- paid in May 2005 to the Office Superintendent as contingent advance, Rs. 36,000/- was adjusted as “contingent expenditure done by the Director” without any supporting voucher and the remaining Rs. 20,000/- was adjusted as having been “Paid to D.K. Das for Board’s Meeting” again without any voucher. In yet another case, telephone bills in the name of an unidentified person were used as vouchers for payment of Rs. 22,200/- made during May 2005 and December 2005 towards residential telephone bills of a former Director.
- The Office Superintendent had taken an advance of Rs. 90,000/- in January 2005, for which the adjustment bill was submitted in the next month. The adjustment bill included a sum of Rs. 10,000/- for which a receipt on plain paper stating “Received Rs. 10,000/- for seminar on security” from the Photo Officer and countersigned by the Education Officer of the Museum was used as a voucher. Another payment for contingent expenditure made by the Superintendent in June 2005 included a similar statement on plain paper signed by ‘Mita Chakrabarty, S.T.A.’, that merely stated “Received Rs. 8,000/- (eight thousand only) from Sri Dilip Das, O.S. on 23.4.2005,” without any other supporting document and without even mentioning the purpose for which the payment was made.

3.1.3 Multiple/ excess payments made against bills

Audit noticed instances of multiple payments for the same purposes or against the same supply orders and excess payment as under:

- A personal electricity bill of a former Director was irregularly paid from the Museum account but a photocopy of the same bill was again used to pay the electricity bill for the previous month.
- Two consecutive cheques¹ for Rs. 77, 286/- each were released on 26 May 2005 and 28 May 2005 against the same supply order² and for the same purpose³.
- The Museum organized a seminar in February 2005 and 600 invitations cards were required to be printed at the rate of Rs. 22.50 per card at a total expenditure of Rs. 13500/- for the purpose. Audit noticed that payment for this amount for the same purpose was made thrice by the Museum.
- Audit detected an instance where an amount of Rs. 26,620/- was paid to an employee on 16 May 2005 towards contingent expenditure for engagement of 10 labourers for 10 days at the rate of Rs. 80/- per labourer per day as recorded by the Museum resulting in excess payment of Rs. 18620/- indicating laxity of internal controls.

3.1.4 Inexplicable delay in submitting adjustment bills

Seven contingent advances amounting to Rs. 2.11 lakh were released to the Office Superintendent between February 2000 and October 2000. Against these advances, the Superintendent submitted adjustment bills for a total amount of Rs. 4.13 lakh, all pertaining to the year 2000 during April and May 2005. The balance amount of Rs. 2.02 lakh was paid to him on April to May 2005. The same Superintendent also claimed (April-May 2005) Rs. 2.04 lakh as reimbursement of expenditure made by him during the year 2000. This amount was also paid to him by the Museum. Thus it emerges that during the year 2000, the Superintendent had not only spent an astounding sum of Rs. 4.06 lakh (Rs. 2.02 lakh + Rs. 2.04 lakh) from his own pocket to meet office expenses of the Museum but he was also not bothered to ask for

¹ Bearing numbers 375504 dated 26-05-05 and 375505 dated 28-05-05 favouring M/s Visual Workshop against their bill nos. 40/IM/05 and 41/IM/05 respectively.

² No. 04-05/ T 753 dated 30-03-05

³ To supply of 7026 Sq. inch work of individual labels (1st Set- Bengali Version)

reimbursement and preferred his claims for reimbursement after more than four years. This was a highly improbable situation and raises doubts about the genuineness of the claims. The Museum could not provide any explanation as to why these bills pertaining to the year 2000 were lying with the Office Superintendent for more than four years. Moreover, as the vouchers were not defaced as 'Paid and Cancelled', chances of the same having been used earlier, cannot be ruled out.

The matter was reported to the Ministry in July 2007; their reply was awaited as of November 2007.

Indira Gandhi National Centre for Arts

3.2 Wasteful expenditure on pay and allowances of surplus staff

Employment and retention of staff in the building project cell in Indira Gandhi National Centre for Arts despite no work of the building project resulted in wasteful expenditure on pay and allowances of Rs. 89.69 lakh between 2003-04 and April 2007.

Examination of documents in the IGNCA⁴ disclosed that despite cessation of all construction activities, IGNCA continued to operate a building project cell and continued to employ large number of staff leading to waste of Rs. 89.69 lakh between 2003-04 and April 2007 on their pay and allowances.

Construction work of the building project of IGNCA was suspended in November 2000, after completion of only one building out of eight planned in 1987 due to non-availability of funds. It was decided by the Executive Committee of IGNCA in April 2002 that the remaining work be entrusted to the CPWD⁵. The Executive Committee further decided in September 2002 to set up a Building Project Cell (Cell) headed by a senior consultant with the sanctioned strength of 17, which consisted of 14 group 'C' and 'D' grade to assist the Executive Committee on all technical matters connected with the Project and coordinate with the CPWD during taking over and thereafter.

The remaining construction work of the building project has not started and the works have not been handed over to the CPWD as of May 2007. Despite no work of building project, the IGNCA continued to employ the 17 persons in the building project cell from September 2002. The services of five of them were discontinued during June 2005 to April 2007 and two of them were adjusted in March 2007 against vacant posts of IGNCA. The remaining 10

⁴ Indira Gandhi National Centre for Arts

⁵ Central Public Works Department

employees were continuing as of July 2007. They consisted of support staff of three car drivers, three peons, one LDC, 2 PAs/Stenos and one operator. Continuance of 10 to 17 employees, who were appointed on purely temporary basis in the Cell for up to five years despite no work in the Cell, has resulted in waste of Rs. 89.69 lakh on their pay and allowances during 2003-04 and onwards up to April 2007.

On being pointed out in audit, IGNSA stated in March 2007 and May 2007 that the staff working in the Cell took care of ongoing activities relating to the project and provides assistance to experts/ consultants from time to time. It added in June 2007 that the CPWD had submitted cost estimates for the balance work to the Ministry for approval.

The reply of IGNSA is not acceptable. Firstly, there were no ongoing activities relating to building project. And secondly, drivers, peons, LDCs and PAs/Steno are not competent to provide assistance to the experts/consultants. As a matter of fact there was practically no work for the consultant himself for the building project work during the entire period.

Services of staff in the Cell should be discontinued forthwith. Ministry may also carry out investigation of the actual utilisation of the staff and determine accountability for the waste on their pay and allowances.

The matter was referred to the Ministry in July 2007. No reply has been received as of November 2007.

CHAPTER IV : MINISTRY OF FINANCE

Department of Economic Affairs

Insurance Regulatory and Development Authority

4.1 Improper appointment of consultant and advisor

The Insurance Regulatory and Development Authority appointed two whole-time members as consultant and advisor respectively and determined their emoluments arbitrarily which called into question the propriety of their appointments.

According to the guidelines issued in February 1998 by the Government of India, the consolidated fee payable to the consultant should not exceed Rs. 26,000/- *per month* (with no DA, HRA, CCA or any other relief). The Central Vigilance Commission (CVC) had stressed that appointment of consultant should be done in a transparent manner and after following the competitive tendering system.

Insurance Regulatory and Development Authority (IRDA) in its meeting of 30 May 2005 approved appointment of Shri A as Consultant who was to demit office as Member (Actuary) on 31 May 2005 with effect from 01 June 2005 and authorised the Chairman to finalise the details of terms and conditions of his appointment. The decision of the IRDA was taken in the meeting in which the retiring Member (Actuary) himself participated in his capacity as whole-time Member. The Government nominee who participated in the meeting of the IRDA acquiesced on such appointment, despite serious breach of the propriety.

The appointment of Shri A was initially approved by Chairman for one year from 01 June 2005, which was subsequently extended by six months. As Member (Actuary) in the grade of Rs. 22,400 – 24,500 he retired with aggregate monthly emoluments of Rs. 0.60 lakh. Against this, the total emoluments of the consultant approved by the Chairman during the 18 months aggregated Rs. 21.57 lakh at the rates of Rs. 0.74 lakh during the first three months and Rs. 1.29 lakh during the remaining 15 months, which included monthly house rent allowance of Rs. 18,000/-. According to the Government instructions for appointment of consultants in the Government Departments, there is a ceiling of Rs. 26,000/- *per month* for remuneration of a full-time consultant. It is incumbent upon the Chairman to fix remuneration of consultants for IRDA in line with Government instructions. The Chairman,

thus, exercised the delegated Authority for providing undue benefit to the full time consultant and fixed remuneration in excess of the ceiling applicable to the Central Government.

In another case, the Chairman, IRDA appointed a whole-time Member, Shri B as Advisor with effect from 05 October 2005 for six months, within 35 days from his date of demitting the office as Member of the IRDA on 31 August 2005. His all inclusive remuneration for six months was fixed at a lump sum of Rs. 2.70 lakh, payable in parts on monthly basis, which was also considerably higher than the maximum of Rs. 26,000/- *per month* prescribed by Central Government. It was not prudent to fix remunerations disproportionate to the ceiling applicable to the consultants in the Central Government.

The Ministry stated in August 2007 that determination of the terms of consultancy by the Chairman was within the power vested in him under Section 9 of its Act. The Ministry justified the payment of actuarial allowance of Rs. 65,000/- *per month* on the ground that remuneration was paid as per industry practice, and ceiling of Rs. 26,000/- *per month* was beyond reality.

The reply of the Ministry is not tenable due to the following:

- (i) The scales of pay of the Chairman and members in the IRDA are corresponding to the scale of equivalent posts in the Central Government. Therefore, IRDA ought to follow consistency in the remuneration of the consultants also with those in the Central Government.
- (ii) Reference to Section 9 of the IRDA Act for justification of the fixation of the remuneration is not relevant to the issue since Section 9 refers to the powers of the Chairman on general superintendence and direction in respect of administrative matters and cannot be interpreted as power to arbitrarily fix remuneration of the consultants.
- (iii) The higher remuneration on the plea of industry practice is a *post facto* rationalisation ignoring the fact that the scales of the employees in the IRDA, including those of the serving Chairman and Members are corresponding to those prescribed in the Union Government. If the ceiling of Rs. 26000/- as remuneration of consultants in the Union Government is within reality, there is no ground to argue that it is beyond reality in an autonomous body.

- (iv) The Ministry in its reply, did not address the point of the breach of propriety of the beneficiary himself being a party to the decision to appoint himself in one case and practically immediate appointment as Adviser after the end of his term in IRDA in the other case.

**CHAPTER V : MINISTRY OF HEALTH AND FAMILY
WELFARE**

Department of Health

Chittaranjan National Cancer Institute

5.1 Functioning of Chittaranjan National Cancer Institute Kolkata

Lackadaisical management of hospital led to deterioration in patient care services.

The Chittaranjan National Cancer Institute (CNCI), funded by the Government of India and the Government of West Bengal, was created in 1987 as a Regional Cancer Centre with the objective of developing it into an advanced institute catering to treatment, training, education and research in oncology, with emphasis on the needs of the eastern region of India. The Institute is managed by a Governing Body. The Governing Body has delegated certain financial and administrative power to the Director. The activities of Hospital and Research wing are looked after by Officers-in-charge of the respective wings. The institute has been without a regular Director since October 2001.

The institute provides treatment to both in-patients and out-patients. The cancer patients are generally provided three types of basic treatments: Surgery, Radiotherapy and Chemotherapy. Combination of treatments is also prescribed according to the requirement. The number of patients admitted to the hospital (i.e. in-patients), new out-patient cases registered and old out-patients who came for their investigation, treatment, follow-up etc. at the Institute during the period from 2001-02 to 2006-07 is detailed below.

Year	Number of in-patients	No. of new OPD cases registered	No. of old OPD cases handled
2001-02	2787	6157	39023
2002-03	3027	6385	39566
2003-04	3122	6129	38223
2004-05	3546	6003	37678
2005-06	3492	5701	33623
2006-07	2871	5858	36108

Audit of the Institute focusing on a few aspects of the patient care services brought out the following.

5.1.1 Improper maintenance of patient folder

The scrutiny of patient folders brought out the following.

- In 25 *per cent* cases, nothing was mentioned in the patients' folders about the type of treatment administered.
- Staging is a very important factor in treatment of cancer patients. Staging is essential in deciding the extent and status of the disease. Staging is also significant in deciding the treatment protocol of a patient since it indicates the prognosis of the disease and helps in standardization of any clinical trial or treatment. In 44 *per cent* cases, though the primary site of cancer was specifically detected, no staging was recorded in the patient folder.
- The patient survey results brought out that in case of 47 *per cent* of surveyed 185 cases, the course of treatment was never explained to the patient and in 63 *per cent* of the cases side effects and follow up treatment were not explained.

5.1.2 Bed allocation to in-patients

Under the current system each department has a fixed number of beds reserved for its own patients, irrespective of the actual requirement or demand for beds by all patients. The existing system suffers from following deficiencies.

- This system suffers from an inherent lack of synergy, with the result that patients may be refused admission while beds earmarked for other departments remain unoccupied.
- The Institute did not have any system to report the actual vacancy of beds. The Institute started maintaining 'Bed List Register' from February 2004. This Register shows day-to-day position of occupation of beds, discharge of patients, cases of death, intra-ward transfers, vacancy position of beds etc. upon compilation of information received daily from all wards. The Institute does not have any system of displaying the availability of beds on a particular day. Thus, even the present system lacks in transparency as there is no direct information available to the patients.
- In case of a patient admitted in an Intensive Therapeutic Unit (ITU), a bed is earmarked for him out of the beds earmarked for the respective

department. The rationale behind this practice is to keep the general ward bed reserved for the patient once he/she is relieved from the ITU. This practice emanates from the system of departmentalized system of distribution of beds due to which the patient transferred from a bed allotted to a particular department has to go back to that department after being released from the ITU. This practice also effectively reduces the availability of beds.

- It was noticed that during the period from August 2004 to May 2006 patients were refused beds despite availability of a good number of beds as per Bed List Register on the days of refusal. Most of these patients were advised emergency admission by the doctors of the Institute in their prescriptions. For instance, one patient was refused bed on 17 October 2005 though 56 beds were vacant and another patient was refused bed on seven occasions despite availability of 11 to 18 beds.

In reply (August 2007), the Director of the Institute stated that a new system of allotment of beds is being evolved and it would be ensured that no patient is deprived or discriminated.

5.1.3 Provision of medicines for in-patients

The patients below the poverty line are provided free bed facility. Approval for providing free bed is accorded by the Director on the basis of recommendation of the Free Committee¹. The free-bed patients are provided with certain medicines including chemotherapy medicines free of cost out of the Non-plan fund of the Hospital.

5.1.3.1 System of procurement of medicines

The Institute procures the general medicines on the basis of requisitions received in the previous quarter. Based on this, an indent is placed before the Local Purchase Committee, who after approval authorizes the Purchase Officer to make the purchases. Audit noticed the following.

- CNCI had no separate fund/budget allocation for purchase of medicines.

¹ Free Committee is a Committee of the Hospital consisting of the Medical Superintendent and some senior doctors.

- There was no regular Purchase Officer for the Institute during the period covered by Audit.
- There was no system of prompt procurement of medicines urgently required. The procurement of all the medicines had to go through the normal drill irrespective of the urgency of requirement. Instances of delay ranging from two to four months in issuing the purchase orders were noticed even in cases where the medicines were required urgently for conducting surgery.

5.1.3.2 Inadequacy of medicines

There is a medical store in the hospital wherefrom the medicines are supplied to free bed patients or sold to other patients. Audit scrutiny brought out the following.

- The medicine store of the Hospital remained open only during office hours. No medicine was available in the Hospital after the store had been closed.
- CNCI Drug Committee had identified 30 emergency medicines. Of the 30 prescribed emergency medicines, CNCI never procured as many as 23 medicines. In case of the remaining seven medicines, the non-availability ranged from 14.47 *per cent* to 94.85 *per cent* days of the year during the period from 2001-02 to 2005-06.
- CNCI Drug Committee had approved 87 drugs as anti-Cancer/Chemotherapy drugs, of which as many as 77 were never procured by CNCI. Even the remaining 10 medicines were not regularly available in the stock. Audit test check on 30 August 2006 revealed non-availability of six such drugs in stock out of the 10 drugs. Five of these drugs were not available for two months to four years nine months.
- Narcotic drugs like morphine are required to provide relief to terminally ill cancer patients. Even though, the whole stock of these drugs had expired by December 2004, the Institute did not take any measures to recoup the stock of these drugs as of October 2006.
- As per patient survey conducted by Audit among 185 patients including 126 in-patients, none of the in-patients got the prescribed

medicines from the Hospital Store and all of them had to purchase these medicines from outside.

Thus the objective of offering free treatment along with free medicines to the poor patients was frustrated due to non-availability of medicines from the Hospital.

The Institute in its reply (August 2007) stated that procurement of medicines depended on the availability of non-plan grants from the Governments. The delay in getting non-plan funds caused great inconveniences to the Institute in maintaining uninterrupted supply of medicines, though supply of emergency drugs were not generally affected. Since a large proportion of patients coming to CNCI belong to Below Poverty Line (BPL) families and some of these medicines being beyond the affordability of most of the patients, it was imperative for the Institute to strongly plead for required funds so as to maintain stock of emergency medicines and also to have provision in its procedures for faster procurement of urgently required medicines.

5.1.4 Non availability of required number of junior doctors in campus

To ensure availability of Junior Doctors in the hospital round the clock to address urgent requirements of the patients at odd hours 15 out of 24 sanctioned posts of Junior Doctors are residential. There were 20 junior doctors in position during 2005-06. CNCI has a total of 24 rooms in Nurses' Hostel which is adjacent to the hospital building. Of these, 12 rooms are earmarked for junior doctors. It was noticed that none of these 24 rooms was ever allotted to any one. Only seven out of 15 residential junior doctors were accommodated in the Hospital building. Though the other eight or even all the junior doctors could also have been easily accommodated in the vacant rooms, this was never done.

CNCI, admitting the fact of non-occupancy of the rooms, stated that this had never been reported to the Governing Council. It further informed that renovation work of these vacant rooms had been taken up by the Public Health Engineering Department after which necessary allotments would be made.

5.1.5 Basic amenities for patients

The majority of the patients, who come to CNCI for out-patient treatment, being from rural areas, depend on hospital for basic facilities like drinking water, toilets etc. and need general assistance. Audit scrutiny brought out the following.

- The toilets meant for the use of OPD visitors were not kept clean.
- There was no Help Desk or enquiry counter and the patients were left to make their own guesses to locate different departments etc. of the CNCI.
- There was no proper system to call the patients on their turn to see the doctor.
- The hospital did not have a back up generator.
- The Institute did not have any ambulance of its own.

CNCI stated that the need for help desk would be addressed with help of the Welfare Wing of the hospital.

5.1.6 Collection and distribution of Narcotic Drugs

The Institute was designated as the nodal centre for collection and distribution of the narcotic drugs like morphine tablets among the Regional Cancer Centers and other medical institutions in India recognized by the Ministry of Health and Family Welfare (Ministry). The World Health Organization (WHO) supplied such drugs free of cost for palliative care of the terminally ill cancer patients under the National Cancer Control Programme (NCCP). CNCI maintained a separate store for these drugs.

WHO had supplied 57.47 lakh morphine tablets to the Institute from January 2001 to October 2002 at the instance of the Ministry. Only 25.04 lakh tablets could be utilized as of December 2004, the Institute had a balance of 32.43 lakh tablets which had all expired. Audit scrutiny brought out the following.

- The Institute did not take adequate measures to distribute these drugs except for writing a letter to RCC Trivandrum and some other hospitals located in Kolkata in 2002.
- Even though the first lot had expired in October 2003, the Institute informed the Director General Health Services only in June 2004 that the second lot of drugs was going to expire in July 2004.

- Some tablets² due to expire in October 2003 were issued to some patients on 20 October 2003 to be administered till the first week of November 2003.
- As of October 2006, the Institute neither took any steps to dispose of the stock of such expired narcotic drugs, nor did it conduct any physical verification of the stock. It could not even show the physical stock of such 'narcotic drugs' to the Department of Excise, Govt. of West Bengal, when the latter had inspected the Institute in April 2006 and June 2006. In these circumstances, the possibility of pilferage, misuse or black-marketing of such drugs cannot be ruled out.
- CNCI did not renew the MD-3 license required for procurement and keeping of narcotic drugs, after March 1999.

The CNCI accepted the audit observation and assured that physical verification would be conducted soon and the expired drugs disposed off.

5.1.7 Management of National Illness Assistance Fund (NIAF)

The Ministry of Health and Family Welfare, decided in December 1999 to place a fund of Rs. 10 lakh with CNCI towards advance under the NIAF. The fund is meant for critically ill cancer patients living BPL. The maximum limit of such assistance is Rs. 0.25 lakh per patient barring special cases. The Government replenishes such advance on production of utilization certificate of 75 per cent or more of the funds released earlier. CNCI had claimed replenishment of NIAF account on 10 occasions during December 2000 to December 2005. Audit scrutiny brought out the following.

- On eight occasions the money became available in the account after the time lag ranging from 106 to 249 days.
- Further analysis brought out that the Institute had delayed preferring claims on seven occasions by 20 to 191 days and had delayed depositing the cheques on seven occasions by 13 to 27 days. Besides, there was time gap ranging from 48 to 163 days in receipt of funds from the Ministry on eight occasions.
- The claim for replenishment for the period from September 2005 to December 2005 was preferred in June 2006.

² Morphine (10 mg.) tablets of batch no. 3563, received in January 2001, manufactured in November 2000.

- The delay in receipt of NIAF assistance caused severe interruption in patients' treatment. The delay also increases the possibility of drop-out rates among the patients as it is difficult for a BPL patient to afford the expensive chemotherapy drugs from his own sources. Test check of treatments administered to in-patients during November-December 2005 under NIAF assistance brought out that eight patients were administered one to four doses against required six doses. The CNCI stated that full course could not be administered for want of fund under NIAF.

CNCI accepted the observation and attributed the delays to procedural formalities which is not convincing as delay of 191 days in preferring claim indicates indifference of the Institute towards patients.

5.1.8 Under-utilization of instruments of research wing

Audit scrutiny brought out that following instruments of research wing were underutilized.

Sl. No.	Instrument	Cost	Date of Purchase (P)/ Installation (I)	Purpose for purchase	Utilization Percentage (w.r.t no. of days)	Reasons for underutilization
1	Cryomicrotome	DM 21320.10	Purchased in Sept.1995	Frozen Section study of cancer patients	21	Lack of research works coupled with non utilization for clinical purposes
2.	Luminometer	Rs. 9.70 lakh	Purchased in April.1999	Detection of viruses in cervical swab of patients	Unutilized since June 2003	Closure of the project for which it was procured.
3	Fluorescence Activated Cell Sorter (FACS)	Rs. 59.22 lakh	Installed in August 2001	Immunological and Hematological works in Research and Immuno-hematological works to know various cell properties in Hospital	34	Lack of Research works and non utilization for clinical purposes
4	High Performance Liquid Chromatography	Rs. 23.81 lakh	Installed in May 1997	Analysis of drugs in Research and treatment of Leukemia and Lymphoma	12	Lack of Research works and non utilization for clinical purposes

The Institute could have improved the utilization of these instruments/equipments by making these available for the hospital activities as discussed below:

- Initially, it was considered to install the Cryomicrotome in the Hospital wing, considering its usefulness for clinical purposes of 'frozen section study'. Finally, the instrument was installed at the Research wing. The hospital now refers patients that require such 'frozen section study' to outside laboratories for conducting such tests without exploring feasibility of using this instrument for clinical purposes during idle hours.
- The Luminometer was utilized for the Cervical Early Detection System project till June 2003 and has remained unutilized thereafter. The cervical swab samples of the patients for which use of the Luminometer could have been explored, are sent to Delhi for HPV testing by private agencies resulting in delays as well as costs.
- Use of the other two instruments for clinical purposes during their idle hours was also not explored.

While stating that some of the instruments were lying underutilized due to change in research thrust and some others due to obsolescence of technology, CNCI assured to look into the matter. CNCI pointed out that instead of days, samples tested should be taken into consideration for calculating utilization. Audit pointed out that no record on number of samples tested was maintained and hence this calculation was not possible. CNCI, nevertheless, accepted that some of these instruments could be used in the hospital wings.

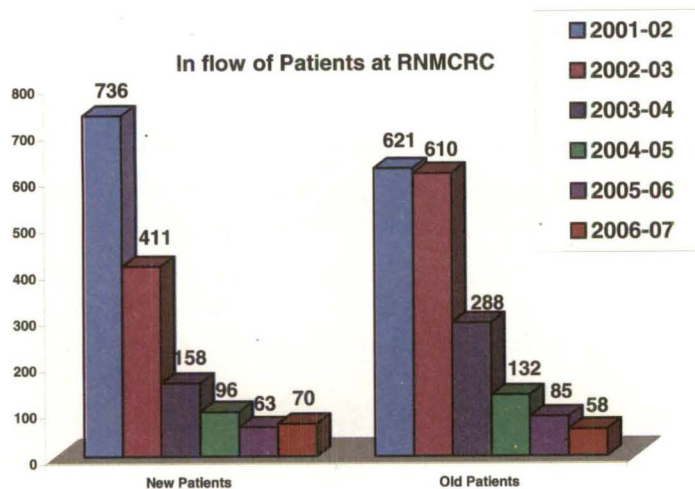
5.1.9 Underutilization of Rooplal Nandi Memorial Cancer Research Centre, Chandannagar

Rooplal Nandi Memorial Cancer Research Centre, Chandannagar (Centre) has been functioning as a field unit of the Institute since February 1965. Audit scrutiny brought out the following.

- The various facilities were started and then discontinued without any recorded reason from August 2001 to November 2003 as shown below:

Facility	Started from	Discontinued from
Indoor facility	February 1965	May 1995
Day Care Centre (Chemotherapy)	February 2003	November 2003
Minor OT	February 2002	January 2003
X - ray and Pathology	September 2001	April 2005
OPD (ENT, Surgery, Gynae)	August 2001	April 2002

- CNCI had discontinued supply of medicines to the Centre since January 1995 and its importance decreased gradually, with a drastic decrease in the number of patients. As of November 2006 only a general OPD is functioning with decreasing inflow of patients as evident from the chart below.



Thus, the number of out-patients handled at the centre came down from 1357 during 2001-02 to 128 during 2006-07. At present level of functioning of the centre the manpower of 15 including one doctor and the available infrastructure were grossly underutilized.

CNCI accepted the audit observation. The medical Superintendent was asked to put up a proposal for its revival after examining the feasibility.

Conclusions

- Due to a system of departmental allocation of beds, patients were refused beds even when vacant beds were available in the wards.
- The medicine store of the hospital which is the only source of free medicines to BPL patients remained open only during office hours and did not stock most of the required emergency and anti-cancer medicines. Many of the emergency and anti-cancer drugs were never procured. Narcotic drugs like morphine, required for palliative care to the terminally ill cancer patients were not available from December 2004 onwards. There were inordinate delays in procuring urgent medicines. As a result the poor patients, though entitled for certain free medicines, were left to fend for themselves.

- The Institute did not carry out physical verification of stock of narcotic drugs.
- There was lack of co-ordination between the hospital and the research wings. As a result, a couple of instruments of research wing which could have been utilized by hospital wing were underutilized.
- Centre at Chandannagar with the manpower of 15 including one doctor was grossly underutilized.

Recommendations:

- CNCI may streamline its system of allotment of beds to ensure that no patient is refused beds if beds are available. It may consider adopting the earlier system of having a common pool of beds, which provides more flexibility.
- CNCI should take measures to ensure that medicines which are to be supplied free of cost to eligible patients are actually supplied to them. The medicine store of the hospital should stock the required emergency and anti-cancer medicines including medicines required for palliative care.
- The system of procurement of medicines needs to provide for expeditious procurement of urgently required medicines.
- Physical verification of stock of drugs should be conducted regularly.
- The Institute should improve co-ordination between its hospital and the research wings so as to better utilize the available resources.
- CNCI should explore avenues for meaningfully utilizing the infrastructure and manpower resources of RNMCR.

The matter was referred to the Ministry in November 2006; their reply was awaited as of November 2007.

Lala Ram Sarup Institute of Tuberculosis and Respiratory Diseases

5.2 Irregular subsidy to staff

The Management of the Lala Ram Sarup Institute of Tuberculosis and Respiratory Diseases unauthorisedly subsidised the electricity charges of the staff quarters. This irregular subsidy aggregated at least Rs. 35.80 lakh.

The Management of Lala Ram Sarup Institute of Tuberculosis and Respiratory Diseases, New Delhi (Institute) has been charging for electricity consumed in the staff quarters at domestic rates on the basis of fixed units determined for different types³ of staff quarters within the campus. The action of Management of the Institute is irregular on account of the following:-

- (i) The Institute has been procuring electricity from the erstwhile Delhi Vidyut Board and now from the BSES Rajdhani Power Limited at commercial rate. The electricity to the staff quarters is supplied by the Institute from the bulk supply, which is charged at commercial rate. However, the Management of the Institute has been recovering charges from the occupants of the staff quarters for electricity at an arbitrarily fixed rate *per unit*, which is much lower than the rate at which the Institute makes payment to the distribution company. The Institute has, therefore, provided an irregular subsidy to the occupants of the staff quarters. The Institute recovered electricity charges from occupants at the rate of Re. 1 *per unit* up to July 2004 and Rs. 1.75 *per unit* thereafter against the rate of Rs. 3.15 *per unit* to Rs. 5.15 *per unit* paid to the BSES Rajdhani Power Ltd.
- (ii) Not only the Institute has been recovering charges at much lower rate than the rate at which it is procured, it has also fixed the units for recovery for each type of accommodation, rather than recovering the charges on the basis of actual consumption. The number of units fixed for type-I, type-II and type-III quarters, bungalows of Assistant Superintendent and Director at 37, 74, 148 and 204 units *per month* respectively plus extra 37 units per television, refrigerator and cooler and 204 units per air conditioner is arbitrary.

Thus, the Management of the Institute has provided inadmissible subsidy to the occupants of the staff quarters by way of fixed units for recovering the electricity charges and recovery at much lower than the purchase cost. The

³ type-I, type-II, type-III and Asstt. Suptd./Director's bungalow

Management has not taken remedial measures despite the matter having been pointed by Audit in the past.

The amount of under-recovery from the occupants during 2000-06 on the basis of the fixed units itself is Rs. 35.80 lakh. However, since the recovery was not based on actual consumption, the unauthorized subsidy could be much higher, which cannot be determined. Besides, had separate meters been provided for staff quarters, the distributing companies would have been paid at applicable domestic consumption rates. Therefore DVB⁴/BSES have been extended undue favour by paying at commercial rate for domestic consumption.

The Institute should get separate meters fixed at the individual staff quarters with immediate effect and recover electricity charges on *pro-rata* basis with reference to the charges paid to the distribution company. The Institute should also recover the amount under-recovered from the allottees at the *pro-rata* basis with reference to the payments made to the DVB/distributing company.

The matter was brought to the notice of the Ministry in June 2007; their reply was awaited as of November 2007.

⁴ Delhi Vidyut Board

CHAPTER VI : MINISTRY OF HUMAN RESOURCE DEVELOPMENT

Department of Secondary and Higher Education

Aligarh Muslim University

6.1 Short realization of licence fee

Recovery of licence fee at the pre revised rates accounted for short realisation of Rs. 89.15 lakh from the occupants of the staff quarters of Aligarh Muslim University.

The Government of India, Ministry of Urban Development and Poverty Alleviation, Directorate of Estate, New Delhi revised (May 2001) the flat rates of licence fee for the Government residential accommodations through out the country effective from 1 April 2001. All the Ministries/Departments were to recover the revised licence fee in accordance with the orders. As per byelaws of the Aligarh Muslim University, (University), it was to follow Government orders after getting the approval of Executive Council for their implementation.

Audit scrutiny (July 2005 & July 2006) of the records of the University disclosed that the licence fee of 818 residential quarters of the University were being realized at pre-revised rates. This resulted in non-recovery of licence fee amounting to Rs. 89.15 lakh for the period from April 2001 to March 2006.

In response to audit observation, the University stated (August 2006) that the revised rates of licence fee were not enforced as the matter was pending with a sub committee constituted by the Executive Council since November 2004. The University also added that the sub committee had already held three meetings but could not decide the matter for want of relevant memo of GOI, Ministry of Urban Development.

Reply of the University is not convincing as it took about three and half years in bringing the matter before the Executive Council for adoption of the Ministry's order and further it failed to provide a copy of the relevant memo of the Ministry to the sub committee of the Executive Council for another more than two years.

The particular contention of the University that the sub committee of Executive Council could not decide the matter for want of relevant memo of GOI is an absurd argument and completely unacceptable.

Thus, non-implementation of the Ministry's order resulted in short realization of licence fee amounting to Rs. 89.15 lakh for the period from April 2001 to March 2006.

The matter was referred to the Ministry in April 2007; their reply was awaited as of November 2007.

Indian Council of Philosophical Research

6.2 Failure to recover fellowship grants

The Indian Council of Philosophical Research did not recover fellowship grants totalling Rs. 48.19 lakh from 48 fellows, who failed to complete their research projects even after a lapse of one to 11 years of the date by which the projects were to be completed.

Audit of Indian Council of Philosophical Research (ICPR) disclosed that it did not recover fellowship grant of Rs. 48.19 lakh from 48 fellows, who did not complete the fellowship within the stipulated time or whose fellowship had been terminated by it.

The ICPR awards senior/junior research and residential fellowships* for research in Philosophy to students, teachers and others. As per the terms and conditions of the fellowships, a fellow is required to submit, within three months of the conclusion of the term of the fellowship, the final manuscript to ICPR, failing which, the fellowship can be terminated. In case a fellow discontinues the project assigned to him/her, the fellowship is automatically discontinued. On termination or discontinuance of the project, the ICPR is to recover the entire amount paid to the fellow till that date.

The internal control in the ICPR to monitor timely submission of manuscript was ineffective in monitoring the compliance to the terms of grant of the fellowships. As of September 2006, 76 fellows, who had been paid fellowships aggregating Rs. 84.42 lakh by the ICPR during August 1992 to January 2006, had not submitted their manuscripts despite the due dates for submission of the manuscript being over in all cases. The ICPR did not take

* Fellowships are a whole time engagement for two years in the case of senior and junior research fellowships and 60 days in the case of residential fellowships.

action to recover the fellowship grants from the research fellows, who had failed to comply with the terms of the grant.

On being pointed out in Audit in September 2006, the ICPR initiated action in the cases of defaults and stated in June 2007 that final manuscript had been obtained from 25 fellows. In three cases the fellowship had been recommended for extension. ICPR added that in another 27 cases, the fellowships had been terminated and the remaining 21 cases were in the process of termination of fellowships. The recoveries from the fellows whose fellowships were terminated were awaited as of June 2007.

The matter was referred to the Ministry in June 2007; their reply was awaited as of November 2007.

Jamia Millia Islamia

6.3 Loss due to negligence

Negligent planning and response to the notice by Jamia Millia Islamia in not taking decision to obtain refund of the allotment money from GNIDA even in the face of certainty of forfeiture of deposit of Rs. 2.08 crore led to the loss of the entire amount.

JMI¹ failed to meet its financial commitments to GNIDA² against allotment of land for its second campus and comply with the terms and conditions of the allotment, which led to forfeiture of Rs. 2.08 crore.

JMI made an application in March 2001 to GNIDA for allotment of 300 acres of land. GNIDA allotted 100 acres of land in the first phase in March 2002 at a total premium of Rs. 20.81 crore. As per the terms and conditions of the allotment of land by GNIDA, 10 *per cent* of the total premium of the land was to be paid within 30 days and another 20 *per cent* within 90 days of allotment. The balance was payable in four half-yearly instalments with interest at 18 *per cent* on the outstanding balance. JMI was to execute the lease deed and take over possession of the land after payment of 30 *per cent* of the total premium of the land within 90 days from the date of allotment. In case JMI was not in a position to pay another 20 *per cent* of the premium between 31 to 90 days of allotment, it could ask for refund of 10 *per cent* already paid and only registration fee of Rs. 10,000 was to be forfeited. Moreover on failure of the allottee to execute the lease deed and take over possession of the land within

¹ Jamia Millia Islamia

² Greater Noida Industrial Development Authority

90 days, the allotment was liable to be cancelled and 10 *per cent* of the total premium forfeited after 90 days.

JMI deposited Rs. 2.08 crore in April 2002, being 10 *per cent* of the total premium of Rs. 20.81 crore. It did not pay the balance 20 *per cent* of the premium of Rs. 4.16 crore within the stipulated period of 90 days, as it failed to generate funds by disposing of its properties in Okhla village. Since the plot was to be funded out of its own resources, JMI had planned to dispose of old properties and expected to realize Rs. 29.47 crore from their disposal. However, the expected resource could not be realised by the university in time to meet its commitment to GNIDA. JMI could sell only two out of the 29 earmarked properties in May 2002 and October 2003 and realised an amount of only Rs. 2.05 crore up to October 2003. Their anticipation of generating the internal resource by selling the old properties was, thus, flawed.

GNIDA pointed out the delay in deposit of the premium and asked JMI in July 2004, whether it was interested in the allotment of land regulated by the then prevailing rates and conditions of allotment. GNIDA proposed that the amount already deposited would be adjusted against the future payments. As per the terms and conditions of allotment, by this time, the first instalment of Rs. 2.08 crore deposited already stood forfeited, unless JMI was willing to pay for the plot at the current prevailing rate. Despite this, JMI did not deposit the amount and GNIDA cancelled the allotment of land in October 2004 and forfeited the deposited sum of Rs. 2.08 crore in accordance with the terms and conditions of the allotment.

Thus, expecting to generate funds by disposing of its old property, JMI applied for allotment of 300 acres of land without providing for the contingency of mismatch between timing and quantum of availability of funds *vis-à-vis* requirement. As a result, JMI failed to organize funds for meeting terms and conditions of allotment of 100 acres against application for 300 acres and lost the deposited sum of Rs. 2.08 crore. On being pointed out by Audit JMI filed a suit in the Allahabad High Court against GNIDA, in March 2007 for refund of Rs. 2.08 crore.

The Ministry stated in October 2007 that sub clause 3 of clause (C) and sub clause 3 of clause (R) of the terms and conditions of the offer for registration and allotment of plots by GNIDA provided for forfeiture of registration money only. It further stated that GNIDA's action regarding forfeiture of the sum of Rs. 2.08 crore is found to be in violation of the terms and conditions of offer

and the matter is being taken up with Chief Secretary, Government of Uttar Pradesh.

The reply of the Ministry is not correct as sub-clause 3 of clause (C) and sub clause 3 of clause (R) of the terms and conditions for allotment of land specify the forfeiture of registration money in the case of default in payment of allotment money. In this case, since the allotment money of Rs. 2.08 crore i.e. 10 per cent of the premium of land had been paid, the same was forfeited under clause (I) of the terms and conditions due to failure of JMI to make further payment of 20 per cent of premium of land and take over the possession of plot within 90 days of allotment. Had the University intimated withdrawal of application for the plot between 31 and 90 days of allotment it was entitled to obtain refund of 10 per cent of the premium already paid.

Ministry may determine accountability for the negligence by JMI in not taking prompt decision to obtain refund of the allotment money even in the face of certainty of forfeiture of such a large sum.

Kendriya Vidyalaya Sangathan

6.4 Unplanned construction of squash courts

Failure of the Commissioner, Kendriya Vidyalaya Sangathan to exercise due diligence in ascertaining the feasibility of utilisation of the squash courts and in ensuring compliance to the commitments by SRFI³ for running the facility before sanctioning the project of construction of squash courts in Kendriya Vidyalayas rendered Rs. 1.97 crore spent on their construction unfruitful.

Based on the proposal of the SRFI, the Commissioner KVS⁴ accorded approval in August 2003, for construction of squash courts in 14 Kendriya Vidyalayas, which included five Kendriya Vidyalayas⁵ in Delhi Region and released Rs. 4.05 crore to 14 Kendriya Vidyalayas for the project in September 2003. As per the terms and conditions agreed upon between the KVS and SRFI, coaching to the students of Kendriya Vidyalayas was to be provided by the latter free of cost. The SRFI was allowed to utilise the squash courts on commercial basis outside the school hours.

The construction of the squash courts in five Kendriya Vidyalayas in Delhi region was completed between November 2004 and March 2005 at a total cost

³ Squash Racket Federation of India

⁴ Kendriya Vidyalaya Sangathan

⁵ KV JNU, KV Andrews Ganj, KV R.K. Puram, KV Paschim Vihar, KV AGCR colony

of Rs. 1.97 crore. The project failed to take off in nine other Kendriya Vidyalayas. KVS cancelled the sanction for them and got the amounts refunded.

The squash courts had not been made functional in any of the five Kendriya Vidyalayas in Delhi as of March 2007 since SRFI did not provide coaches. The KVS did not enforce the commitment by SRFI to provide coaches and instead asked the concerned schools in February 2006 to invite bids from reputed agencies to provide coaches which had not materialised as of March 2007.

Thus, the decision of the Commissioner KVS to implement the project without ascertaining the feasibility of the project rendered Rs. 1.97 crore incurred on the construction of squash courts in five Kendriya Vidyalayas unfruitful.

The Ministry stated in September 2007 that after completion of construction of squash courts it was found that their commercial use was not permissible. KVS, therefore, took a stand not to allow use of squash courts for commercial purpose by SRFI which developed cold feet over the whole exercise. The Ministry also stated that KVS was making efforts to activate the squash courts and that one of the squash courts at R. K. Puram had since been activated.

The fact remains that the project was sanctioned without ascertaining the feasibility of the utilisation of facility to be created.

6.5 Wasteful expenditure

Approval for construction of ice hockey rink in Kendriya Vidyalaya, Leh without due diligence by Commissioner, Kendriya Vidyalaya Sangathan resulted in waste of Rs. 42 lakh.

Commissioner, KVS accepted the proposal of Ice Hockey Association (IHA) in March 2003 to construct an international size open air ice hockey rink in Kendriya Vidyalaya, Leh to promote ice hockey among the students. KVS accepted the estimate of IHA for construction of the ice hockey rink at Rs. 54.45 lakh, conveyed administrative approval and financial sanction and released a total of Rs. 42 lakh during August 2003 to April 2004.

Examination by Audit disclosed that ice formation in the rink by natural freezing of the water filled in the rink can take place with some degree of certainty only during the two months of January and February. Kendriya Vidyalaya at Leh and other schools in the area, however, remain closed for

their winter break during the months of January and February. In view of this, the use of the rink for ice hockey by the students is highly unlikely.

The expenditure of Rs. 42 lakh on the ice hockey rink at Leh has turned out to be a waste which indicates that KVS approved the project without due diligence to ascertain the feasibility of the use of the facility for the intended objective.

On being pointed out, the Ministry stated in October 2007 that the facility created at Kendriya Vidyalaya, Leh was with special consideration to tap climatic conditions during January and February and the school was kept partially open to impart coaching. It further stated that the surface constructed was also used in a multipurpose way like assembly, base-ball, badminton, cultural programmes, roller skating etc.

The reply of the Ministry is not tenable since use of ice hockey rink by keeping school partially open during January-February and for alternative purposes is merely an after-thought to rationalise unthoughtful expenditure and is not substantiated by any pre-construction plan prior to the sanction of the project. Moreover, the Kendriya Vidyalaya, Leh already has a playground, which can be put to various uses and it had never projected additional requirement for construction of an assembly ground, badminton, base-ball, roller skating etc.

University of Delhi

6.6 Irregular payment of transport allowance

Despite the assurance by the Ministry to the Public Accounts Committee of the Parliament and subsequent directions to the University Grants Commission and the University of Delhi, the University continued to disregard the orders of the Ministry and paid inadmissible transport allowance to its employees aggregating Rs. 84.62 lakh for the past nine years.

In their 'Action Taken Note' to paragraph 6.3 of Report No. 4 of 2001 of Comptroller and Auditor General of India, Union Government (Civil), highlighting irregular payment of transport allowance of Rs. 32.12 lakh during August 1997 to March 1999 to the employees of the University of Delhi allotted accommodation in the University Campus in disregard of instructions of the Government, the Ministry had assured the Public Accounts Committee (PAC) that the payment shall be stopped and amount irregularly paid shall be recovered.

Audit of the establishment pay bill in the University of Delhi in March 2007 disclosed that despite the assurance of the Ministry to the PAC and its subsequent directions to the University Grants Commission not to release the grant towards transport allowance to the University of Delhi, the payment of irregular transport allowance was continuing, to employees of University of Delhi, who were provided accommodation within the campus housing their places of work and residence in violation of the orders of the Government.

The irregular payment of transport allowance has increased to Rs. 84.62 lakh⁶ for 424 employees from August 1997 to January 2007. The University of Delhi continued to take the plea that its north campus is not a composite campus as many MCD roads passed through it and the distance between the residence and their place of work of most of the staff residing in the main campus is more than one kilometer. This contention of the University as ground for making payment of the transport allowance had already been rejected by the Ministry. It is not open to the University of Delhi financed almost entirely by the Government for their maintenance to interpret the rules against the binding orders of the Government.

Rejecting the plea of the University, the Ministry had specifically asked the Chairman, UGC in January 2003 not to release the grant for transport allowance to University of Delhi and had instructed them to deduct the amount of transport allowance made to the non-entitled staff as pointed out by Audit from the maintenance grant of the University and also to stop meeting any future liability on this account. The UGC did not comply with the direction of the Ministry until 2007-08, when the matter was raised again by Audit.

The Ministry stated in September 2007 that the UGC has deducted overpayment of transport allowance pointed out in paragraph 6.3 of Report No. 4 of 2001 from the budget estimates of Delhi University for the year 2007-08. The Ministry also stated that Delhi University has taken up the matter with Ministry of Finance for clarification. It added that pending clarification, University should have not only stopped payment of transport allowance in view of instructions of the Ministry and UGC but also recovered the amount irregularly paid. The UGC/University of Delhi are being advised to immediately take necessary action.

⁶ Worked out on the numerative basis

Ministry may take steps to enforce its orders and stop the payment of irregular transport allowance forthwith. Further Ministry may direct the University to recover the irregular amount paid to the employees without further delay. Ministry should also fix responsibility in the University of Delhi for disregard of its orders and in the UGC for not acting on its instructions until 2007-08.

**CHAPTER VII : MINISTRY OF INFORMATION AND
BROADCASTING**

Prasar Bharati

7.1 Negligent scrutiny of claims leading to excess payment

Deficient internal control and negligent scrutiny of bills by Prasar Bharati led to excess payment of Rs. 3.39 crore to the BCCI¹ for telecast rights of one day international matches during October - November 2005.

Sample check of the transactions relating to payments made by the Prasar Bharati disclosed negligent scrutiny of claims leading to excess payment of Rs. 3.39 crore.

In terms of the agreement of 30 November 2005 between Prasar Bharati and the BCCI for the telecast of 12 one day international matches (seven between India and Sri Lanka and five between India and South Africa) during October - November 2005, Prasar Bharati was to pay to the BCCI at the rate of Rs. 7.50 crore, net of service tax and agency commission for each one day international. The agreement further provided that in case a match was not played for the full duration on any day, the consideration for that day would be calculated in proportion of the number of hours played. One of the 12 scheduled matches did not take place.

Audit of the time sheets for the 11 matches maintained by the Prasar Bharati disclosed that three matches between India and Sri Lanka and two between India and South Africa were held for less than the full duration of seven hours, yet Prasar Bharati did not reduce the payment on *pro-rata* basis with reference to the reduced time during which the matches were actually played. In one match played between India and Sri Lanka at Mohali, though Prasar Bharati made the deduction on *pro-rata* basis for the match held for less than the prescribed duration, the deduction was made reckoning the total duration of the match as six hours instead of seven hours.

The negligence in the scrutiny of the claims and the deficient internal control within Prasar Bharati resulted in excess payment of Rs. 3.39 crore to BCCI.

Prasar Bharati stated in February 2007 that *pro-rata* deduction was not applicable for one day international matches. Contention of Prasar Bharati is not tenable as it is contrary to the specific provisions of the agreement entered

¹ BCCI – Board of Control for Cricket in India

into by the parties in relation to the 12 one day international matches and Prasar Bharati had itself made *pro-rata* reduction of the fee in case of one of the matches.

Prasar Bharati may recover the excess payment made to the BCCI. It should improve internal control and accountability system and determine accountability for excess payment in the instant case.

The matter was referred to the Ministry in June 2007; their reply was awaited as of November 2007.

7.2 Recovery at the instance of audit – deficient internal control

On being pointed out by Audit, Prasar Bharati recovered the excess payment of Rs. 58.35 lakh made to NFDC due to deficient internal control.

The Memorandum of Understanding (MOU) between Prasar Bharati and National Film Development Corporation (NFDC) for supply of films by the latter for telecast entailed a responsibility on Prasar Bharati to institute effective internal control system to regulate the payments to NFDC according to the terms of MoU. Sample check of payments made by Prasar Bharati to NFDC for telecast of films supplied by NFDC during the period January 2003 to December 2006 disclosed deficient internal control in release of payments.

In terms of the MOU, the royalty fee payable for the first telecast of films less than seven years old was Rs. 3 lakh, while that for the films more than seven years old was Rs. 1.20 lakh. Payment for the same film telecast on more than one occasion during three years from the first telecast was regulated on the sliding scale of 50 and 25 *per cent* for the second and third repeat telecasts respectively. No payment was to be made for the fourth or more telecasts over the period of three years from the date of the first telecast.

Since Prasar Bharati did not maintain film-wise data of telecast of the films, it made payment to NFDC without reference to their repeat telecasts in a number of cases. This led to excess payment of Rs. 58.35 lakh to NFDC during December 2003 and May 2006. Upon being pointed out by Audit in February 2007, Prasar Bharati recovered the amount in March 2007 by making deductions from the royalty fee payable to NFDC.

Prasar Bharati may (i) review the payments made for all films telecast over the last five years to establish that no excess payment has been made (ii) strengthen the internal control system to ensure payments strictly in terms

of the MOU/agreements and (iii) determine accountability for negligence in the instant cases.

The matter was referred to the Ministry in June 2007, their reply was awaited as of November 2007.

7.3 Avoidable payment of interest

Negligence of Prasar Bharati in setting the terms of payment to Asia Pacific Broadcasting Union in foreign currency without the requirement of bank guarantee and its failure to follow up with the Ministry of Finance for waiver of the bank guarantee led to avoidable interest payment of Rs. 27.40 lakh.

Prasar Bharati entered into a Memorandum of Understanding (MoU) with the APBU² Malaysia for securing broadcasting rights for the Athens Olympics 2004. As per the agreement with APBU, Prasar Bharati was to pay to them US Dollar 2363914 in four installments between June 2002 and June 2004. The MoU included specific clause exempting APBU from furnishing a bank guarantee, for which Prasar Bharati was not competent. FEMA³ stipulates that in cases where advance remittance for any current account transaction exceeds US Dollar 100000, the authorised dealers were required to obtain a bank guarantee from the overseas beneficiary from a bank of international repute. The authority for waiving the condition of obtaining of bank guarantee vests with the Finance Ministry. The management in Prasar Bharati without ascertaining the requirements under FEMA, entered into a commitment with APBU, involving payments to them in foreign currency.

Prasar Bharati issued sanctions for the release of the first and second installments of rights fee of US Dollar 590978 each in June 2002 and August 2002. RBI, however, withheld in December 2002 and March 2003 these remittances for want of the bank guarantee in terms of the provisions of FEMA. Prasar Bharati approached the Ministry of Finance in March 2003 for waiver of the requirement of the bank guarantee, which was received nine months later in January 2004. It did not furnish evidence of pursuing with the Ministry of Finance on a matter which involved avoidable monthly liability of interest of Rs. 0.91 lakh to Rs. 3.20 lakh. By the time the waiver was received, the payments of first three instalments aggregating US Dollar 2127523 had already become due. The first three instalments, which were due in June 2002, November 2002 and June 2003, were paid in February 2004.

² Asia Pacific Broadcasting Union

³ Foreign Exchange Management Act, 1999

Due to delay in payment of the instalments, APBU raised bill for US Dollar 61787 in terms of the MoU. Prasar Bharati paid Rs. 27.40 lakh towards interest to the APBU in January 2006.

Thus, negligence of Prasar Bharati to conform to the provisions of FEMA and subsequent undue delay in obtaining waiver of bank guarantee resulted in avoidable payment of interest of Rs. 27.40 lakh.

Prasar Bharati should strengthen its internal control with a view to ensuring due diligence in determining the terms relating to the financial commitments in agreements, sanctions and MoUs and determine accountability for negligence leading to entirely avoidable interest payment.

The matter was referred to the Ministry in July 2007; their reply was awaited as of November 2007.

7.4 Recovery at the instance of audit – excess FCT

Doordarshan commercial service initiated action for recovery at the instance of audit of excess FCT of Rs. 24.13 lakh allowed to two producers due to deficient maintenance of FCT ledgers.

The advertising agencies are allowed 100 *per cent* continuous banking⁴ of unused FCT⁵, which can be used, subject to the limits fixed in the rate card but cannot exceed the FCT available at their credit. In order to keep a watch over the banked FCT and utilisation thereof, Doordarshan Commercial Service (DCS) is required to maintain a FCT ledger indicating the progressive banked FCT available at the credit of each producer and its utilisation.

Audit of transactions in Doordarshan disclosed that the DCS did not indicate FCT allowed and used in the FCT ledger correctly in respect of a programme. This resulted in the correctness of the banked FCT not being ascertainable at any given point of time. The FCT ledger reconstructed by Audit disclosed that at the end of the 48th episode, telecast in November 2004, an excess of 310 seconds of FCT availed by the producer was not billed resulting in a loss of Rs. 18.65 lakh.

In respect of another programme, the FCT utilised by the producer in five episodes, telecast in February-March 2006, were not recorded/short recorded

⁴Banking is the unutilised commercial time in a programme to be subsequently utilised by sponsors within the same programme.

⁵ Free commercial time (FCT) is the time allowed by Doordarshan for commercial advertisements to the sponsors without charging any fee.

in the FCT ledger. The producer had actually utilised 1245 seconds of FCT in these episodes against the credit of 880 seconds at the end of the 325th episode in September 2006. This resulted in the producer being granted excess FCT of 365 seconds and consequent short billing of Rs. 5.48 lakh at the prescribed rate.

On the mistakes being pointed out in audit in January 2007, the DCS stated in March 2007 that FCT ledgers had since been reconciled and bills for Rs. 20.51 lakh had been raised. However, it was noticed that while raising the additional demand Doordarshan had irregularly allowed 15 *per cent* commission, though the agency did not pay the dues within the stipulated time of 45 days from the first of the month following the date of broadcast which is the condition for allowing commission in terms of the provisions of the rate card.

The matter was referred to the Ministry in June 2007; their reply was awaited as of November 2007.

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

Chennai Port Trust

**8.1 Improper compliance of agreement for privatization of the
container terminal operations**

There was no proper system to ensure the veracity of the royalty paid by the operator as well of the achievement of “non-transshipment” traffic reported by the operator.

The container terminal of the Chennai Port comprised three berths with 600 metres of quay length. Based on proposals received from three private operators for development and operation of the container terminal, the Ministry of Surface Transport (MOST) selected (July 2000) P&O Australia Ports Pty Ltd., Australia which subsequently formed a consortium as Chennai Container Terminal Limited (CCTL) to operate the terminal on lease for 30 years under the scheme of private sector participation. The Chennai Port Trust (Ch PT) and CCTL entered into an agreement in August 2001. The existing three berths in the container terminal and another berth (285 metre length) newly constructed by the Port were handed over to CCTL in November 2001 and August 2002 respectively as per the agreement.

Scrutiny of connected records relating to the functioning of the arrangement at Ch PT undertaken during April – October 2006 revealed the following:

8.1.1 Acceptance of royalty without verification

Article 5.02 of the agreement stipulated that the gross revenue earned by CCTL from the operation of the container terminal was to be shared by CCTL and Ch PT in the ratio of 62.872: 37.128. The clauses 3.08(A)(i)(g) and 3.08(A)(vii) of the agreement provided for production of necessary books and accounts by CCTL to Ch PT in order to verify the accuracy of royalty payments. Ch PT entrusted the verification of revenue earned by CCTL to their Auditors. The Auditors were not permitted by CCTL to conduct a detailed verification of the accounts of CCTL and they adopted the Terminal Despatch Reports for verification of revenue reported by CCTL. The Auditors observed that the Terminal Despatch Reports did not contain complete data on various types of containers handled.

The net revenue earned by Ch PT from container operation in the terminal during 2002-03 to 2005-06 worked out to Rs. 322.52 crore including the

royalty and land lease charges of Rs. 265.88 crore received from CCTL. In the absence of adequate arrangement for verification of revenue earned by CCTL, veracity of the amount of royalty received was not ascertainable.

Ch PT should evolve a system for proper verification of the revenue generated by CCTL with due access to their books of accounts.

On being pointed out, Ch PT stated (January 2007) that action would be taken to have monthly data online from CCTL so as to ascertain the correctness of the income. Further report was awaited (October 2007).

8.1.2 Absence of proper system for verification on non-transshipment traffic

According to the agreed conditions, CCTL was to develop the Chennai Port as a hub port, ensure call of mainline vessels to the Port within three years and to bring in non-transshipment traffic at 20 *per cent* and 25 *per cent* of the total traffic during third and fourth year and at 30 *per cent* from the fifth year onwards. In the event of shortfall of non-transshipment traffic, the CCTL was to pay compensation equivalent to the amount of royalty payable on the shortfall in traffic.

CCTL reported achievement of non-transshipment traffic in TEUs (Twenty foot Equivalent Unit) in respect of imports and exports for the periods from December 2003 to November 2004 and December 2004 to November 2005 as 30.06 *per cent* and 49.19 *per cent* respectively. Ch PT stated (May 2006) that the figures were verified with respect to the data obtained from the Customs and from September 2005 a random check of data on five selected vessels in a month was conducted to verify and confirm the figures of CCTL.

A further scrutiny of the data relating to import of containers, for which details were available disclosed the following.

- CCTL stated that the quantum of import of non-transshipment containers was worked out based on the details available in the Import General Manifest (IGM). It was observed that IGM only contained the details of 'port of loading of containers' and the information about 'port of origin of the containers' was available only in Bill of Entry (BE). An analysis of Bills of Entry for import of containers as obtained from Chennai Customs undertaken by Audit revealed a large variation between the number of non-transshipment containers worked

out based on BE and the number reported by CCTL as indicated below:

Year	Number of containers imported					
	As reported by CCTL			As worked out based on BE		
	Trans-shipment	Non-trans-shipment	Percentage of non-trans-shipment	Trans-shipment	Non-transshipment	Percentage of non-trans-shipment
December 2003 to November 2004	1,37,818	94,639	40.71	1,50,231	32,916	17.97
December 2004 to November 2005	1,15,381	1,47,895	56.17	1,65,290	43,872	20.98

Note: (a) The difference between the total number of containers reported by CCTL and audit is due to non-availability of data in respect of containers not cleared through Chennai Customs.

(b) Figures on non-transshipment included the containers directly imported from five neighbouring ports.

- Further according to the agreement, non-transshipment traffic means containers not transshipped in the neighbouring ports of Colombo, Singapore, Port Klang, Dubai and Salalah. It was noticed that the achievement of non-transshipment traffic reported by CCTL included the containers directly imported from these five neighbouring ports also which should not have been reckoned for achievement. Port Trust had not arrived at any methodology with CCTL to verify the reported achievement of target.

Thus, Ch PT failed to ensure the fulfillment of the agreement conditions regarding non-transshipment traffic resulting in loss of compensation equivalent to the amount of royalty payable on shortfall in non-transshipment traffic. The loss of royalty could not be quantified in audit due to inadequacy of available data. The system to verify the correctness of the achievement reported by CCTL needed to be streamlined.

Ch PT stated (January 2007) that both the documents (Bill of Entry and IGM) would be verified and based on the origin of the containers, the non-transshipment *percentage* would be worked out and verified. Further action taken was awaited (October 2007).

8.1.3 Renewal of assets - Not monitored

According to Article 3.08(A)(v) of the agreement, CCTL had to replace the plant/equipment including the existing equipment not inferior to the equipment that were being replaced, before the expiry of their life period.

CCTL was also to inform Ch PT the life of all new equipment purchased. To an audit enquiry, Ch PT stated (August 2006) that the details were called from CCTL which indicates that Ch PT did not monitor closely the fulfillment of the agreement condition in this regard.

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

Cochin Port Trust

8.2 Loss of revenue due to unauthorized levy of demurrage charges at lower rate

Unauthorised change of rate for demurrage by the Board of Cochin Port Trust at the request of the importer resulted in loss of revenue of Rs. 2.59 crore to the Port.

Demurrage is chargeable on all goods/cargo left in the transit sheds or yards beyond the expiry of free days at the rates prescribed in the Scale of Rates (SoR). A Firm had imported computers and accessories worth Rs 8.43 crore in May 2005 and wharfage on it was levied on *ad-valorem* basis. The container was destuffed on 1 November 2005 but cleared from the Port only on 22 November 2006 after a delay of over one year. As per the SoR, demurrage was payable by the Firm beyond the free period of seven days after the container was destuffed till clearance, at rates ranging from 20 to 45 *per cent* of the wharfage charged. But the Firm requested (January/February 2006). The Cochin Port Trust (CoPT) to levy demurrage on volume basis instead of *ad-valorem* basis as the delay in clearance of cargo was due to delay in obtaining clearance from various agencies and was beyond their control and the project could not afford the demurrage charged on *ad-valorem* basis. The Development Commissioner, Cochin Special Economic Zone under whose jurisdiction the Firm was situated also supported the request of the Firm. Based on this, the Board of CoPT approved levy of demurrage charges on volume basis. Accordingly, the Firm cleared the cargo after paying demurrage of Rs. 18.60 lakh though the demurrage actually payable on *ad-valorem* basis, as prescribed in the SoR, was Rs. 2.78 crore. The concession granted to the Firm resulted in revenue loss of Rs. 2.59 crore to CoPT.

CoPT justified the decision citing that it had the authority under provisions of Section 53 of Major Port Trust Act and clause 10 of guidelines of the Ministry of Surface Transport to take appropriate decision in such special cases. But under these provisions, the Board is empowered only to grant exemption or remission of demurrage charges leviable according to the SoR in force. In this

case the request of the Firm was not for remission or exemption but levy of demurrage on volume basis against *ad-valorem* basis prescribed in the SoR. Thus, this is not a case of remission but levy of demurrage at a rate not provided in the SoR and the Board is not empowered to levy a rate not provided in the SoR without proposing amendment to SoR to the Tariff Authority of Major Ports and obtaining approval as required. It is also noteworthy that the CoPT itself had in the Agenda Note to the Board recorded that the Firm was not eligible for waiver or remission of demurrage under the Ministry's guidelines. Further, it was the firm's business to secure required clearance from various agencies and the Port should have no business to play their saviour.

Thus, the action of the Board of CoPT in sanctioning levy of demurrage on volume basis instead of *ad-valorem* basis was without authority and resulted in loss of revenue of Rs. 2.59 crore to the Port.

The matter was referred to the Ministry in October 2007; their reply was awaited as of November 2007.

Jawaharlal Nehru Port Trust

8.3 Environmental Management by Jawaharlal Nehru Port Trust

Ports and harbours straddle the interface between land and sea. Port development and operations have the potential to impact environment due to vessels and vehicular traffic, handling and storage of materials and shore based facilities. Being site specific projects, they are required to comply with legislations governing environmental protection and pollution control. The Jawaharlal Nehru Port at Nhava Sheva under the administrative control of the Ministry of Surface Transport (MOST) was notified (1982) as a major port and started (1989) operations with 2584 hectares of land. It is primarily managed by a Trust (JNPT) (formerly known as Nhava Sheva Port Trust (NSPT), constituted under the Major Port Trusts Act, 1963 and received Environmental Clearance (EC) for its operations from the Ministry of Environment and Forests (MOEF) in September 1988.

The audit of environmental management activities of JNPT brought out the following.

8.3.1 Environment management plan (EMP)

According to the Environment Impact Assessment (EIA) Guidelines for Ports and Harbours issued by MOEF under the provisions of EIA Notification, 1994

issued under Environment Protection Act 1986, “an EMP is an implementation plan to mitigate and offset the adverse environmental impacts of a project and to protect and where possible, improve the environment. Based on the potential impacts identified, it sets out in detail, the process of implementing mitigation and compensatory measures, the timing of these measures and indicative costs. EMP should be viewed as a legal commitment on the part of the proponent to control environmental impacts”.

JNPT carried out its environmental monitoring under the ‘Environmental Management Plan for Jawaharlal Nehru Port Area’. EMP of the Port was not comprehensive. For instance it did not provide for an important requirement of Environment management audit which was completely missing from its focus.

JNPT stated (July 2007) that as per the audit suggestion, it would be going for ISO 14001 certification which would clearly spell out its environmental policy translating the existing EMP by way of documentation. JNPT furnished (August 2007) a document titled ‘Environmental Management Plan’ indicating various strategies for management of environment.

8.3.2 Environment management audit

The Environment (Protection) Rules, 1986, as amended in 1992 stipulated that every person carrying on an industry, operation or process requiring consent under the Water (Prevention and Control of Pollution) Act, 1974 or under the Air (Prevention and Control of Pollution) Act, 1981 or both or authorization under the Hazardous Wastes (Management and Handling) Rules, 1989 issued under the EPA, 1986 shall submit a report for each financial year by 30th September after an eight-step environmental audit to be done at the management level. The steps include *inter alia* water and energy consumption audit, inventory of materials handled, quantity of pollution, hazardous waste audit, impact of pollution control measures on the conservation plans, additional investment proposals for environmental protection and other activities like tree plantation. Audit scrutiny revealed that JNPT regularly took consent under Water and Air Acts from MPCB and hence was required to submit the environment audit report. JNPT had not so far (July 2007) conducted an environmental management audit and did not submit any such report. This was also confirmed by MPCB (June 2007).

JNPT accepted the audit observation and stated (July 2007) that it had initiated action for obtaining ISO 14001 certification wherein environmental audit would be a part.

8.3.3 Mock drills under Emergency Action Plan

Emergency Action Plans are required to provide a system to control and mitigate consequences of accidents and disasters by natural calamities or other means by implementing and coordinating the actions of personnel to combat emergency. MOEF had directed (December 1997) JNPT to conduct mock drills in respect of Emergency Action Plan on a regular basis. It was noticed that JNPT had an emergency action plan and it had been informing MOEF through regular reports that regular drills were being carried out in order to update the effectiveness of the plan.

JNPT, however, did not submit any document in support of these drills undertaken prior to June 2007, and the drills conducted in June and July 2007 pointed out several deficiencies in the facilities that were essential for emergency relief.

Recommendation

JNPT should take measures to rectify deficiencies noticed during mock drills and spruce up its emergency preparedness.

8.3.4 Afforestation and green belt

Forest cover contributes to atmospheric purification as plants act as cleansing agents to oxygenate and remove impurities such as air borne dirt, sand, dust, pollen, smoke, odours and fumes. Plants produce positive psychological influence and help in noise reduction and increase aesthetic value. According to Developmental Project Report (1982) of JNPT, there was a pre-existing forest cover of 300 hectares in the area earmarked for the port.

8.3.4.1 Green belt

As per conditions of EC (September 1988) "a green belt of 500 metres must be provided all along the periphery of the port excluding the water area." This translated to 735 hectares as calculated by CIDCO. JNPT has not yet created the green belt as prescribed in the afore-said conditions of the EC.

On being pointed out, it stated (July 2007) that the responsibility of green belt rested with the Government of Maharashtra and the Government of India and that it had taken up the matter with the Chief Secretary of the Government of Maharashtra in November 2001. This reply is not tenable as EC was issued to JNPT and hence it was responsible for complying with conditions of EC.

8.3.4.2 Afforestation

As per conditions of EC (September 1988), “inside the port, 800 hectares of land must be afforested. This may be spread in pockets of hill and vacant areas and need not be concentrated in one area.” The norm of about 2000-2500 trees per hectare may be adopted. Audit scrutiny revealed that over the years JNPT reported various figures of area under afforestation to the regulatory authorities as under:

Reported afforested area

Sl. No.	Document in which reported	Period	Area shown under afforestation
1	Asset Register	1989 to 2006	650
2	Implementation Committee meeting	April 1991	400
3	EIA for fourth container and marine chemical terminal	March 2005	480
4	Letter to MPCB	May 2005	600
5	Coastal Zone Management Plan (CZMP) as approved	July 2005	390

In view of varied figures reported, and in the absence of any survey report, Audit could not verify the compliance of either the condition of 800 hectares of afforestation or the quality of afforestation. Given the pre-existing forest cover of 300 hectares and the figure of 390 hectares as per the CZMP, JNPT had added only 90 hectares through its efforts since receipt of conditions of MOEF in 1988.

On the basis of MOST’s directives, M/s. A. F. Ferguson & Co., Bombay, the consultants for JNPT in respect of management information system had recommended (January 1990) preparation of quarterly plantation report having columns like number of trees planted and felled, area covered by afforestation and remarks on condition of trees, *etc.* This recommendation has not been implemented. Had JNPT implemented the recommendations, it would have better monitored its afforestation activities.

JNPT stated (August 2006) that the existing green area in the port was about 390 hectares and that it would develop 1145 hectares of green area including buffer zone and Eco Park.

8.3.4.3 Mangrove plantation

As per conditions of EC (September 1988), “suitable tidal low-lying areas should be identified for mangrove¹ plantation and provision of the required amount, approximately Rs. 1.5 crore, must be made for this purpose in the project cost.”

JNPT while submitting application for the project ‘Redevelopment of Bulk Terminal into a Container Terminal’ reported (February 2003) to MOEF that it had already developed about 200 hectares of mangrove plantation on mud flats on the periphery of the port. It had also submitted (August 2004) a compliance report to MOEF on mangrove plantations which indicated existence of a detailed plan for the purpose. However, the records of mangroves plantation in port were not furnished to Audit.

JNPT stated (July 2007) that out of 2584 hectares of acquired land, about 500 hectares was covered by mangroves and that it had carried out about 5 hectares of mangrove plantation through the maintenance contract for horticulture and arboriculture works. These claims could not be verified in absence of any survey report.

Recommendation

JNPT should arrange for a forest survey, make an inventory of species of trees and plants as also their acreage. It should ensure compliance with regard to provision of green belt, afforestation and Mangrove plantation. JNPT accepted the recommendation.

8.3.5 Environmental monitoring- deviation from standards in air quality monitoring Central Pollution Control Board (CPCB) standards govern the norms for permissible pollution limits in India

JNPT awarded (1991) the work of environmental monitoring to the Centre for Environmental Sciences and Engineering (CESE), a Department of the Indian Institute of Technology, Bombay (IIT) on nomination basis on grounds that it was not JNPT’s core business and the requisite expertise was available with CESE.

¹ Mangroves consist of a number of species of trees and shrubs that are adapted to survival in the inter-tidal zone. They play an important role as sediment repository and shoreline stabilizer. They extend to the marine areas and many productive fishing grounds of the world are found adjacent to mangrove areas. A report of MOEF suggests that in the recent Gujarat and Orissa cyclones, devastation was reported to have been lesser where sufficient mangrove buffers were present.

CPCB standards for national ambient air quality specify that sampling should be done twice a week at regular intervals with 24-hour samples and the annual arithmetic mean should be calculated for a minimum of 104 measurements.

It was noticed that CESE did not adhere to the standard methodology and adopted sampling once a month with 12-hour samples and calculated the annual arithmetic mean from 12 measurements only. Further, CESE based all its results and predictions on an index, Air Quality Index (AQI), which was its own formulation. While stating the properties for the calculation of the index, it was envisaged that in order to arrive at good results, the averaging time for sample selection for the index should be the same as that prescribed in the CPCB standards. MOEF had objected (November 2002) to the methodology of monitoring stating that it was not as per the standards. Thus, the deviation from CPCB standards undermined the reliability of annual reports prepared by CESE on environmental monitoring at JNPT.

JNPT stated (July 2007) that the monthly monitoring of sulphur di-oxide concentration and other relevant parameters was being done to check the levels and compliance as per MOEF condition. It also forwarded (May 2006) the procedure being followed by CESE to MPCB for validation.

MPCB's response, if any, has not been communicated to Audit so far (August 2007).

Recommendation:

JNPT should ensure adherence to the parameters of monitoring as per CPCB guidelines.

8.3.6 Non-monitoring of handling of hazardous chemicals by tenants

As per CRZ Notification, 1991 made under EPA 1986, no industry shall discharge untreated waste and effluents in the CRZ. As per Indian Port Act, 1908, any person discharging any oil or water mixed with oil into the sea is punishable with fines and other reasonable expenses for removal of the same. As per the licence agreements between JNPT and two of its tenants, Indian Molasses Company (IMC) and Ganesh Benzoplast Limited (GBL), JNPT as licensor, had the authority to inspect and take necessary action in respect of environmental matters.

Audit scrutiny revealed that JNPT got analysed effluent samples from the premises of these two tenants on 30th July 2002 through CESE, its contractor

for environmental monitoring. CESE reported that the treatment plants were not working and that they could collect only samples of raw effluents, analysis of which was as under:

Water Quality Report

Quality Parameters	Rationale/Remarks	CPCB Standard Class SW-IV Waters – for Harbour Waters	IMC	GBL
pH range	To minimize corrosive and scaling effect	6.5-9.0	7.24	11.98
Biochemical Oxygen Demand (mg/l)	To maintain water relatively free from pollution caused by sewage and other decomposable wastes	5	600	1080
Oil and Grease	Floating matter should be free from excessive living organisms, which may clog or coat operative parts of marine vessels/ equipment.	5	1016	171

On all parameters the effluents of the tenant operations exceeded the standards prescribed with the degree of pollution up to 200 times the permissible limits, but no action was taken against the tenants under the provisions of the said regulations. The possibility of irreparable and substantial damage to marine life and the overall environment of the harbour waters due to untreated effluent discharged in the sea water by these tenants can not be ruled out.

JNPT stated (March 2006) that it was the responsibility of MPCB to take action against the defaulters since it had periodically issued ‘consent to operate’ documents to these operators.

The reply is not acceptable as the port was also enjoined to take action against defaulters under IPA, 1908.

Recommendation

JNPT should monitor the activities of its tenants and take suitable as licensor.

8.3.7 Operation of landfill without valid authorization

As per conditions of EC (September 1988), “no large scale dumping of wastes shall be undertaken by the Port without clearance from environmental angle. This is to ensure that marine ecology of the area is not affected by dumping in the marshy lagoon/low level areas.”

JNPT as an “Operator of a facility,” was covered under the Municipal Solid Waste Management (MSW) Rules, 2000 and hence, was required to obtain authorization from the pollution control authorities. Further, the specifications for such operation must be in accordance with the MSW Rules, 2000.

JNPT operated one Sewage Treatment Plant (STP) and a landfill for the dumping of garbage taken from ships. Audit scrutiny revealed that valid authorization for these facilities was not obtained from MPCB. In the absence of relevant authorization, there was no proper assurance regarding compliance with conditions regarding landfill under MSW Rules, 2000.

JNPT stated (July 2007) that a plan to carry out sanitary landfill was being prepared for consent and approval from MPCB.

8.3.8 Ballast water management

Introduction of harmful marine species through ballast water² has been identified as one of the greatest threats to world oceans. A pilot study sponsored (2002-03) by the International Maritime Organisation (IMO) covering Mumbai and Jawaharlal Nehru ports had identified a few species introduced in the region due to uncontrolled ballasting. However, in order to formulate policies to contain the threat, it found the inadequacy of data as a major hindrance. To overcome the problem of data omission and inaccuracies therein and to effectively identify the threat to environment, suggestions like modifications in the Ballast Water Reporting Form (BWRF), putting extra care in information gathering, up-to-date information of port officials and training to port personnel were made in the study, which had to be complied with by port officials.

JNPT stated (August 2007) that as most ships calling at port were container ships and there was no ballasting/ deballasting, the port had discontinued submission of BWRF.

A Hong Kong report for container ports had indicated that container ships were likely to carry a fauna of higher diversity because of their large volume of ballast water. The IMO study had indicated exchange of water of 2,619,625 tonnes in JNPT and Mumbai port. Therefore, non-compliance with the recommendations made in the study is fraught with the risk of non-initiation of remedial measures against the introduction of harmful species.

² Any water and associated sediment used to manipulate the trim and stability of a vessel.

8.3.9 Compliance against Batteries (Management and Handling) Rules, 2001

As per the definition given in the rules, the port was a 'bulk consumer' and 'auctioneer' of batteries. The duties of bulk consumer included ensuring that the batteries were disposed of in auction to registered recyclers only and submission of a six-monthly compliance report to MPCB. Similarly, the auctioneer was to maintain a record of such auctions and make these records available to MPCB for inspection and also submit six-monthly compliance reports to MPCB. Though JNPT auctioned batteries to registered recyclers, it did not send the reports in prescribed forms to MPCB, either in its capacity as bulk consumer or auctioneer.

JNPT accepted the audit observation and assured (July 2007) to submit such reports to MPCB in future.

8.3.10 Management information system

Management Information System (MIS) plays an important role in the overall management of any activity. As discussed in paragraph 4.2, reporting by JNPT on implementation of conditions related to afforestation was inconsistent and inaccurate in view of the significant variation of data reported to MOEF on different occasions. This indicated weaknesses in its management information system.

Based on MOST circular (September 1988), JNPT got a report on MIS prepared (January 1990) by its consultant M/s A.F. Ferguson. The report *inter alia* envisaged that the Pollution Monitoring Cell of the port should implement the monitoring system covering areas like 'blasting' in the port area, dumping of waste materials including dredged materials, afforestation, air and water pollution, sulphur di-oxide emissions from ships, adherence to IMO procedures in handling hazardous or poisonous materials, monitoring carbon monoxide in the exhaust of all mobile vehicles *etc.* Audit scrutiny, revealed that JNPT neither had a separate Pollution Monitoring Cell nor otherwise implemented the recommended monitoring system.

JNPT stated (December 2006) that they would initiate the procedure for ISO 14001 certification.

Recommendation

To facilitate better compliance with prescribed environmental conditions JNPT should devise an effective Management Information System commensurate with the nature and size of its operations.

8.3.11 Other issues

8.3.11.1 Short recovery of monitoring charges from tenants

As per conditions of EC, JNPT was required to monitor pollution in air and water around the port area susceptible to pollution from port related activities. In terms of the licence agreements with the three tenants, NSICT, GTIL and BPCL, JNPT was to recover the proportionate cost of monitoring in the licensed premises by sharing the financial costs with the licensees from the date of signing of the licences.

JNPT monitored the pollution in port area from December 1995 through CESE on regular basis and incurred expenditure on monitoring but it did not recover the proportionate costs from two tenants (NSICT and BPCL) from the dates of signing of contracts. A total of Rs. 52.81 lakh was recoverable from these two tenants.

On being pointed out (September 2006), JNPT raised the demand (August 2007).

8.3.11.2 Water consumption audit

JNPT was paying a centralized water bill and was recovering water charges from its tenants - industrial, commercial or residential - at varying rates. The proportionate cost of water charges was not being recovered from the residents leaving scope for possible overuse as well as misuse of water. As per the terms of Gazette Notification dated 13th March 1992 [GSR 329 (E)], JNPT was required to conduct the yearly water consumption audit from the year 1993 onwards. Audit noticed that JNPT did not conduct such audit.

JNPT stated (July 2007) that it had since installed water meters at various locations inside the port and township areas and the monthly water consumption for different users was under observation.

Recommendation

JNPT should arrange to conduct an environment management audit of water consumption to ensure that this scarce resource is used optimally.

8.3.12 Role of MPCB

The port specific activities like handling and storage of petroleum products (done by tenants of JNPT) were covered under the 'red category' classification. It was not ascertainable from records whether MPCB authorities monitored environmental parameters in JNPT premises. Independent sampling was not done by MPCB in the port areas during the period covered under audit. The port did not conduct the environmental management audit, yet there were no directives from MPCB in this regard.

MPCB stating (June 2007) that JNPT was not generating any industrial or trade effluents and was not having any industrial or process activity, added that it would monitor JNPT area for compliance of environmental norms.

8.3.13 Conclusion

JNPT was awarded Indira Priyadarshini Vriksha Mitra Award in 1995. JNPT has strived towards becoming a dedicated container port and this significantly reduces its potential risk relating to the environment. JNPT would benefit by strengthening its monitoring of environmental management. There is a need for regularly conducting environmental management audit by the port. JNPT also needs to take effective steps for creating required green belt and to achieve required afforestation as well as mangrove plantation. It is hoped that with implementation of ISO 14001 certification, JNPT would have effective environment management system in place which would duly provide for control mechanism like environment management audit as well as for effective monitoring of its environment management activities.

The matter was referred to the Ministry of Shipping, Road Transport and Highways and Ministry of Environment and Forests in October 2006; their reply was awaited as of November 2007.

Kolkata Port Trust**8.4 Loss of revenue**

The Port Trust granted undue financial benefit to a private company by accepting payment of royalty on cargo handling charges at lower rates than those applicable as per the agreement, thereby sustaining revenue loss of Rs. 1.46 crore till April 2007. The Port would continue to suffer loss upto May 2008.

Kolkata Port Trust (KoPT) executed a licence agreement (May 2002) with M/s International Sea Port (India) Private Limited, a Private Company for construction, operation and management of a berth for cargo handling operation at Haldia Dock Complex for a period of 30 years. It was stipulated in the agreement that the date of commercial operation should not exceed 25 months from the date of signing of the agreement and the Company was to pay royalty to KoPT per month at the following rates on the cargo handling charges earned by the Company as per rates of KoPT:-

Period	Percentage of Cargo handling charges
First 12 months	46.88
Second 12 months	51.31
Third 12 months	55.05
Fourth 12 months	58.26
Fifth 12 months	61.04

First 12 months were to be calculated from the month in which commercial operation had started.

Audit scrutiny (March 2007) revealed that the Company after obtaining no objection from the Customs Department Kolkata (November 2003) had commenced operation of cargo handling at the berth on 7 December 2003 and earned handling charges of Rs. 8.67 crore from the port users by handling cargo upto 14 May 2004. The Company accordingly paid royalty charges of Rs. 4.06 crore for the period from 7 December 2003 to 14 May 2004 to KoPT as per the rates specified in the agreement. But the Company treated this period as a 'trial run' though there was no provision of any trial run in the agreement. Thus instead of calculating the first 12 monthly period for payment of royalty charges from 7 December 2003, it reckoned the period from 15 May 2004 after the 'trial run' period without any basis. KoPT also never objected to such improper calculation of royalty. As a result, KoPT suffered a loss of revenue of Rs.1.46 crore till April 2007, and would suffer further loss upto May 2008 with consequent loss of interest.

KoPT stated (April 2007) that for ensuring good industries' practices, benefit of early completion of the project had been given to the Company, which was also acknowledged by the independent auditor. The reply is not tenable as extension of time period of first 12 monthly period by nearly six months without any such provisions in the agreement resulting in financial loss to KoPT, amounted to undue financial accommodation to the private company.

However, KoPT has agreed (August 2007) to take up the issue with the independent auditor as well as with the licensee to realise the royalty from the licensee from the actual date of commencement of commercial operation i.e, 7 December 2003.

The matter was referred to the Ministry in July 2007; their reply was awaited as of November 2007.

8.5 Short recovery of quarters rent

The Kolkata Port Trust failed to revise quarters rent for Class-I and Class-II officers of Kolkata Dock System as per MOST's order issued in March 1996 resulting in short recovery of quarters rent amounting to Rs. 63.17 Lakh.

MOST issued an order in March 1996 regarding revision of pay and allowances of Class- I and Class- II Officers in major Port Trusts. As per Clause 11 (ii) of the aforesaid order, recovery of rent for the port owned quarters would be made on living area basis as per Government of India's instructions contained in Fundamental Rules 45(A) and the same would be effective from 1st April 1994.

The Financial Adviser and Chief Accounts Officer, Kolkata Port Trust (KoPT) instructed (April 1996) the Land Manager to revise the rates of quarter rents in respect of Class- I and Class- II Officers as per MOST's order of March 1996 and to circulate the revised rates among all Heads of Departments for effecting recovery at revised rates with effect from 1 April 1994.

Audit noted (January 2007) that the rent of quarters allotted for Class- I and Class- II Officers of Kolkata Dock System (KDS), a wing of KoPT, has not been revised even after lapse of more than 10 years for reasons not on record, though at Haldia Dock Complex (HDC), the other wing of KoPT the quarters rent is being recovered in terms of FR 45-A since April 1994.

KoPT's failure to implement MOST's order of March 1996 regarding rent of quarters resulted in short recovery of Rs. 63.17 lakh from 286 Class- I and Class- II Officers of KDS during the period from April 1994 to March 2007.

KoPT in reply stated (October 2007) that following the Ministry's order of October 1991, quarters rent has been recovered in accordance with the standard rent fixed prior to 1991 in terms of provisions of FR 45 A-III (b), as the residential quarters at KDS were constructed prior to 1991 and no residential quarters was constructed thereafter. The Port Trust also contended that the case of HDC was different, as it constructed new quarters after 1991 and had to fix new standard rent for quarters constructed after 1991.

The reply is not tenable as the Ministry's order of March 1996 clearly stated that the recovery of rent for the port owned quarters would be made on living area basis as per Govt. of India's instructions contained in Fundamental Rules 45A. The aforesaid order did not provide for any clause for non-revision of rent in case of quarters constructed prior to 1991.

The matter was referred to the Ministry in July 2007; their reply was awaited as of November 2007.

Mumbai Port Trust

8.6 Loss of revenue

Loss of revenue of Rs. 3.82 crore due to delay in submission of proposal for revision in stevedoring charges.
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The Mumbai Port Trust (Port) provides stevedoring services to port users. The charges for stevedoring services were approved (September 2003) by Tariff Authority for Major Ports (TAMP) and came into effect from October 2003 for one year. The Port was allowed to increase the charges by five *per cent* in the second year. These rates were valid upto September 2005. As per the tariff guidelines of TAMP issued in March 2005, the Port was required to forward its tariff proposal at least three months before the relevant tariff became due for revision.

The Port submitted (September 2005) a comprehensive rate revision proposal for revision of its Scale of Rates (SOR) to TAMP including stevedoring charges. Simultaneously, the Port also requested approval to increase the rates of stevedoring charges by five *per cent* from October 2005 till the comprehensive proposal was approved by the TAMP. However, TAMP rejected (October 2005) the request to increase the rates by five *per cent*

stating that the proposal was submitted at the fag end of the validity period denying TAMP, the opportunity of analyzing the cost position and consulting the relevant users. TAMP had also remarked that the revised tariff guidelines notified in March 2005 required Port to forward its tariff proposal at least three months before the relevant tariff became due for revision. TAMP authorised the Port to continue to levy the stevedoring charges at the rate applicable as on 30 September 2005 till the order to be passed on the revision of the SOR.

During audit scrutiny, it was revealed that the revised rates were approved (September 2006) by TAMP allowing 25 *per cent* increase in stevedoring charges with effect from 31 December 2006. The Port raised the bills from October 2005 to December 2006 at the old rates amounting to Rs. 68.86 crore and Rs. 7.51 crore towards stevedoring charges for the general cargo and container respectively. Hence, the delay in submission of the rate revision proposal resulted in loss of revenue of Rs. 3.82 crore, being five *per cent* on the total billed amount of Rs. 76.37 crore.

In reply, the Ministry stated (October 2007) that the TAMP's sanction to stevedoring charges was valid upto September 2005 and due for revision from October 2005. The due date for submission of comprehensive revision of SOR was 15 August 2005. However due to incessant rains from 26 July 2005 and consequent disruption of public transport, crucial days were lost, which hampered the work relating to comprehensive rate revision. Further, the comprehensive rate revision was being done for the first time and the SOR had to be standardized and simplified. Hence, with the permission of TAMP, the proposal was submitted to it on 22 September 2005. As TAMP had allowed 5 *per cent* escalation factor on stevedoring charges with effect from 1 October 2004 on the rates sanctioned for the year October 2003 to September 2004, the Port proposed to increase rates by five *per cent* till TAMP's approval to comprehensive tariff proposal. However, the TAMP was only entertaining comprehensive proposal and did not allow any increase in the existing rates till the revision of the SOR.

The reply is not tenable as TAMP rejected the interim increase of rates with the reasons that the proposal was not submitted three months before the relevant tariff became due for revision and hence it could not verify the cost details within the short span of time available and decide on the increase in rates. Thus, absence of an effective system to check and monitor the timely submission of the proposal led to a loss of Rs. 3.82 crore.

CHAPTER IX : MINISTRY OF TEXTILES

National Centre for Jute Diversification

9.1 Unnecessary expenditure

Blocking of Rs. 7.39 crore on unnecessary purchase of a plot.

To set up "National Centre for Jute Diversification" (NCJD), 40,000 square meters plot at NOIDA was taken on lease at a premium of Rs. 3.26 crore paid at different stages from 1989 to 1994. The lease agreement for a period of 90 years was signed with NOIDA authority in December 1997. As per the agreement, in addition to the premium of the plot, lease rent of Rs. 8.16 lakh *per annum* was also to be paid to NOIDA. Further, in case of default, interest at the rate of 24 *per cent* was chargeable on the defaulted amount for the defaulted period. The plot of land was to be used for setting up of an Eco-Hub, a Jute R & D Centre, an in-house Design Development and Dissemination Centre, marketing sales outlet, jute raw material facilitation center and a Regional Office to look after the above activities.

Further, as per the lease agreement the construction of the building was to be completed by NCJD within four years by December 2001 from the date of possession of the plot (December 1997) failing which a levy of four *per cent* on the premium *per annum* is payable as extension charges.

So far a sum of Rs. 7.02 crore has been paid to NOIDA authority towards land premium, penal interest for delayed payment, and extension of period of construction up to July 2009. Further an amount of Rs. 16.32 lakh is outstanding from accounts of lease rent for the years 2005-07. It was noticed that the land is lying unutilized since December 1997. NCJD has taken no initiative in this regard except construction of a boundary wall for the plot in March 2000 at a cost of Rs. 21 lakh.

It was also noticed that Ministry/NCJD have been vacillating on the ways of utilisation of the land and have so far failed to arrive at any concrete decision as may be seen from the table below:

Period	Decision taken
From possession of land in December 1997 till 2001	To set up NCJD
During 2002	Ministry proposed for establishment of NIFT NCJD R&D Centre
February 2005	Council of NCJD decided to dispose of the land
March 2006	Ministry sought extension of time from NOIDA for completion of construction of infrastructure. Ministry further conveyed to NOIDA that the land would be utilized for locating regional offices of jute related bodies in Delhi/NCR as well as establishment of National Institute of Natural Fibers.
December 2006	Ministry suggested NCJD/JMDC to draw a plan for furtherance of not only jute but other sectors of textiles also.
March 2007	A private firm was hired to conduct pre-feasibility study for a Jute Mart. The report of this study was examined by Ministry.
July 2007	Ministry confirmed that the project will be executed by a Special Purpose Vehicle (SPV) to be formed with a public sector infrastructure company. NCJD is in the process of getting fresh valuation of the plot.

However, the land remains unutilized till date.

Thus, though a sum of Rs. 7.23 crore had already been spent and an amount of Rs. 0.16 crore is outstanding as rent, Ministry/NCJD have not yet decided on its use, indicating that the plot was purchased without having concrete plans and without proper assessment of requirement resulting in blocking of Rs. 7.39 crore.

The matter was referred to the Ministry in July 2007; their reply was awaited as of November 2007.

CHAPTER X : MINISTRY OF URBAN DEVELOPMENT

Delhi Development Authority

10.1 Avoidable payment

Inclusion of price escalation clause (Clause-10CC) in the lump sum contract resulted in avoidable payment of Rs. 6.41 crore by the Executive Engineer, SED-8, Kalkaji, DDA.

According to the provisions contained in General Financial Rules, lump sum contract should not be entered into except in cases of absolute necessity. Whenever such contracts are entered into, all possible safeguards to protect the interest of the government should invariably be provided for in the conditions of the contract. Provisions contained in CPWD code (Para 11.1.1 & 11.1.2) and CPWD Manual stipulate that lump sum contracts are to be executed in PWD Form no.12 and extra payment or recovery over and above the accepted rate shall be called for only in the event of authorized deviations from the drawings and specifications (as given and/or referred to in the tender documents) in case of execution and not otherwise. In the standard form PWD Form no.12, in which lump sum contracts are to be executed/entered into, there is no provision for payment of cost escalation (Clause 10CC). As per, Appendix-1(Sr.No.32) of CPWD Works Manual, 2003, power of acceptance of tender conditions not in line with the standard conditions vests with the competent authority.

Test check of records of the Executive Engineer, SED-8, Kalkaji, DDA, revealed that the following two works were awarded on lump sum basis. It was, however, seen that in both the contracts the price variation clause (10CC) was included in contravention of the codal provisions mentioned above.

Inclusion of price variation clause resulted in payment of Rs. 6.41 crore as detailed below:-

(Rupees in crore)

Sl. No.	Name of the work	Tendered cost	Stipulated date of start/ completion	Actual date of completion of work	Payment made under clause 10CC
1.	Design and construction of Grade Separator (Four lane) from Dwarka Dwar in Sector 1&7 to ROB on Rewari Railway line including ramps at both ends and foot bridges etc., (Chainage 0.00m to 2147.50 mtrs, section only) including electrification (except ROB from chainage 1786.40 to chainage 1837.50 mtrs)	Rs. 53.76	<u>07-08-2002</u> 06-02-2005	27-12-2006	Rs. 5.02

(Rupees in crore)

Sl. No.	Name of the work	Tendered cost	Stipulated date of start/ completion	Actual date of completion of work	Payment made under clause 10CC
2.	Construction of 45m right of way surface level road from toe of grade separator at Chainage 2147.50m to NH-8 connection (Chainage 6106.38m) on old Delhi Gurgaon Road including underpass, drainage and all electrical work.	Rs. 33.70	08-02-2003 07-02-2005	27-2-2006	Rs. 1.39
	Total				Rs. 6.41

DDA stated in April 2007 that the provision of payment under Clause 10CC was made on similar lines as was done in case of works of construction of flyovers in 1998-99 in which instead of form PWD-12, the tenders were invited on lump-sum basis (Design & Built) of PWD Forms-7 and 8 wherein provision of Clause-10CC existed in NIT which was approved by Vice Chairman (VC), DDA on 11 November 1998. The reply is not tenable since approval of VC, DDA was not obtained in these cases. The approval obtained in 1998 was for specific works and would not apply for any future NIT. It was also seen that in five housing works awarded during November 2002 to March 2003, clause 10CC was not included in the lump-sum contracts. Thus, inclusion of clause 10 CC in the above two works resulted in avoidable payment of Rs. 6.41crore (Rs. 5.02 crore + Rs. 1.39 crore).

The matter was referred to the Ministry in September 2007; their reply was awaited as of November 2007.

10.2 Blocking of funds

DDA could not complete a work even three years after the schedule date of completion. As a result, expenditure of Rs. 3.65 crore incurred on the work is yet to yield any benefits.

Section (A) 15.2.13 of CPWD Manual stipulates that it is the duty of departmental authorities to ensure the timely preparation and supply of drawings, the designs of a work and clear site be made available to the contractor before issue of Notice Inviting Tenders (NIT). DDA started work on Development of Land for Integrated Freight Complex (IFC) at Gazipur in 2004. The work involved Construction of peripheral storm water drain in Pocket 'C'. The work was awarded for Rs. 3.31 crore to M/s Anand & Associates. The date of start of work was March 2004 and stipulated date of completion was September 2004.

The work could not start till September 2004 due to non approval of revised design of drains and culverts. In September 2004, the contractor informed DDA that the brick kiln owners were using fly ash in the manufacturing of bricks resulting in non availability of clay bricks in the market and requested DDA to allow him to use fly ash bricks as a substituted item.

It was however seen that the construction work of peripheral storm water drain in pocket – 'C' at IFC Gazipur was not complete as of December 2007, i.e. even after a delay of more than two years for which an amount of Rs. 3.65 crore has since been paid to contractor. The delay in completion of the work is attributable to (i) lack of proper checking of design of drain and culvert – DDA has to redesign the scheme and seek the approval from MCD/DJB as invert level of outfall drain did not tally with the design already approved by DJB/MCD, (ii) non availability of cement, (iii) change of drain section and (iv) slow progress of work. DDA approved fly ash cement bricks as a substitute item of work by attributing the reason like urgency of work, non availability of good quality of clay bricks in the market and in overall interest of DDA as the main reasons. But, the work which was scheduled to be completed in six months, has not yet been completed even after more than three years from the schedule date of completion. As a result an expenditure of Rs. 3.65 crore incurred on the work so far, is yet to yield any benefits.

DDA stated in April 2007 that in such a situation when the kind of bricks as per the specifications in the agreement were not available, the entire brick work was bound to be held up which would have caused avoidable delay in completion of work. Hence, it was in the department's interest as well as for the requirement of work to substitute the agreement items of clay bricks with fly ash bricks. As regards delay in completion of work, it was stated that occurrences of hindrances on various counts were normal part of the process of engineering activities and circumstances beyond the control of department.

The reply is not tenable because DDA failed to provide rectified design and drawings of drains and culverts and cement to the contractor even after delay of more than 610 days. Hence, the main purpose of development of land for IFC within stipulated date of completion was not achieved even after lapse of more than two years resulting in blockade of funds to the tune of Rs. 3.65 crore.

The matter was referred to Ministry in July 2007; their reply was awaited as of November 2007.

10.3 Blocking of funds

Delhi Development Authority invited tenders and awarded a work to a contractor despite stay order of the court on some part of the land and without obtaining forest clearance for removal of trees existing on the site. As the DDA failed to make available the hindrance free site, the work remained incomplete resulting in blocking of Rs. 1.78 crore incurred on incomplete work.

As per provisions contained in Para 4.8 and 15.2.1.3 of CPWD Works Manual 2003 availability of site, funds and approval of local bodies for the plan should be available before issue of the Notice Inviting Tender. Executive Engineer, Northern Division-9, Delhi Development Authority awarded the work of "Providing and laying peripheral sewer line" to M/s Tirupati Cement Products in November, 2004 for Rs. 2.73 crore. The work was to be started on 12 November 2004 and completed by 11 August 2005. This work formed part of the main work "Development of 127.76 hectare of land at Dheerpur" for which administrative approval and expenditure sanction for an amount of Rs. 78.27 crore was accorded in December, 1998.

It was seen that while according technical sanction of Rs. 4.97 crore for the above work in February 2004, Chief Engineer (North Zone) was aware of the stay order of the court on some part of the land. Besides, there were a number of trees on the alignment where the sewer line was to be laid. Unencumbered site was thus not available. Yet the Department went ahead with the tender procedure, which was not only in violation of provisions of manual but also reflected gross disregard for ground realities.

Only 65 per cent of the work valuing Rs. 1.78 crore could be executed up to October, 2005 there has been no progress towards balance 35 per cent work so far as the department failed to make available the site for 35 per cent of balance work. As the work executed so far served no purpose, the expenditure of Rs. 1.78 crore resulted in blocking of funds. The work executed so far was of no use, as it would become functional only when the complete network could be laid.

DDA stated in April 2007 that some portion of the site was under court stay and it could not get the stay vacated due to circumstances beyond their control. DDA added that the matter of removal of hindrance of trees in the alignment of sewer lines was consistently taken up with the concerned Forest Division, but despite their best efforts, permission for cutting of trees had not been obtained. As regards delay in completion, it was stated that whenever a project

was taken up, the works were taken up in parts as per standard practice and the balance work would be completed on availability of clear site.

The reply is not convincing as the DDA was aware of the court's stay order as well as existence of trees on the site.

The matter was referred to the Ministry in May 2007; their reply was awaited as of November 2007.

10.4 Unjust enrichment to the contractor due to inadmissible refund of labour cess

Re-imbursment of inadmissible refund of labour cess amounting to Rs. 42.06 lakh on the wrong plea that the agreement on works were drawn prior to the date of notification of Delhi Building and Other Construction Workers' Rules 2002.

As per Building and Other Construction Workers' Welfare (BOCW) Cess Act, 1996, it is mandatory to deduct one *per cent* from the running bill of all contractors towards cess which is utilized for the welfare of construction workers. The Government of NCT of Delhi notified the Delhi Building and Other Construction Workers' (Regulations of Employment and Condition of Service) Rules 2002 on 10 January 2002. The constitution of the Delhi Building and Other Construction Workers' Welfare Board was notified vide notification dated 02 September 2002. DDA issued a circular on 07 February 2006 wherein provisions of this Act and Rules framed there under were circulated to all the Executive Engineers with instructions to deduct cess at the rate of one *per cent* at source from the bills payable to the contractor and to remit the proceeds to the Building and Other Construction Workers' Welfare Board. It was further clarified that these instructions were applicable for future NITs as well in respect of on-going works from 10 January 2002 onwards.

Audit scrutiny of records of two flyover construction works awarded to M/s Afcons Infrastructure Ltd., during the period 2001-02 revealed that an amount of Rs. 47.64 lakh was deducted as labour cess. It was noticed that out of the labour cess amounting to Rs. 47.64 lakh deducted, an amount of Rs. 42.06 lakh was reimbursed to the agency under Clause-38 of the agreement during June 2004 and June 2006 on the ground that the agreement on these works were drawn prior to the date of notification of Delhi Building and Other Construction Workers' Rules 2002 by the Government of NCT of Delhi.

Invoking of clause 38 of the agreement was irregular as the clause comes into play only if fresh tax or levy is imposed by a Statute and BOCW Act is not a levy of tax as has been held by the Delhi High Court. Chief Accounts Officer of DDA in his circular (May 2007) to all Chief Engineers had reiterated that levy of cess is not a tax on account of sale and purchase of goods or for the purposes as specified under Constitution (forty sixth Amendment) Act 1982 and, as such, there arises no liability on the part of DDA to refund the amount to the contractors.

It was also seen that the Chief Engineer (Dwarka) DDA had circulated a clarification on 21 February 2006 wherein it was again reiterated that cess should be recovered from all ongoing contracts from 10 January 2002. Despite clarifications PM Division-II DDA sanctioned reimbursement of cess on 01 May 2006.

Thus, irregular and unnecessary reimbursement of Rs. 42.06 lakh resulted in unjust enrichment of the contractor.

The matter was referred to the Ministry in October 2007; their reply was awaited as of November 2007.

10.5 Unjust enrichment due to irregular allotment of land

Allotment of land to Rotary District Social Welfare Society charging the rates applicable to charitable institutions instead of institutional rate and non-incorporation of clause for providing blood free of charge to 20 per cent patients belonging to weaker section of the society resulted in undue benefit to RDSWS and equivalent loss of Rs. 36.93 lakh and loss in ground rent of Rs. 67,581/- for each year for period of lease i.e., 90 years.

Ministry of Urban Development had, vide their order dated 11 November 1994, notified the rates applicable for allotment of land to various categories of organizations. DDA allotted land measuring 1000 sq. mtr. in Tughlakabad Institutional Area to Rotary District Social Welfare Society (RDSWS) for setting up a voluntary blood bank in July 1997. The RDSWS requested (September 1997) DDA to allot an additional 700 sq. mtr. of land adjoining the plot already allotted to the society in June 1998 against which the DDA sanctioned land measuring 510 sq. mtr. in July 1998. While allotting such land, it was decided that since the Rotary Foundation was planning to set up a modern blood bank, they should provide blood free of any charge to 20 per cent patients belonging to the weaker sections of the society. It was also decided that a procedure should be formulated whereby the free supply of blood might be jointly monitored both by DDA as well as the Society. The

lease deed of the society was executed in September 2003. The possession of the land was handed over to the Society on 11 February 2002. Construction is yet to commence as on February 2007.

It was seen that the DDA while allotting the land to RDSWS had charged the institutional variant rates of Rs. 104 lakh *per acre*. On representation from the RDSWS in July 1997 this, however, was changed to the Charitable Institutional Rates of Rs. 15 lakh + 69 *per cent* enhancement *per acre* for 1000 sq. mtr. and Rs. 15 lakh + 120 *per cent* enhancement *per acre* for 510 sq. mtr. in August 1997 and July 1998 respectively. As per Urban Development Department's order dated 11 November 1994, land could be allotted under the category-b(v) to charitable institutions which run partially on grants received from the Government. There is nothing on record to indicate that the RDSWS received such grants. Thus, the allotment of land at charitable institutional rate was not justified and resulted in unjust enrichment to the society.

As mentioned earlier while allotting the land to the society, a condition to supply blood free of cost of any charges to 20 *per cent* patients belonging to weaker sections of society was required to be incorporated in the lease deed. However, no such clause was added in the lease deed defeating the very purpose of allotment of land.

Thus, allotment of land on rates applicable to charitable institutions instead of institutional rate and non in-corporation of clause for providing blood free of charge to 20 *per cent* poor patients in the lease deed resulted in extensions of undue benefit to the society which amounted to Rs. 36.93 lakh plus loss of yearly ground rent of Rs. 67,581/- upto the lease period of 90 years. The Blood Bank has not still been established after five years of the allotment of the land.

DDA admitted in November 2007 the facts and stated that a show cause notice for non providing free blood to the poor patients was issued on 20 September 2007. Society had intimated that they were providing free blood to the poor patients.

The reply of DDA was not tenable as blood bank was not constructed as of February 2007 and it is not clear whether the claim of the society that they were providing free blood to the poor patients on a continuing basis was endorsed by DDA after due verification. Further, DDA has not addressed the basic issue of allotment at charitable institutional rate instead of institutional variant rate. The matter was referred to the Ministry in September 2007; their reply was awaited as of November 2007.

CHAPTER XI : MINISTRY OF YOUTH AFFAIRS AND SPORTS

Nehru Yuva Kendra Sangathan

11.1 Irregular pay fixation leading to overpayment

Nehru Yuva Kendra Sangathan (NYKS) fixed the pay of 37 employees in posts higher than their substantive posts in contravention of the recruitment rules, resulting in overpayment of Rs. 1.41 crore.

Ministry of Youth Affairs and Sports approved the Recruitment Rules of Nehru Yuva Kendra Sangathan (NYKS) in January 1998, which were issued by NYKS in March 1998. The Recruitment Rules stipulated that all employees of NYKS who were working on posts higher than the substantive posts on which they had joined shall get reverted to their substantive posts and subsequently be promoted through a Departmental Promotion Committee (DPC), to the higher post as per the qualifications prescribed in the Recruitment Rules.

As some employees of the NYKS were promoted prior to March 1998 without the recommendations of duly constituted DPC, the NYKS constituted a committee in May 1998 to look into the cases of employees working on posts higher than their substantive posts. The committee, after going through the service records of all such employees, determined their substantive posts in its recommendations. NYKS implemented the recommendations of the committee only partly in respect of persons in the scales equivalent to Group 'A' officers of Government of India. Pay fixation of 37 employees in scales of pay equivalent to Group 'B' and 'C' employees was not done as per the recommendations of the committee. They continued to draw their salaries in scales higher than that of their substantive posts. Since the recruitment rules in the NYKS were notified in March 1998, therefore, all appointments/promotions made before March 1998 in the absence of recruitment rules, were null and void. NYKS should have reconsidered the appointments of all such officers/staff on the basis of their substantive posts and considered their cases for promotion, if eligible, based on the recruitment rules notified in 1998 by holding year-wise DPC from 1998 onwards.

NYKS did not refix the pay of these employees on the basis of their substantive posts on the plea that there were no recruitment rules in existence when these employees were promoted/appointed to higher posts. The pay of 37 employees was fixed in higher posts in violation of the recruitment rules,

resulting in overpayment of Rs. 1.41 crore on their pay and allowances during June 1989 to September 2006.

On being pointed out by Audit in June 2007, the Ministry stated in December 2007 that NYKS had been asked to constitute a committee to review the promotions/appointments made in the past for ensuring fairness of the procedure and complete the process within three months. The final action on the recommendations of the committee would be awaited in audit.

CHAPTER XII

12.1 Follow up action on Audit Reports-Summarised Position

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

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

A review of the position of receipt of ATNs on paragraphs included in Audit Reports (Autonomous Bodies) upto the period ended 31 March 2006 (**Appendix-VIII**) revealed that the Ministries did not submit remedial/corrective ATNs in respect of a large number of paragraphs inspite of above instructions. Out of 131 paragraphs on which ATNs were required to be sent, final ATNs in respect of 46 paragraphs were awaited while ATNs in respect of 85 paragraphs had not been received at all.

Out of 85 paragraphs on which ATNs had not been received, 35 paragraphs pertained to Reports up to the year ended March 1993.



(A.K. THAKUR)
Director General of Audit
Central Revenues

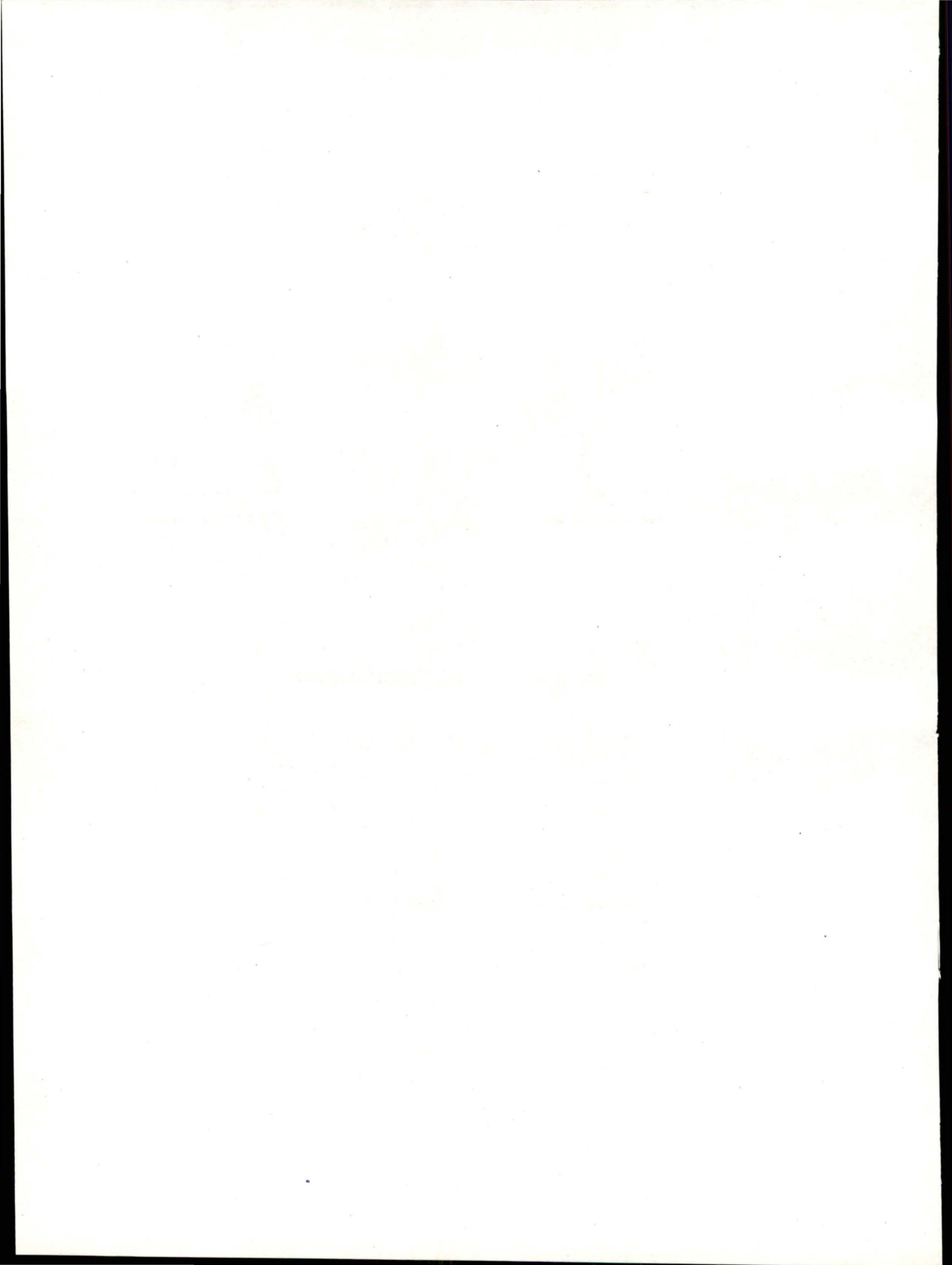
New Delhi
Dated: 25 Feb 2008

COUNTERSIGNED



(VINOD RAI)
Comptroller and Auditor General of India

New Delhi
Dated: 26 Feb 2008



APPENDIX - I

(Referred to in paragraph 1.1)

Grants/loans released during 2006-07 to central autonomous bodies audited under sections 19(2) and 20(1) of CAG's (DPC) Act, 1971

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
Agriculture			
1.	Central Agricultural University, Imphal	Nil	Nil
2.	Coconut Development Board, Kochi	4000.00	Nil
3.	National Co-operative Development Corporation, New Delhi	6494.00	Nil
4.	National Horticulture Board, Gurgaon	14760.50	Nil
5.	National Institute of Agricultural Extension Management, Hyderabad	437.44	Nil
6.	National Oil Seeds and Vegetable Oil Development Board, Gurgaon	602.00	Nil
7.	Coastal Aquaculture Authority, Chennai	Nil	Nil
		26293.94	Nil
Agriculture Research and Education			
8.	Indian Council of Agricultural Research, New Delhi	217459.00*	Nil
		217459.00	Nil
Animal Husbandry and Dairying			
9.	Veterinary Council of India, New Delhi	135.00	Nil
		135.00	Nil
Chemicals and Fertilizers			
10.	National Institute of Pharmaceutical Education and Research, Mohali	2982.32	Nil
		2982.32	Nil
Coal & Mines			
11.	Coal Mines Provident Fund Organisation, Dhanbad	Nil	Nil
		Nil	Nil
Commerce			
12.	Agricultural & Processed Food Products Export Development Authority, New Delhi	8983.63	Nil
13.	Coffee Board (General Fund Accounts), Bangalore	5563.24	Nil
14.	Coffee Board (Pool Fund Accounts), Bangalore	Nil	Nil
15.	Export Inspection Agency, Chennai	Nil	Nil
16.	Export Inspection Agency, Cochin	Nil	Nil
17.	Export Inspection Agency, Kolkata	Nil	Nil
18.	Export Inspection Agency, Mumbai	Nil	Nil
19.	Export Inspection Agency, Delhi	Nil	Nil
20.	Export Inspection Council, Kolkata	120.34	Nil
21.	Marine Products Export Development Authority, Kochi	Nil	Nil
22.	Rubber Board, Kottayam	9329.86	Nil
23.	Spices Board, Kochi	110.00	Nil
24.	Tobacco Board, Guntur	Nil	Nil
25.	Tea Board, Kolkata	17988.48	Nil
		42095.55	Nil
Corporate Affairs			
26.	Competition Commission of India, New Delhi	300.00	Nil
		300.00	Nil

*Includes drawn grants for Rs.2688.00 lakh in respect of A.P.Cess Funds during 2006-07.

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
Consumer Affairs			
27.	Bureau of Indian Standards, New Delhi	13.60	Nil
		13.60	Nil
Culture			
28.	Allahabad Museum Society, Allahabad	194.01	Nil
29.	Asiatic Society, Kolkata	574.60	Nil
30.	Central Institute of Buddhist Studies, Leh	782.81	Nil
31.	Central Institute of Higher Tibetan Studies, Sarnath, Varanasi	680.00	Nil
32.	Centre for Cultural Resources and Training, New Delhi	836.50	Nil
33.	Delhi Public Library (Delhi Library Board), New Delhi	767.97	Nil
34.	Eastern Zonal Cultural Centre, Kolkata	187.84	Nil
35.	Gandhi Smriti and Darshan Samiti, New Delhi	717.56	Nil
36.	Indian Museum, Kolkata	730.00	Nil
37.	Indira Gandhi National Centre for the Arts, New Delhi	310.00	Nil
38.	Indira Gandhi Rashtriya Manav Sangrahalaya, Bhopal	660.24	Nil
39.	Kalakshetra Foundation, Chennai	432.97	Nil
40.	Khuda Baksh Oriental Public Library, Patna	258.95	Nil
41.	Lalit Kala Academy, New Delhi	829.78	Nil
42.	National Council of Science Museums, Kolkata	3140.00	Nil
43.	National Museum of History of Art Conservation and Museology, New Delhi	143.00	Nil
44.	National School of Drama, New Delhi	1679.92	Nil
45.	National Culture Fund, New Delhi	200.00	Nil
46.	Nehru Memorial Museum and Library, New Delhi	757.40	Nil
47.	North Central Zone Cultural Centre, Allahabad	166.15	Nil
48.	North East Central Zone Cultural Centre, Dimapur	250.49	Nil
49.	North Zone Cultural Centre, Patiala	301.47	Nil
50.	Raja Ram Mohan Roy Library Foundation, Kolkata	2359.17	Nil
51.	Rampur Raza Library Board, Rampur	192.00	Nil
52.	Sahitya Akademi, New Delhi	1212.30	Nil
53.	Salarjung Museum, Hyderabad	920.00	Nil
54.	Sangeet Natak Akademi, New Delhi	1757.00	Nil
55.	South Central Zone Cultural Centre, Nagpur	133.66	Nil
56.	South Zone Cultural Centre, Thanjavur, Tamil Nadu	184.14	Nil
57.	Victoria Memorial Hall, Kolkata	892.18	Nil
58.	West Zone Cultural Centre, Udaipur	132.16	Nil
		22384.27	Nil
Defence			
59.	Himalayan Mountaineering Institute, Darjeeling	203.88	Nil
60.	Jawhar Institute of Mountaineering and Winter Sports, Pehalgam	33.83	Nil
61.	Nehru Institute of Mountaineering, Uttarkashi	47.90	Nil
		285.61	Nil
External Affairs			
62.	Haj Committee, Mumbai	Nil	Nil
63.	Indian Council for Cultural Relations, New Delhi	6850.00	Nil
64.	Indian Council for World Affairs, New Delhi	240.00	Nil
		7090.00	Nil
Environment and Forest			
65.	Central Zoo Authority, New Delhi	2063.00	Nil
66.	Wild Life Institute of India, Dehradun	1300.00	Nil
67.	National Bio-Diversity Authority, Chennai	142.02	Nil
		3505.02	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
Finance			
68.	Insurance Regulatory and Development Authority, Hyderabad	Nil	Nil
69.	Securities and Exchange Board of India, Mumbai	Nil	Nil
		Nil	Nil
Health and Family Welfare			
70.	All India Institute of Medical Sciences, New Delhi	46238.14	Nil
71.	Central Council of Homoeopathy, New Delhi	170.36	Nil
72.	Central Council for Research in Ayurveda and Siddha, New Delhi	3210.51	Nil
73.	Central Council for Research in Homoeopathy, New Delhi	1367.43	Nil
74.	Central Council for Research in Unani Medicine, New Delhi	2826.23	Nil
75.	Central Council for Research in Yoga and Naturopathy, New Delhi	278.45	Nil
76.	Central Council of Indian Medicine, New Delhi	63.94	Nil
77.	Chittaranjan National Cancer Institute, Kolkata	595.00	Nil
78.	Dental Council of India, New Delhi	19.00	Nil
79.	Indian Council of Medical Research, New Delhi	32269.00	Nil
80.	Indian Nursing Council, New Delhi	110.00	Nil
81.	Medical Council of India, New Delhi	160.00	Nil
82.	Morarji Desai National Institute of Yoga, New Delhi	406.21	Nil
83.	National Board of Examination, New Delhi	Nil	Nil
84.	National Institute of Ayurveda, Jaipur	1072.00	Nil
85.	National Institute of Health and Family Welfare, New Delhi	3138.63	Nil
86.	National Institute of Homoeopathy, Kolkata	867.34	Nil
87.	National Institute of Mental Health and Neuro Sciences, Bangalore	6327.31	Nil
88.	National Institute of Naturopathy, Pune	214.45	Nil
89.	National Institute of Sidha, Chennai	200.00	Nil
90.	Pharmacy Council of India, New Delhi	12.00	Nil
91.	Post Graduate Institute of Medical Education and Research, Chandigarh	23086.00	Nil
92.	Rashtriya Aarogya Nidhi, New Delhi	430.00	Nil
93.	Rashtriya Ayurveda Vidyapeeth, New Delhi	271.93	Nil
		123333.93	Nil
Heavy Industry			
94.	National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi	13000.00	Nil
		13000.00	Nil
Home Affairs			
95.	National Human Rights Commission, New Delhi	1205.35	Nil
96.	Municipal Council, Port Blair, A&N Islands	10.00	Nil
		1215.35	Nil
Human Resource Development			
97.	All India Council for Technical Education, New Delhi	9135.52	Nil
98.	Auroville Foundation, Auroville, Tamil Nadu	280.75	Nil
99.	Board of Apprenticeship Training, Chennai	3334.75	Nil
100.	Board of Apprenticeship Training, Kanpur	630.00	Nil
101.	Board of Apprenticeship Training, Mumbai	871.24	Nil
102.	Board of Practical Training, Kolkata	555.00	Nil
103.	Central Tibetan Schools Administration, New Delhi	20.10	Nil
104.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	907.00	Nil
105.	Indian Council of Historical Research, New Delhi	854.94	Nil
106.	Indian Council of Philosophical Research, New Delhi	450.00	Nil
107.	Indian Council of Social Science Research, New Delhi	4450.00	Nil
108.	Indian Institute of Advanced Studies, Shimla	572.20	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
109.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior	1093.00	Nil
110.	Indian Institute of Information Technology, Allahabad	1643.00	Nil
111.	Indian Institute of Management, Ahmedabad	Nil	Nil
112.	Indian Institute of Management, Bangalore	Nil	Nil
113.	Indian Institute of Management, Indore	2497.47	Nil
114.	Indian Institute of Management, Kolkata	Nil	Nil
115.	Indian Institute of Management, Kozhikode	2304.96	Nil
116.	Indian Institute of Management, Lucknow	2147.57	Nil
117.	Indian Institute of Technology, Chennai	121.25	Nil
118.	Indian Institute of Technology, Delhi	92.95	Nil
119.	Indian Institute of Technology, Guwahati	76.27	Nil
120.	Indian Institute of Technology, Kanpur	106.60	Nil
121.	Indian Institute of Technology, Kharagpur	127.50	Nil
122.	Indian Institute of Technology, Mumbai	118.85	Nil
123.	Indian Institute of Technology, Roorkee	87.00	Nil
124.	Indian School of Mines, Dhanbad	3365.00	Nil
125.	Kendriya Vidyalaya Sangathan, New Delhi	894.36	Nil
126.	Kendriya Hindi Shikshan Mandal, Agra	Nil	Nil
127.	Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi	Nil	Nil
128.	Mahatma Gandhi Antarashtriya Hindi Vishwavidyalay, Wardha	Nil	Nil
129.	Maharishi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain	170.00	Nil
130.	Malviya National Institute of Technology, Jaipur	1310.00	Nil
131.	Maulana Azad National Institute of Technology, Bhopal	1700.00	Nil
132.	Motilal Nehru National Institute of Technology, Allahabad	1837.50	Nil
133.	National Bal Bhavan Society, New Delhi	8.01	Nil
134.	National Book Trust, New Delhi	2463.04	Nil
135.	National Commission for Minority Educational Institutions, New Delhi	Nil	Nil
136.	National Institute of Adult Education, New Delhi	Nil	Nil
137.	National Council for Promotion of Sindhi Language, Vadodara	100.00	Nil
138.	National Council for Promotion of Urdu Language, New Delhi	1660.00	Nil
139.	National Council for Teachers Education, New Delhi	Nil	Nil
140.	National Council of Educational Research and Training, New Delhi	92.08	Nil
141.	National Council of Rural Institutes, Hyderabad	90.00	Nil
142.	National University of Educational Planning and Administration, New Delhi	752.21	Nil
143.	National Institute of Foundry and Forge Technology, Ranchi	871.00	Nil
144.	National Institute of Technical Teachers Training & Research Bhopal	720.00	Nil
145.	National Institute of Technical Teachers Training & Research Chandigarh	1015.06	Nil
146.	National Institute of Technical Teachers Training & Research Chennai	692.93	Nil
147.	National Institute of Technical Teachers Training & Research Kolkata	710.90	Nil
148.	National Institute of Technology, Durgapur	1787.50	Nil
149.	National Institute of Technology, Hamirpur	1325.00	Nil
150.	National Institute of Technology, Jamshedpur	975.00	Nil
151.	National Institute of Technology, Kozhikode (Calicut)	2600.00	Nil
152.	National Institute of Technology, Kurukshetra	2187.50	Nil
153.	National Institute of Technology, Patna	1100.00	Nil
154.	National Institute of Technology, Rourkela	3100.00	Nil
155.	National Institute of Technology, Silchar	2263.00	Nil
156.	National Institute of Technology, Srinagar	1350.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
157.	National Institute of Technology, Surathkal	2320.00	Nil
158.	National Institute of Technology, Tiruchirapalli	3050.00	Nil
159.	National Institute of Technology, Warangal	2450.00	Nil
160.	National Institute of Industrial Engineering, Mumbai	2228.64	Nil
161.	National Institute of Open Schooling, New Delhi	4.15	Nil
162.	Navodaya Vidyalaya Samiti, New Delhi	818.65	Nil
163.	North Eastern Regional Institute of Science and Technology, Itanagar	2009.19	Nil
164.	Pandit Dwarka Prasad Mishra Indian Institute of Information Technology Design and Manufacturing, Jabalapur	800.00	Nil
165.	Project of History of Indian Science, Philosophy and Culture, New Delhi	160.00	Nil
166.	Rashtriya Sanskrit Sansthan, New Delhi	4414.00	Nil
167.	Rashtriya Sanskrit Vidyapeeth, Tirupati	Nil	Nil
168.	Sant Longowal Institute of Engineering and Technology, Longowal	1300.00	Nil
169.	Sardar Vallabh Bhai National Institute of Technology, Surat	2320.00	Nil
170.	School of Planning and Architecture, New Delhi	1000.00	Nil
171.	University Grants Commission, New Delhi	132133.00	Nil
172.	Visvesvaraya National Institute of Technology, Nagpur	2337.50	Nil
173.	Visva Bharti, Santiniketan	Nil	Nil
		224963.14	Nil
Micro Small and Medium Enterprises			
174.	Coir Board, Kochi	2836.26	Nil
175.	Khadi and Village Industries Commission, Mumbai	63529.00	Nil
		66365.26	Nil
Information and Broadcasting			
176.	Prasar Bharati, New Delhi	1124.09	40.02
177.	Press Council of India, New Delhi	214.28	Nil
		1338.37	40.02
Labour and Employment			
178.	Central Board of Workers Education, Nagpur	2850.00	Nil
179.	Employees Provident Fund Organization, New Delhi	Nil	Nil
180.	Employees State Insurance Corporation, New Delhi	Nil	Nil
181.	V.V.Giri National Labour Institute, Noida, Uttar Pradesh	520.00	Nil
		3370.00	Nil
Law & Justice			
182.	National Judicial Academy, Bhopal	Nil	Nil
183.	State Legal Services Authority,(UT) Chandigarh	1.00	Nil
184.	National Legal Services Authority, New Delhi	999.19	Nil
		1000.19	Nil
Minority Affairs			
185.	Central Wakf Council, New Delhi	206.00	Nil
		206.00	Nil
Power			
186.	Bureau of Energy Efficiency, New Delhi	290.00	Nil
187.	Central Electricity Regulatory Commission, New Delhi	434.00	Nil
188.	National Power Training Institute, Faridabad	1104.00	Nil
		1828.00	Nil
Railways			
189.	Centre for Railway Information Systems, New Delhi	Nil	Nil
		Nil	Nil
Rural Development			
190.	Council for Advancement of People's Action and Rural Technology, New Delhi	3518.27	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
191.	National Institute of Rural Development, Hyderabad	1689.73	Nil
		5208.00	Nil
Science and Technology			
192.	Sree Chitra Tirunal Institute of Medical Sciences Thiruvananthapuram	7722.00	Nil
193.	Technology Development Board, New Delhi	432.00	Nil
		8154.00	Nil
Shipping			
194.	Chennai Port Trust, Chennai	Nil	Nil
195.	Cochin Port Trust, Cochin	Nil	Nil
196.	Indian Institute of Maritime Studies, Mumbai	Nil	Nil
197.	Jawaharlal Nehru Port Trust, Nahava Sheva	Nil	Nil
198.	Kandla Dock Labour Board, Kandla	Nil	Nil
199.	Kandla Port Trust, Gandhidham	Nil	Nil
200.	Kolkata Dock Labour Board, Kolkata	Nil	Nil
201.	Kolkata Port Trust, Kolkata	68.47	Nil
202.	Mormugao Port Trust	Nil	Nil
203.	Chairman Mumbai Port Trust Erstwhile Mumbai Dock Labour Board, Mumbai	Nil	Nil
204.	Mumbai Port Trust, Mumbai	Nil	Nil
205.	Mumbai Port Trust Pension Fund Trust	Nil	Nil
206.	New Mangalore Port Trust	Nil	Nil
207.	Paradip Port Trust, Paradip	Nil	Nil
208.	Seaman's Provident Fund Organization, Mumbai	Nil	Nil
209.	Tariff Authority of Major Ports, Chennai	421.27	Nil
210.	Tuticorin Port Trust, Tuticorin	Nil	Nil
211.	Vizag Dock Labour Board, Vishakapatnam	Nil	Nil
212.	Vizag Port Trust, Vishakapatnam	Nil	Nil
		489.74	Nil
Social Justice and Empowerment			
213.	Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai	1206.00	Nil
214.	National Commission for Backward Classes, New Delhi	142.00	Nil
215.	National Institute for Visually Handicapped, Dehradun	971.00	Nil
216.	National Institute of Mentally Handicapped, Hyderabad	1149.00	Nil
217.	Dr. Shyama Prasad Mukherjee National Institute of Orthopaedically Handicapped, Kolkata	664.00	Nil
218.	National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, New Delhi	Nil	Nil
219.	Pandit Deen Dayal Upadhyay Institute for the Physically Handicapped, New Delhi	530.00	Nil
220.	Rehabilitation Council of India, New Delhi	381.00	Nil
221.	Swami Vivekananda National Institute for Rehabilitation Training & Research, Cuttak	1109.00	Nil
		6152.00	Nil
Telecommunication and Information Technology			
222.	Telecom Regulatory Authority of India, New Delhi	1500.00	Nil
223.	Telecom Regulatory Authority of India CPF Account, New Delhi	Nil	Nil
		1500.00	Nil
Textiles			
224.	Central Silk Board, Bangalore	19457.55	Nil
225.	Jute Manufactures Development Council, Kolkata	4300.00	Nil
226.	National Institute of Fashion Technology, New Delhi	2327.37	Nil

(Rupees in lakh)

Sl. No.	Ministry/Department/Name of Body	Grant	Loan
227.	Textiles Committee, Mumbai	1429.51	Nil
		27514.43	Nil
Urban Development			
228.	Delhi Development Authority, New Delhi	Nil	Nil
229.	Delhi Urban Arts Commission, New Delhi	124.00	Nil
230.	Lakshadweep Building Development Board, Kavaratti	Nil	Nil
231.	National Capital Region Planning Board, New Delhi	7690.00	Nil
232.	Rajghat Samadhi Committee, New Delhi	215.09	Nil
		8029.09	Nil
Water Resources			
233.	Brahmaputra Board, Guwahati	3427.00	Nil
234.	Narmada Control Authority, Indore	Nil	Nil
235.	Betwa River Board, Jhansi	Nil	Nil
236.	National Water Development Agency, New Delhi	1877.00	Nil
		5304.00	Nil
Women and Child Development			
237.	National Commission for Women, New Delhi	645.00	Nil
238.	Central Adoption Resource Agency, New Delhi	149.50	Nil
		794.50	Nil
Youth Affairs and Sports			
239.	Lakshmibai National Institute of Physical Education, Gwalior	1300.00	Nil
240.	Nehru Yuva Kendra Sangathan, New Delhi	7263.00	Nil
241.	Sports Authority of India, New Delhi	15954.00	Nil
		24517.00	Nil
Grand Total		846827.31	40.02

APPENDIX - II

(Referred to in paragraph 1.1)

Bodies audited under sections 19(2) and 20(1) of the CAG's (DPC) Act 1971, whose information for 2006-07 not received as of December 2007

Sl. No.	Ministry/ Department/ Name of Body
Environment and Forest	
1.	Animal Welfare Board, Chennai
Human Resource Development	
2.	Aligarh Muslim University, Aligarh
3.	Assam University, Silchar
4.	Baba Saheb Bhimro Ambedkar University, Lucknow
5.	Banaras Hindu University , Varanasi
6.	Bharat Shiksha Kosh, New Delhi
7.	Delhi University, Delhi
8.	Indira Gandhi National Open University, New Delhi
9.	Jamia Millia Islamia, New Delhi
10.	Jawaharlal Nehru University, New Delhi
11.	Manipur University, Canchipur
12.	Maulana Azad National Urdu Univrsity, Hyderabad
13.	Mizoram University, Aizal
14.	Nagaland University, Kohima
15.	National Institute of Technology, Agartala
16.	National Institute of Technology, Raipur
17.	North Eastern Hill University, Shillong
18.	Pondicherry University , Pondicherry
19.	Tezpur University, Tezpur
20.	University of Allahabad
21.	University of Hyderabad, Hyderabad
Petroleum and Natural Gas	
22.	Petroleum and Natural Gas Regulatory Board, New Delhi
Scientific and Industrial Research	
23.	Council of Scientific and Industrial Research, New Delhi

APPENDIX - III

(Referred to in paragraph 1.1.1)

Grants/ loans released during 2006-07 to central autonomous bodies audited under sections 14(1) and 14(2) of CAG's (DPC) Act, 1971

(Rupees in lakh)

Sl. No.	Ministry/ Department/ Name of Body	Grant	Loan
Agriculture			
1.	National Co-operative Union of India, New Delhi	11178.63	Nil
2.	National Council for Co-operative Training, New Delhi	1700.00	Nil
3.	Small Farmers Agriculture Business Consortium, New Delhi	19403.00	Nil
Atomic Energy			
4.	Atomic Energy Education Society, Mumbai	2872.00	Nil
5.	Harish Chandra Research Institute, Allahabad	1301.00	Nil
6.	Institute of Mathematical Science, Chennai	1167.00	Nil
7.	Institute of Physics, Bhubaneswar	847.00	Nil
8.	Institute of Plasma Research, Gandhi Nagar	5106.00	Nil
9.	Saha Institute of Nuclear Physics, Kolkata	4745.00	Nil
10.	Tata Institute of Fundamental Research, Mumbai	19446.00	Nil
11.	Tata Memorial Centre, Parel, Mumbai	14424.00	Nil
Chemical and Fertilizers			
12.	Central Institute of Plastics Engineering Technology, Chennai	2928.00	Nil
13.	Institute of Pesticide Formulation Technology, Gurgaon	409.58	Nil
Commerce			
14.	Confederation of Indian Industries, New Delhi	155.84	Nil
15.	Carpet Export Promotion Council, New Delhi	193.59	Nil
16.	Coimbatore Industrial Infrastructure Association, Tamil Nadu	2540.23	Nil
17.	Cotton Textile Export Promotion Council, Mumbai	113.63	Nil
18.	Chemical and Allied Products EPC, Kolkata	225.00	Nil
19.	Electronic Computer Software Export Promotion Council, New Delhi	139.92	Nil
20.	Engineering EPC, Kolkata	1352.32	Nil
21.	Export Credit and Guarantee Corporation of India Ltd., Mumbai	10000.00	Nil
22.	Federation of Indian Export Organization, New Delhi	261.90	Nil
23.	Federation of Indian Chambers of Commerce and Industry, New Delhi	115.88	Nil
24.	Gem and Jewellery Export Promotion Council, Mumbai	959.68	Nil
25.	Handicrafts Export Promotion Council, New Delhi	1521.16	Nil
26.	Indian Institute of Foreign Trade, New Delhi	552.00	Nil
27.	Indian Silk Export Promotion Council, Mumbai	106.50	Nil
28.	Indian Institute of Packing, Mumbai	150.00	Nil
29.	Leather Export Promotion Council, Chennai	1897.57	Nil
30.	Maharashtra Industrial Development Corporation, Mumbai	7210.00	Nil
31.	National Council for paper Pulp and Allied Industries, New Delhi	130.50	Nil
32.	National Council for Applied Economic Research, New Delhi	25.30	Nil
33.	National Federation of Fishermen's Co-op. Ltd., New Delhi	155.26	Nil
34.	Plastic Export Promotion Council, Mumbai	191.75	Nil
35.	Quality Council of India, New Delhi	50.00	Nil
36.	Shellac Export Promotion Council, Kolkata	103.72	Nil
37.	Sports Goods Export Promotion Council, New Delhi	168.28	Nil
38.	Footwear Design and Development Institute, Noida	1888.00	Nil
Culture			
39.	Nav Nalanda Mahavihara, Bihar	154.77	Nil
Defence			
40.	Cantonment Board, Ahmednagar	148.50	Nil

(Rupees in lakh)

Sl. No.	Ministry/ Department/ Name of Body	Grant	Loan
41.	Cantonment Board, Barrackore	192.50	Nil
42.	Cantonment Board, Chakrata	143.00	Nil
43.	Cantonment Board, Clement Town	137.50	Nil
44.	Cantonment Board, Danapur	239.00	Nil
45.	Cantonment Board, Kasauli	121.00	Nil
46.	Cantonment Board, Khasyol	152.25	Nil
47.	Cantonment Board, Landour	115.00	Nil
48.	Cantonment Board, Lansdowne	160.00	Nil
49.	Cantonment Board, Ramgarh	647.00	Nil
50.	Cantonment Board, Ranikhet	250.00	Nil
51.	Cantonment Board, Wellington	231.00	Nil
52.	Institute of Defence Studies and Analysis	2135.00	Nil
53.	Cantonment Board, Almora	50.00	Nil
54.	Cantonment Board, Badamibagh	125.50	Nil
55.	Cantonment Board, Bakloh	104.00	Nil
56.	Cantonment Board, Dagshai	71.50	Nil
57.	Cantonment Board, Dalhousie	101.00	Nil
58.	Cantonment Board, Faizabad	88.00	Nil
59.	Cantonment Board, Jalapahar	108.75	Nil
60.	Cantonment Board, Shahjahanpur	50.00	Nil
61.	Cantonment Board, Jammu	73.00	Nil
62.	Cantonment Board, Jutogh	82.50	Nil
63.	Cantonment Board, Lebong	66.00	Nil
64.	Cantonment Board, Nainital	75.00	Nil
65.	Cantonment Board, Pachmarhi	105.00	Nil
66.	Cantonment Board, Shillong	108.00	Nil
67.	Cantonment Board, Subathu	68.00	Nil
Environment and Forest			
68.	Central Pollution Control Board, New Delhi	4712.00	Nil
69.	Govind Ballab Pant Institute of Himalayan Environment and Development, Kosi Katarmal, Almora, Uttarakhand	864.00	Nil
70.	Indian Council of Forestry Research & Education, Dehradun	4803.00	Nil
71.	Indian Institute of Forest Management, Bhopal	471.00	Nil
72.	Indian Plywood Industries Research and Training Institute, Bangalore	305.00	Nil
Finance			
73.	Administrative Staff College of India, Hyderabad	Nil	500.00*
74.	National Institute of Financial Management, Faridabad	203.00	Nil
75.	National Institute of Public Finance & Policy, New Delhi	226.00	Nil
76.	Pension Fund Regulatory and Development Authority	300.00	Nil
Food Processing Industries			
77.	West Bengal Industries Development Corporation Council House, Kolkata	2300.82	Nil
78.	West Bengal State Food Processing and Horticulture Development Corporation Ltd., Kolkata	96.75	Nil
Health and Family Welfare			
79.	All India Institute of Speech and Hearing, Mysore	929.96	Nil
80.	Central Council Combined Building Complex	85.06	Nil
81.	Central Drug Research Institute, Lucknow	299.97	Nil
82.	Dean, Mahatma Gandhi Institute of Medical Science, Wardha	58.94	Nil
83.	Gandhi Gram Institute of Rural Health and Family Welfare, Tamil Nadu	145.87	Nil
84.	Institute of Post-Graduate Teaching and Research in Ayurveda, Jamnagar	615.37	Nil

* One-time interest-free loan for upgradation of the infrastructure and faculty development

(Rupees in lakh)

Sl. No.	Ministry/ Department/ Name of Body	Grant	Loan
85.	International Institute of Population Sciences, Mumbai	1633.91	Nil
86.	Kasturba Health Society, Wardha	1437.00	Nil
87.	Lala Ram Swaroop Institute of Tuberculosis and Allied Diseases, New Delhi	1666.25	Nil
88.	National Institute of Biologicals, Noida	1368.00	Nil
89.	New Delhi T.B Centre	120.00	Nil
90.	North Eastern Indira Gandhi Institute of Health and Medical Science, Shillong	6289.00	Nil
91.	National Academy of Medical Sciences, New Delhi	72.41	Nil
92.	Pasteur Institute of India, Coonoor	946.79	Nil
93.	State Innovation in Family and Planning Services Project Agency, Lucknow	1684.76	Nil
94.	Vallabhabhai Patel Chest Institute, New Delhi	1801.00	Nil
95.	Voluntary Health Services, Chennai	515.78	Nil
Human Resources Development			
96.	Association of Indian Universities	75.00	Nil
97.	Central Institute of English and Foreign Languages, Hyderabad	360.00	Nil
98.	Indian Institute of Science, Bangalore	15500.00	Nil
99.	Kendriya Hindi Sansthan, Agra	1155.00	Nil
100.	State Institute of Education Technology, Kerala	100.00	Nil
101.	State Institute of Education Technology, Hyderabad	45.00	Nil
Industrial Policy and Promotion			
102.	Central Manufacturing Technology Institute, Bangalore	645.00	Nil
Heavy Industry			
103.	Fluid Control Research Institute, Kerala	930.00	Nil
Information and Broadcasting			
104.	Children's Film Society India, Mumbai	274.51	Nil
105.	Film and Television Institute of India, Pune	699.69	Nil
106.	Indian Institute of Mass Communication, New Delhi	389.71	Nil
107.	Satyajit Ray's Film & Television Institute, Kolkata	702.34	Nil
Communications and Information Technology			
108.	Centre for Development of Advance Computing, Pune	6750.00	Nil
109.	Centre for Material for Electronics Technology, Pune	560.00	Nil
110.	Department of Electronics-Accredited Computer Courses, New Delhi	1370.00	Nil
111.	Society for Applied Microwave Electronics Engineering Research, Mumbai	2500.00	Nil
112.	Software Technology Park of India, New Delhi	300.00	Nil
Minority Affairs			
113.	Maulana Azad Education Foundation, New Delhi	10000.00	Nil
Mines			
114.	Jawaharlal Nehru Aluminum Research Development and Design Centre, Nagpur	40.00	Nil
Small Scale Industries			
115.	Central Footwear Training Institute, Chennai	100.00	Nil
116.	Central Institute of Tool Design, Balanagar, Hyderabad	400.00	Nil
117.	Central Tool Room Training Centre, Kolkata	280.00	Nil
118.	National Institute for Entrepreneurship and Small Business Development, NOIDA	60.14	Nil
119.	National Productivity Council, New Delhi	447.87	Nil
120.	National Council for Cement and Building Material, New Delhi	306.25	Nil
121.	Small Industries Development Bank of India (SIDBI), New Delhi	6264.81	Nil
Labour & Employment			
122.	National Instructional Media Institute (NIMI), Chennai	215.00	Nil

(Rupees in lakh)

Sl. No.	Ministry/ Department/ Name of Body	Grant	Loan
Earth Science			
123.	Indian National Centre for Ocean Information Services, Hyderabad	3916.89	Nil
124.	National Centre for Antarctic & Ocean Research, Goa	4179.60	Nil
125.	National Institute of Ocean Technology, Chennai	13020.99	Nil
126.	Indian Institute of Tropical Meteorology, Pune	2096.00	Nil
Personnel, Public Grievances and Pensions			
127.	Central Civil Services Cultural and Sports Board, New Delhi	40.00	Nil
128.	Girh Kalyan Kendra, New Delhi	57.00	Nil
129.	Indian Institute of Public Administration, New Delhi	189.00	Nil
Planning			
130.	Institute of Applied Manpower Research, New Delhi	370.00	Nil
Power			
131.	Central Power Research Institute, Bangalore	2241.70	Nil
Petroleum and Natural Gas			
132.	Society for Petroleum Laboratory, NOIDA	152.00	Nil
Road Transport & Highways			
133.	National Institute for Training and Highways Engineers	75.07	Nil
Social Justice and Empowerment			
134.	Manasika Vikasa Kendra Vijaywada	56.83	Nil
135.	National Institute for Multiple Handicapped, Chennai	650.00	Nil
136.	National Institute of Social Defence	451.00	Nil
Science and Technology			
137.	Agarkar Research Institute, Pune	795.00	Nil
138.	Aryabhata Research Institute for Observational Sciences, Nainital	1500.00	Nil
139.	Birbal Sahni Institute of Palaeobotany, Lucknow	633.00	Nil
140.	Bose Institute, Kolkata	2578.00	Nil
141.	Indian Academy of Sciences, Bangalore	317.00	Nil
142.	Indian Association of Cultivation of Science, Kolkata	3728.00	Nil
143.	Indian Institute of Astrophysics, Bangalore	3128.00	Nil
144.	Indian Institute of Geo-magnetism, Mumbai	2007.00	Nil
145.	Indian National Academy of Engineering, New Delhi	150.00	Nil
146.	Indian National Science Academy, New Delhi	793.80	Nil
147.	Indian Science Congress Association, Kolkata	216.60	Nil
148.	Indo-French Centre for Promotion of Advance Research, New Delhi	980.00	Nil
149.	Indo-US S&T Forum, New Delhi	250.00	Nil
150.	International Advanced Centre for Research in Power Metallurgy & New Materials, Hyderabad	3800.00	Nil
151.	Jawaharlal Nehru Centre for Advanced Scientific Research, Bangalore	2300.00	Nil
152.	National Academy of Science, Allahabad	194.00	Nil
153.	Raman Research Institute, Bangalore	2200.00	Nil
154.	Santayendra Nath Bose National Centre for Basic Sciences, Kolkata	1213.00	Nil
155.	Technology Information Forecasting and Assessment Council, New Delhi	72.60	Nil
156.	Vigyan Prasar, Noida	600.00	Nil
157.	Wadia Institute of Himalayan Geology, Dehradun	1214.00	Nil
Space			
158.	National Atmospheric Research Laboratory	770.00	Nil
159.	National Remote Sensing Agency, Hyderabad	2000.00	Nil
160.	North Eastern Space Applications Centre, Shillong	300.00	Nil
161.	Physical Research Laboratory, Ahmedabad	4110.00	Nil
162.	Semi-conductor Laboratory	2700.00	Nil
Statistics			
163.	Indian Statistical Institute, Kolkata	6066.24	Nil

(Rupees in lakh)

Sl. No.	Ministry/ Department/ Name of Body	Grant	Loan
Telecommunications and Information Technology			
164.	Centre for Development of Telematics (C-DOT), New Delhi	8200.00	Nil
Textiles			
165.	Apparel Export Promotion Council New Delhi	251.01	Nil
166.	Council for Handicraft Development Corporation, New Delhi	171.26	Nil
167.	National Centre for Design and Products Development, New Delhi	111.08	Nil
Tribal Affairs			
168.	Tribal co-operative Marketing Development Federation of India Ltd., New Delhi	898.00	Nil
Urban Development			
169.	Building Material Technology Promotion Council, New Delhi	619.27	Nil
170.	National Institute of Urban Affairs, New Delhi	183.46	Nil
Women and Child Development			
171.	Central Social Welfare Board, New Delhi	13626.64	Nil
172.	National Commission for Protection of Child Right, New Delhi	150.00	Nil
Youth Affairs and Sports			
173.	Indian Olympic Association, New Delhi	639.00	Nil
Grand Total		303222.01	500.00

APPENDIX - IV

(Referred to in paragraph 1.1.2)

Delay in submission of annual accounts for the year 2005-06 by autonomous bodies audited under sections 19(2) and 20(1)

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts
(A)	Delay over three to six months	
1.	Employees Provident Fund Organisation, New Delhi.	03-10-2006
2.	Victoria Memorial Hall, Calcutta	03-10-2006
3.	Coffee Board (General Fund Accounts), Bangalore	06-10-2006
4.	Indian Institute of Advanced Studies, Shimla	06-10-2006
5.	National Institute of Technology, Tiruchirapalli	06-10-2006
6.	Banaras Hindu University, Banaras	09-10-2006
7.	Indian Institute of Information Technology, Allahabad	09-10-2006
8.	Motilal Nehru National Institute of Technology, Allahabad	09-10-2006
9.	Central Agricultural University, Imphal	10-10-2006
10.	National Museum Institute, New Delhi.	10-10-2006
11.	All India Council for Technical Education, New Delhi.	12-10-2006
12.	Indian Institute of Technology, Chennai	12-10-2006
13.	Coal Mines Provident Fund Organisation, Dhanbad.	17-10-2006
14.	National Commission for Minority Educational Institutions, New Delhi	17-10-2006
15.	National Institute of Technology, Jamshedpur	23-10-2006
16.	Post Graduate Institute of Medical Education and Research, Chandigarh.	23-10-2006
17.	Delhi University.	23-10-2006
18.	Auroville Foundation, Auroville	25-10-2006
19.	Indian Council for Cultural Relations, New Delhi.	26-10-2006
20.	Jawaharlal Nehru University, New Delhi.	26-10-2006
21.	Indira Gandhi Rashtriya Manava Sangrahalaya, Bhopal	02-11-2006
22.	National Institute of Fashion Technology, New Delhi.	03-11-2006
23.	Sree Chitra Tirunal Institute of Medical Sciences & Technology, Thiruvananthapuram	12-11-2006
24.	Maharshi Sandipani Rashtriya Ved Vidya Pratishthan, Ujjain	13-11-2006
25.	National Book Trust, New Delhi.	13-11-2006
26.	Delhi Development Authority	14-11-2006
27.	Chittaranjan National Cancer Institute, Calcutta	20-11-2006
28.	Agricultural & Processed Food Products Export Development Authority, New Delhi.	21-11-2006
29.	National Institute of Homeopathy, Calcutta	21-11-2006
30.	Bureau of Energy Efficiency, New Delhi	04-12-2006
31.	Indian Instt of Maritime Studies, Mumbai	04-12-2006
32.	Central Electricity Regulatory Commission, New Delhi	07-12-2006
33.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi	08-12-2006
34.	Delhi Public Library (Delhi Library Board, New Delhi)	21-12-2006
35.	Lakshadweep Building Dev Board, Kavaratti	23-12-2006
36.	National Legal Service Authority, New Delhi	27-12-2006
37.	National Culture Fund, New Delhi	28-12-2006
38.	Indira Gandhi National Center for Arts, New Delhi.	29-12-2006
39.	South-Central Zone Cultural Centre, Nagpur	29-12-2006

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts
(B)	Delay over six months	
1.	Central Zoo Authority, New Delhi	02-01-2007
2.	National Bio-diversity Authority, Chennai.	09-01-2007
3.	National Institute of Educational Planning & Administration, New Delhi.	04-01-2007
4.	Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior.	19-01-2007
5.	University of Allahabad	22-01-2007
6.	Betwa River Board, Jhansi	23-01-2007
7.	Assam University, Silchar	02-02-2007
8.	South Zone Cultural Centre, Thanjavur.	12-02-2007
9.	Mizoram University	12-02-2007
10.	Sant Longowal Institute of Engineering and Technology, Longowal	27-02-2007
11.	National Horticulture Board, Gurgaon	15-03-2007
12.	National Institute of Siddha, Chennai	19-03-2007
13.	Eastern-Zonal Cultural Centre, Calcutta	19-03-2007
14.	North-East Zone Cultural Centre, Dimapur, Nagaland	03-05-2007
15.	Sports Authority of India, New Delhi.	16-05-2007
16.	Bharat Shiksha Kosh	14-06-2007
17.	North Zone Cultural Centre, Patiala	18-06-2007
18.	Indian Museum, Calcutta	12-09-2007

APPENDIX - V

(Referred to in paragraph 1.1.2)

Non-submission of accounts for the year 2005-06 by autonomous bodies as of November 2007

Sl. No.	Name of Autonomous Bodies
1.	Coastal Aquaculture Authority, Chennai
2.	Competition Commission of India, New Delhi
3.	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar.
4.	Haj Committee, Mumbai.
5.	Indian Council of World Affairs, New Delhi
6.	Municipal Council, Port Blair, A&N Islands
7.	Nagaland University, Kohima
8.	National Commission for Backward Classes, New Delhi.
9.	National Council for Promotion of Sindhi Language, Vadodara.
10.	National Institute of Adult Education, New Delhi.
11.	National Institute of Technology, Raipur
12.	Nehru Institute of Mountaineering, Uttarkashi
13.	State Legal Service Authority (UT) Chandigarh.

APPENDIX - VI

(Referred to in paragraph 1.2)

List of Autonomous Bodies in respect of which Audit Reports were issued up to 30 June 2007 but had not been presented before the Parliament as on 31 October 2007

Sl. No.	Name of Autonomous Bodies (Ministry-wise)	Year of Audit Report
	Culture	
1.	Eastern Zonal Cultural Centre, Kolkata	2005-06
2.	Nehru Memorial Museum and Library	2005-06
3.	Indira Gandhi National Centre for the Arts	2003-04
4.	Sahitya Akademi	2005-06
5.	Sangeet Natak Akademi	2005-06
	Human Resource Development	
6.	Project of History of Indian Science, Philosophy and Culture	2005-06
7.	National Commission for Minorities Education Institution	2004-05
		2005-06
8.	Delhi University	2003-04
9.	All India Council for Technical Education	2005-06
10.	IIT, Guwahati	2005-06
11.	NIT Patna	2004-05
12.	IIM Kolkatta	2005-06
	Health and Family Welfare	
13.	Chittaranjan National Cancer Institute	2005-06
	Labour and Employment	
14.	Employees' Provident Fund Organisation	2005-06
	Power	
15.	Bureau of Energy Efficiency	2005-06
	Urban Development	
16.	National Capital Region Planning Board, New Delhi	2005-06
	Women and Child Development	
17.	Central Adoption Resources Agency	2005-06
18.	National Commission for Women	2005-06

APPENDIX - VII

(Referred to in paragraph 1.3)

Outstanding utilisation certificates

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
Agriculture	1990-91	3	11.25
	1991-92	8	16.50
	1992-93	2	32.50
	1993-94	3	81.34
	1994-95	3	11.80
	1995-96	4	31.91
	1996-97	2	1.34
	1997-98	8	26.00
	1998-99	4	9.54
	1999-00	3	6.58
	2000-01	14	33.74
	2001-02	16	28.27
	2002-03	9	37.58
	2003-04	25	127.48
	2004-05	48	1973.03
	2005-06	92	208284.41
	244	210713.27	
Andaman Nicobar Islands Administration	2004-05	3	32.06
	2005-06	10	272.05
		13	304.11
Atomic Energy	1991-92	1	2.51
	1996-97	4	4.12
	1997-98	3	3.38
	1998-99	6	3.60
	1999-00	7	16.56
	2000-01	7	17.24
	2001-02	6	8.05
	2002-03	4	51.02
	2003-04	18	113.65
	2004-05	31	365.06
	2005-06	76	411.56
		163	996.75
Central Board of Direct Taxes	2005-06	32	3.46
		32	3.46
Chemicals and Petrochemicals	2004-05	2	169.65
	2005-06	2	27.30
		4	196.95
Department of Fertilisers	2005-06	4	58.86
		4	58.86
Commerce & Textiles			
(i) Commerce	2001-02	2	154.00

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2002-03	24	2617.00
	2003-04	12	2498.00
	2004-05	28	4822.93
	2005-06	119	50942.97
		185	61034.90
(ii) Textiles	1978-79	11	47.23
	1979-80	3	14.60
	1980-81	3	3.88
	1981-82	1	0.40
	1982-83	4	2.02
	1984-85	2	0.88
	1985-86	3	2.15
	1988-89	1	0.25
	1989-90	3	1.75
	1990-91	1	3.32
	1991-92	3	7.47
	1992-93	9	20.71
	1993-94	9	95.11
	1994-95	31	26.27
	1995-96	48	231.35
	1996-97	16	51.89
	1997-98	17	42.63
	1998-99	11	31.24
	1999-00	29	126.75
	2000-01	31	93.24
	2001-02	31	47.91
	2002-03	44	89.79
	2003-04	100	692.43
2004-05	239	2583.83	
2005-06	776	12930.51	
		1426	17147.61
Consumer Affairs	1996-97	21	9.73
	1997-98	7	2.44
	1998-99	6	1.98
	1999-00	2	0.45
	2000-01	6	1.90
	2001-02	3	0.82
	2003-04	6	8.01
	2004-05	5	12.02
		56	37.35
Culture	1990-91	7	2.14
	1991-92	17	91.24
	1992-93	388	1315.30
	1993-94	349	1094.64
	1994-95	9	74.36
	1995-96	95	448.47
	1996-97	111	650.49
	1997-98	155	2517.12
	1998-99	127	279.95
	1999-00	79	785.10
2000-01	371	307.31	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2001-02	75	1162.92
	2002-03	294	948.59
	2003-04	89	846.05
	2004-05	519	632.28
	2005-06	474	306.16
		3159	11462.12
Food & Public Distribution	1998-99	3	61.48
	1999-00	1	33.50
	2001-02	1	89.72
	2002-03	1	3.22
	2004-05	1	8.69
		7	196.61
Environment and Forest	1981-82	15	5.79
	1982-83	21	41.00
	1983-84	90	58.50
	1984-85	143	229.80
	1985-86	121	495.40
	1986-87	74	533.77
	1987-88	278	6531.00
	1988-89	359	2543.18
	1989-90	545	192.00
	1990-91	70	123.30
	1991-92	81	1439.00
	1992-93	216	736.00
	1993-94	64	74.18
	1994-95	132	215.00
	1995-96	10	21.00
	1996-97	424	13876.77
	1997-98	594	8865.61
	1998-99	300	14.00
	1999-00	502	2785.26
	2000-01	522	3764.17
	2001-02	566	4957.04
	2002-03	569	994.52
	2003-04	795	4777.06
	2004-05	626	2258.50
	2005-06	1005	22941.29
		8122	78473.14
Ministry of External Affairs	2005-06	1	7.50
		1	7.50
Ministry of Finance			
Department of Revenue	1996-97	1	0.03
	1997-98	2	0.05
	1998-99	1	0.03
	1999-00	1	0.02
	2000-01	1	0.03
	2001-02	1	0.03
	2002-03	2	24.03
	2003-04	2	0.05
	2004-05	1	0.02

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2005-06	1	161.00
		13	185.29
Food Processing Industry	1991-92	2	6.20
	1992-93	9	87.36
	1993-94	18	152.69
	1994-95	23	153.86
	1995-96	18	142.24
	1996-97	15	154.99
	1997-98	16	241.57
	1998-99	32	313.64
	1999-00	29	327.60
	2000-01	59	821.89
	2001-02	63	1460.77
	2002-03	98	2286.03
	2003-04	169	2609.69
	2004-05	263	3121.60
2005-06	485	6943.39	
		1299	18823.52
Health and Family Welfare			
(i) Health	1983-84	1	0.78
	1984-85	4	4.66
	1986-87	3	1.89
	1987-88	1	12.00
	1988-89	4	2.05
	1993-94	20	280.22
	1994-95	16	635.43
	1995-96	58	845.87
	1996-97	79	1095.65
	1997-98	87	1263.75
	1998-99	85	3041.38
	1999-00	140	2793.61
	2000-01	94	2465.31
	2001-02	88	2403.48
	2002-03	81	3116.43
	2003-04	516	7774.16
	2004-05	256	15188.39
2005-06	674	140466.09	
		2207	181391.15
(ii) Family Welfare	1982-83	4	2.95
	1986-87	2	9.45
	1987-88	1	1.81
	1989-90	7	17.35
	1990-91	7	11.76
	1992-93	2	5.41
	1993-94	14	48.86
	1994-95	36	49.26
	1995-96	89	813.65
	1996-97	93	603.19
	1997-98	53	296.32
1998-99	48	301.98	
1999-00	36	559.64	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2000-01	68	3976.35
	2001-02	60	1772.52
	2002-03	112	2919.61
	2003-04	226	10988.82
	2004-05	274	46271.48
	2005-06	770	291459.35
		1902	360109.76
(iii) AYUSH	1976-93	24	58.68
	1993-94	1	5.00
	1994-95	6	176.29
	1995-96	7	143.94
	1996-97	6	241.92
	1997-98	17	545.26
	1998-99	8	157.08
	1999-00	27	373.60
	2000-01	11	60.37
	2001-02	41	1075.59
	2002-03	52	275.40
	2003-04	42	1161.86
	2004-05	77	3754.76
	2005-06	353	9075.76
		672	17105.51
Information Technology	2001-02	2	11.00
	2002-03	83	7361.00
	2003-04	102	8255.00
	2004-05	132	25954.20
	2005-06	226	35277.00
		545	76858.20
Information and Broadcasting	2005-06	1	7.40
		1	7.40
Industry			
(i) Heavy Industry	2000-01	1	182.00
	2002-03	2	31.00
	2003-04	6	257.00
	2004-05	11	4078.00
	2005-06	29	23366.00
		49	27914.00
(ii) Small Scale Industries	1998-99	2	200.00
	2001-02	4	49.00
	2005-06	37	1831.00
		43	2080.00
(iii) Agro Rural Industries	2005-06	6	1398.00
		6	1398.00
(iv) Industrial Policy & promotion	2004-05	30	10056.00
	2005-06	34	11208.00
		64	21264.00
(v) Department of Public Enterprises	2002-03	1	10.00
	2004-05	6	70.00
	2005-06	12	262.00
		19	342.00
(vi) Law & Justice			

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
(i) National Legal Services Authority	1982-83	2	1.00
	1983-84	4	1.42
	1984-85	5	1.30
	1989-90	2	1.00
	1990-91	1	0.25
	1991-92	7	1.48
	1992-93	7	0.70
	1993-94	8	4.25
	1994-95	6	4.10
	1995-96	9	3.25
	1996-97	21	41.76
	1997-98	26	39.09
	1998-99	40	175.20
	1999-00	32	154.50
	2000-01	20	196.85
	2001-02	16	142.00
	2002-03	22	232.25
	2003-04	33	288.24
2004-05	31	260.57	
2005-06	53	499.90	
		345	2049.11
(ii) Legislative Department	1984-85	2	0.02
	1989-90	1	0.05
	1991-92	1	0.20
	1992-93	3	0.30
	1993-94	1	0.05
	1995-96	10	0.75
	1996-97	2	0.10
	1999-00	2	0.15
	2000-01	2	0.10
	2001-02	2	0.05
	2004-05	4	0.35
	2005-06	3	0.55
			33
(iii) Department of Legal Affairs	2003-04	1	150.00
		1	150.00
Mines	2005-06	4	77.45
		4	77.45
New and Renewable Energy	2003-04	21	1791.79
	2004-05	15	359.44
	2005-06	147	2465.61
		183	4616.84
Earth Sciences	1983-84	8	13.16
	1984-85	22	22.66
	1985-86	32	32.61
	1986-87	22	25.78
	1987-88	40	52.83
	1988-89	45	58.00
	1989-90	61	60.39
	1990-91	17	227.46
1991-92	13	114.60	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	1992-93	8	3.00
	1993-94	16	40.20
	1994-95	7	36.50
	1995-96	22	46.74
	1996-97	51	105.06
	1997-98	57	276.81
	1998-99	41	432.28
	1999-00	34	435.69
	2000-01	50	422.71
	2001-02	39	2817.68
	2002-03	30	2535.74
	2003-04	119	2218.46
	2004-05	132	14885.76
	2005-06	104	811.51
		970	25675.63
Personnel, Public Grievances and Pensions Personnel and Training	2004-05	2	29.64
	2005-06	2	20.30
		4	49.94
Planning	2004-05	1	0.25
	2005-06	14	33.18
		15	33.43
Power	2005-06	3	365.20
		3	365.20
Rural Development	2000-01	1	50.04
	2001-02	3	47.00
	2002-03	8	76.55
	2003-04	17	332.04
	2004-05	7	57.67
	2005-06	113	1086.93
		149	1650.23
Space	1976-77	1	0.05
	1979-80	1	0.05
	1980-81	1	0.38
	1981-82	1	0.03
	1982-83	6	0.74
	1983-84	1	0.02
	1984-85	3	0.97
	1985-86	1	0.05
	1986-87	6	1.35
	1987-88	4	4.88
	1989-90	2	0.07
	1990-91	1	5.24
	1991-92	1	1.24
	1993-94	2	1.28
	1998-99	1	0.20
	1999-00	2	1.30
	2000-01	7	64.52
	2001-02	22	453.72
	2002-03	27	192.85
2003-04	63	404.75	
2004-05	116	785.55	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2005-06	158	978.67
		427	2897.91
Urban Development	1985-86	4	1.75
	1987-88	3	4.15
	1988-89	4	1.15
	1989-90	1	1.50
	1990-91	2	1.56
	1992-93	1	0.40
	1993-94	4	3.48
	1994-95	1	1.10
	1996-97	2	3.52
	1999-00	3	123.19
	2000-01	2	6.00
	2001-02	9	351.08
	2002-03	2	6.36
	2003-04	17	2556.40
2005-06	78	6839.00	
		133	9900.64
Housing and Urban Poverty Alleviation	1983-84	1	0.54
	1986-87	1	0.50
	1988-89	1	1.50
	1990-91	2	2.10
	1991-92	1	2.85
	1992-93	1	23.00
	1993-94	1	0.26
	1995-96	2	5.20
	1996-97	1	1.10
	2000-01	1	43.79
	2001-02	5	1153.60
	2002-03	1	39.14
	2003-04	9	3084.33
	2004-05	8	1768.98
2005-06	64	26575.19	
		99	32702.08
Social Justice and Empowerment	1987-88	228	222.00
	1988-89	546	693.00
	1989-90	260	381.00
	1990-91	517	601.00
	1991-92	483	1420.00
	1992-93	350	686.00
	1993-94	642	1094.00
	1994-95	813	1534.00
	1995-96	854	1392.00
	1996-97	429	911.00
	1997-98	511	13848.00
	1998-99	523	2065.00
	1999-00	437	3110.00
	2000-01	535	9038.00
2001-02	682	5514.00	
2002-03	901	5923.00	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2003-04	1304	9238.00
	2004-05	2471	17386.00
	2005-06	3993	28967.00
		16479	104023.00
Water Resources	1986-87	3	12.50
	1987-88	1	5.29
	1988-89	3	8.80
	1989-90	2	2.85
	1990-91	3	7.17
	1991-92	4	8.91
	2000-01	2	6.19
	2001-02	4	46.46
	2005-06	61	382.56
		83	480.73
Women and Child Development	1986-87	129	360.28
	1987-88	203	561.47
	1988-89	310	670.67
	1989-90	353	845.34
	1990-91	262	706.92
	1991-92	297	1117.12
	1992-93	292	1098.34
	1993-94	412	1058.02
	1994-95	428	1133.26
	1995-96	270	867.76
	1996-97	491	1935.63
	1997-98	308	983.45
	1998-99	246	2774.74
	1999-00	199	996.65
	2000-01	198	2348.31
	2001-02	288	1551.09
	2002-03	427	2419.47
			6423
Youth Affairs & Sports	1987-88	20	10.04
	1988-89	90	71.83
	1989-90	145	49.15
	1990-91	180	78.92
	1991-92	128	96.96
	1992-93	342	416.22
	1993-94	345	381.50
	1994-95	204	357.79
	1995-96	308	535.81
	1996-97	313	3614.19
	1997-98	172	904.72
	1998-99	394	1261.13
	1999-00	621	2029.29
	2000-01	742	1720.72
2001-02	128	310.44	
2002-03	519	2650.96	

(Rupees in lakh)

Ministry/Department	Period to which grants relate (up to March 2006)	Utilisation Certificates outstanding in respect of grants released up to March 2006 which were due by 31 March 2007	
		Number	Amount
	2003-04	998	2244.43
	2004-05	1223	2820.77
	2005-06	520	2236.37
		7392	21791.24
Grand Total		52979	1343243.74

APPENDIX - VIII

(Referred to in paragraph 12.1)

Outstanding action taken notes as of November 2007

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
1.	Agriculture	2006	1	-	1
2.	Commerce & Industries	2006	1	1	-
3.	Culture	1998	1	-	1
		2001	2	-	2
		2004	2	2	-
		2005	1	-	1
4.	Consumer Affairs	2006	1	-	1
5.	External Affairs	2004	1	-	1
6.	Finance	2003	1	-	1
		2004	1	-	1
		2005	1	-	1
		2006	2	2	-
7.	Health and Family Welfare	1999	1	-	1
		2002	2	1	1
		2004	3	-	3
		2005	2	2	-
8.	Heavy Industries	2005	1	1	-
9.	Human Resource Development	2001	2	-	2
		2002	3	3	-
		2004	6	2	4
		2005	4	2	2
		2006	9	8	1
10.	Information and Broadcasting	2002	3	-	3
		2003	1	-	1
		2004	1	1	-

Sl. No.	Name of the Ministry/Department	Report for the year ended March	Other Autonomous Bodies		
			Due	Not received at all	Under correspondence
		2005	4	1	3
		2006	7	6	1
11.	Labour	2005	3	3	-
12.	Minority Affairs	2004	1	-	1
13.	Shipping	2004	1	-	1
		2005	5	2	3
		2006	7	4	3
14.	Small Scale Industries	2006	2	1	1
15.	Social Justice and Empowerment	2001	1	-	1
		2006	1	1	-
16.	Statistic & Programme Implementation	2000	1	-	1
17.	Textiles	2005	1	-	1
18.	Urban Development (DDA)	1989	1	1	-
		1990	5	5	-
		1991	8	8	-
		1992	9	9	-
		1993	12	12	-
		2005	1	1	-
19.	Women & Child Development	2002	1	-	1
20.	Youth Affairs and Sports	1994	1	-	1
		2005	4	4	-
		2006	2	2	-
Total			131	85	46

