

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

**Inspection Report on the accounts of the National Institution for Transforming India
(NITI) for the year 2023-24**

Part-I (A)

INTRODUCTION

(I) General

The audit of accounts of National Institution for Transforming India (NITI), NITI Bhavan, New Delhi, for the year 2023-24 was conducted by an audit party comprising Ms. Meeta Chakravarty, Sr. Audit Officer, Shri Ghanshyam Kumar Jha, Assistant. Audit Officer and Shri Aniket Sharma, Assistant. Audit Officer from 24.01.2025 to 28.02.2025 (24 working days). The last audit of the accounts along with Grants in Aid of NITI, New Delhi for the period 2022-23 was conducted from 18.01.2024 to 08.03.2024 (35 working days).

(II) General set up and activities

NITI Aayog serves as a Think Tank of the Government, a directional and policy dynamo. The Institution provides the Government with strategic and technical advice at the Central and State levels relevant across the spectrum of key elements of policy. This includes matters of National & International importance on the economic front, dissemination of best practices from within the country as well as from other nations, infusion of new policy ideas & specific issue-based support.

(III) Budget and Expenditure

Budget and expenditure for the last three years is as under:

(Rs. in crore)

Year	Budget Provision		Revised Estimate		Expenditure	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2021-22	1061.99	0.78	1070.01	0.77	1064.14	0.00
2022-23	310.67	10.75	1011.33	20.30	848.81	0.30
2023-24	805.73	18.66	496.76	17.43	284.83	5.98

(IV) Internal Audit

Internal audit of the accounts of NITI Aayog was last conducted for the period 2018-19.

(V) Schedule of persistent irregularities

Excess payment to agency due to service charges

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

Nil

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1856034

Para No. 01: Shortcomings in administration of State Support Mission (SSM)

State Support Mission (SSM) has been conceived with the primary objective of supporting States/UTs to establish State Institutions for Transformation (SITs) which can act as multi-disciplinary resource centers to steer their development strategies. The SITs should eventually be all-encompassing resource centres which will design strategic and development strategies and implement them with a vision of achieving medium term Sustainable Development Goals (SDG) 2030 and a long-term vision of India @ 2047. The [following are the objectives of the State Support Mission](#):

- To support interested States/UTs to either establish SITs or strengthen their existing Planning Departments/Boards
- To work with States/UTs in identifying key growth drivers and enablers, and leverage them to boost their economic growth.
- To support States/UTs to leverage the expertise of knowledge institutions, development partners, multi-lateral agencies, civil society, academia, etc.
- To enable States/UTs to strengthen the Monitoring & Evaluation ecosystem and data analytical systems for evidence-based decision-making
- To create a knowledge platform to enable States/UTs to learn from peers and share good governance and policy practices

Test check of the records of the scheme revealed the following shortcomings:

1. Non utilization of Fund.

The Scheme is funded by NITI Aayog through National Institute of Labour Economics, Research and Development (NILERD) being the Central Nodal Agency of the State Support Mission to undertake various activities envisaged under the Mission, financial assistance will be provided to the States and the LKIs under the budgetary allocation. Flow of funds under this

Mission will happen as per the guidelines of the Department of Expenditure (F.No. [1\(18\)/PFMS/FCD/2021, dated 9th March 2022](#)).

During scrutiny of records pertaining to State Support Mission (SSM) audit noticed that funds were released by the NITI Aayog to the States/UTs for Programme Implementation Unit (Hiring of Experts), Monitoring & Evaluation and Data Analytics Unit, Administrative Expenditure of PIU and Support to States for undertaking studies, projects, workshops, conferences etc. In 02 States, 100% fund remained unutilized as on 24.01.2025 and the GIA was released to these states in 2023-24. Details are as below:

(in Rupees)

Sl. No.	State	2023-24		
		Released amount (in Rs.)	Utilized	% of Utilized fund
1	Karnataka	1,62,25,000/-	0	0
2	Puducherry	1,42,00,000/-	0	0

Further in the following [04 states, less than 50% of released funds were utilized](#):

(in Rupees)

Sl. No.	State	2023-24		
		Released Amount	Utilized	% of Utilized fund
1	Uttar Pradesh	1,73,10,000/-	7,32,283/-	4.23
2	Assam	1,37,00,000/-	71,889/-	0.52
3	Chhattisgarh	1,71,50,000/-	20,93,881/-	12.21
4	Sikkim	1,62,00,000/-	31,37,499/-	19.37

2. Outstanding Utilization Certificate

As per Rule 238(1) of the GFR 2017, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned should be insisted upon in the order of sanctioning the grant-in-aid. The utilization certificates (UCs) should be submitted within twelve months of the closure of the financial year by the Grantee. In cases where such certificate is not received

from the grantee within prescribed time, the Ministry or department will be at liberty to blacklist such Institution or organization or stop releasing any financial assistance in future.

Test check of records relating to outstanding UCs of SSM revealed that UCs amounting to Rs. 11.15 Crore pertaining to the period from 2023-24 were pending till now. The details of outstanding UCs are as given below:

S.No.	Scheme/Programme	Name of Organization	<u>Outstanding UCs</u> <u>(in Rs)</u>
1	State Support Mission (SSM)	Government of Karnataka	1,62,25,000/-
2		Government of Uttar Pradesh	1,73,10,000/-
3		Government of Assam	1,37,00,000/-
4		Government of Uttarakhand	26,49,178/-
5		Government of Chhattisgarh	1,50,56,119/-
6		Government of Tripura	1,62,00,000/-
7		Government of Puducherry	1,42,00,000/-
8		Government of Sikkim	1,62,00,000/-
Total			11,15,40,297/-

In this regard, Half Margin No. 01 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856057

Para No. 02: Outstanding Utilization Certificates from Atal Innovation Mission

As per Rule 238(1) of the GFR 2017, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned should be insisted upon in the order of sanctioning the grant-in-aid. The utilization certificates (UCs) should be submitted within twelve months of the closure of the financial year by the Grantee. In cases where such certificate is not received from the grantee within prescribed time, the Ministry or department will be at liberty to blacklist such Institution or organization or stop releasing any financial assistance in future.

Scrutiny of the records during audit revealed that NITI released funds for Atal Innovation Mission, but the Utilization Certificate (UCs) for an amount of Rs 974.32crore was still found outstanding as detailed **Annexure A**:

NITI Aayog needs to comply with the rules and procedures to ensure timely submission of utilization of grants to run the scheme successfully and for the intended.

In this regard, Half Margin No. 02 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856068

Para No. 03: Non-achievement of target in National Monetisation Pipeline (NMP)

Under the Union Budget 2021-22, Monetization of Assets was identified as one of the three pillars for enhanced and sustainable infrastructure financing in the country. The Budget also envisioned preparation of a “National Monetisation Pipeline” (NMP) to provide a direction to the monetisation initiative and visibility of investors. In pursuance of the same, NITI Aayog was tasked with creation of the National Monetisation [Pipeline \(NMP\) for brownfield core infrastructure assets](#).

The NMP is meant to serve as an essential roadmap for the Asset monetisation of various brownfield infrastructure assets across roads, railways, shipping, aviation, power, telecom, oil & gas, and warehousing sectors. The NITI Aayog has accordingly developed the said pipeline, in consultation with infrastructure line ministries, based on the mandate for 'Asset Monetisation' under Union Budget 2021-22. The NMP estimates an aggregate monetisation potential of **Rs 6.0 lakh crores** through core assets of the Central Government, over a four-year period, from FY 2022 to FY 2025.

Scrutiny of records revealed that the intended outcome of National Monetisation was not attained within the timeframe of 2023-24. The details of achievement are mentioned in the table given below: -

Details of achievement of National Monetisation for 2023-24

(Amount in Cr.)

Year	Target	Achieved	Reason for non-achieving the target
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2023-24	1,79,148	1,55,589	The shortfall has been around Rs. 23,500/- crores mainly due to shortfall in four sectors- Power, Telecom and Railways & Warehousing.			
			Year	Target	Actual	Shortfall
			2023-24	1,79,148	1,55,589	23,559

Power: NGEL transaction for around Rs. 10,000 crore was to be completed in 2023-24 however was shifted to 2024-25. This transaction was successfully completed in 2024-25 with divestment of 10% of Stake.

Warehousing: The transaction envisaged could not be undertaken fully in 2023-24 due to reduction in the actual requirement of storage taking into account the Storage Capacity being created in the country by various other agencies.

Telecom: The proposal was cleared by PPPAC. However, the transaction was not undertaken by the Ministry being apprehensive of the likely poor response from the market. The proposal is being reviewed by the Ministry.

Railway: Monetization of Railway Stations – Ministry of Railway (MoR) had earlier planned to undertake Redevelopment of Railway Station through PPP mode. Now, MoR is undertaking the development through EPC & PPP modes. The Stations being developed through EPC modes will be taken up for monetization under OMDA mode. The Stations also being developed under PPP mode, MoR has started sending such the proposals in 2024-25. The proposal for Vijayawada Station redevelopment through PPP mode is currently under PPPAC Appraisal.

In this regard, Half Margin No. 03 dated 25.02.2025 was issued but reply is still awaited

Reference Number: OBS-1856077

Para No. 04: Violation of guidelines by providing vehicles to Sr. Consultants/Consultants.

As per the Procedure and Guidelines for Engagement of Senior Consultants/Consultants Grade-II/Consultant Grade-I/Young Professionals in NITI Aayog, there is no provision for providing vehicles to Consultants or Senior Consultants.

However, during the scrutiny of vehicle records, it was observed that the CEO, NITI Aayog, remarked in the file: ["All Heads of Vertical/Division will be authorized to have a vehicle, irrespective of their source of appointment in NITI Aayog. Let it be a principle and adopt it accordingly in the future. They will be treated on par with heads of other Verticals/Divisions."](#)

Based on this direction, the following Consultants/Senior Consultants were provided vehicles, despite the absence of such a provision in the guidelines:

Sl.No.	Name of Officer	Designation
1	Dr. Anshu Bhardwaj	Sr. Consultant
2	Major General K. Narayanan	Sr. Consultant
3	Dr. Jaspal Singh	Consultant Gr II

Audit suggests that relaxations may only be granted after incorporation of such provisions in the guidelines. Since, extending relaxation without proper amendments would be inconsistent with the established procedures and guidelines for Engagement of Senior Consultants/Consultants Grade-II/Consultant Grade-I/Young Professionals in NITI Aayog.

In this regard, Half Margin No. 04 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856086

Para No. 05: Non-filling up the Secrecy Bond at the time of appointments of YPs/Consultants

As per the *Procedure and Guidelines for Engagement of Senior Consultants/Consultants Grade-II/Consultant Grade-I/Young Professionals in NITI Aayog*,

[Para 3.3 stipulates about outline provisions related to Title Rights, Copyrights, Patents, other Proprietary Rights, and Para 3.4 about the Confidential Nature of Documents and Information.](#)

[Audit observed that the appointments of Young Professionals \(YPs\) and Consultants in Central Government offices are governed by specific guidelines issued by NITI Aayog. These professionals are often engaged in policy formulation, research, and administrative work, which may involve handling sensitive government data.](#)

However, the current appointment guidelines lack provisions for a formal agreement, bond, or security deposit clause—despite the nature of their work in a government policy-making department. In other central government bodies, contractual staffs are generally required to sign a Non-Disclosure Agreement (NDA) or Secrecy Bond to safeguard the confidentiality of official records and sensitive information.

In light of the above, Audit recommends that NITI Aayog immediately incorporates a strict confidentiality clause in all contractual agreements for Young Professionals and Consultants. This should be implemented through:

1. A Non-Disclosure Agreement (NDA) or Secrecy Bond to legally bind professionals to maintain confidentiality.
2. A Security Deposit equivalent to three months' salary as a safeguard against potential breaches.

Implementing these measures will align NITI Aayog's appointment guidelines with best practices in other central government offices and ensure the protection of sensitive government information.

In this regard, Half Margin No. 05 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856094

Para No. 06: Non-adherence to established policy by giving 25% raise in remuneration of 05 experts

Procedure and Guidelines for Engagement of Senior Consultants/Consultants Grade-2/Consultant Grade-1/Young Professionals in Niti Aayog is the guiding principle for fixing their remuneration

[Para 6.3\(a\) of the said guidelines](#) stipulates that the remuneration of individual consultants may be reviewed [on](#) completion of one year. The enhancement would be based on their performance during the year on the recommendation of the Performance Review Committee with the approval of CEO, NITI Ayog. as per the following criteria;

Performance	Enhancement in remuneration
Performed only routine/assigned work	Nil

Individual Consultants who made significant contribution in their domain and have shown exceptional quality in providing the desired output as expected by higher authorities on the assigned/ specific task.	Upto 5% of the remuneration with the approval of CEO
In exceptional cases, where any individual Consultant has demonstrated exemplary performance in his/her domain and has made significant contribution in policy-making and his or her articles have been published in reputed journals/magazines/newspapers or has authored books etc.	Upto 10% of the remuneration with the approval of CEO.

Para 6.3 (b) stipulates that total enhancement in remuneration shall not exceed 10% annually in any case.

During scrutiny of records, Audit noticed that there were no separate guidelines and procedures available for Experts as no vertical other than AIM has engaged Experts during 2019-20. In view of the above, a Committee was constituted for appraisal of the performance of the 05 Experts and raise in remuneration for extraordinary performance in their domain. The Appraisal Committee had to recommend names and the quantum of the said remuneration.

The Committee recommended that the remuneration of five Experts may be raised by 25% with effect from the date following the date of completion of one year in AIM with a lock-in period of 3 three years and the same has been approved by the Competent Authority of Niti Aayog.

The detail of those experts are as under;

Sl. No	Name of the Experts	Date of joining AIM	Completed one year w.e.f.	Present Tenure expiring	Current Remuneration PM	<u>Remuneration after raising 25%</u>
1.	Shri Saksham Saxena	12.12.2017	11.12.2018	31.03.2020	1,00,000	1,25,000
2.	Shri Ronak Jugeshwar	01.01.2018	31.12.2018	31.03.2020	1,00,000	1,25,000

3	Shri Manglesh Yadav	04.01.2018	03.01.2019	31-03-2020	1,05,000	1,31,250
4	Dr. Ashish Nayan	12.03.2018	11.03.2019	31.03.2020	1,00,000	1,25,000
5.	Shri Alekh Saran	20.12.2017	19.12.2018	31.03.2020	90,000	1,12,500

The advance enhancement of 25% in remuneration with a lock-in period of three years violates the guidelines stipulated in Para 6.3(b), which mandates that remuneration enhancement should not exceed 10% annually and must be based on individual performance assessments. Since the Experts are contractual staff and not regular employees, their remuneration should be reviewed annually based on performance rather than granted an upfront increase. This deviation underscores the necessity for strict adherence to established policies to ensure transparency, fairness, and compliance with regulatory provisions.

In this regard, Half Margin No. 06 dated 25.02.2025 was issued. Niti Aayog in its reply stated that the said increment was proposed by the Appraisal Committee on the basis of their expertise and extraordinary performance in their domain. Reply is not tenable as performance should be reviewed annually

Reference Number: OBS-1856111

Para No. 07: Irregular expenditure of Rs.25 lakhs due to violation of guidelines of YPs/ILs/Consultants related to foreign tours

The YPs/ILs/Consultants engaged in NITI Aayog are not its regular staff. As per the guideline (2023) for the engagement of Consultants/YPs point no. 07 mentioned that individual consultants may require to undertake domestic tours with due approvals.

During scrutiny of records, it was noticed that ILs/Consultants were undertaking foreign tours for training/attending summits besides important tasks assigned to them, at the cost of the Niti Aayog even though foreign tour entitlements for YPs/Consultants have not been included in the guidelines. The details of foreign tours are mentioned below.

S.N o	Name and Designation	Date(excludi ng journey time)	Name of Country	Numbe r of days	Purpose of visit	<u>Expenditu re (in lakh)</u>
1 .	Sh. Pramit Dash Ms. Deepall Upadhyay Sh. Manglesh R. Yadav ShVishnupri ya Bijapur	15-18 June, 2022	Paris, France	04 days	Showing of startups and Technolog y Innovation s.	10.00
2 .	Sh Anurag Wasnik	12-15 Sep, 2022	Denmark	04 days	Showcase startups and technologi es of ICDK.	
3 .	Sh Vijay Garg, IL	17-18 Nov 2022	Ball, Indonesia	02 days	G-20	
4.	Sh Shubham Gupta, IL	25-27 July, 2023	Thampu, Bhutan	03 days	To reprsent Atal Innovation Mission (AIM. NITI Aayog) at FAB23	6.00

					mega event in Bhutan.	
5.	Sh. Pramit Dash, PL	18-22 Sep, 2023	Sydney and Caneberra, Australia	04 days	Promotion of Technology	
6.	Sh Htmanshu Joshi, PL	1-3 May, 2024	Geneva, Switzerland	03 days	Multilateral Meetings	9.00
7.	Sh. Pramit Dash, PL	18-22 Nov, 2024	Brisbane, Australia	05 days	Promotion of Technology	
	Total					25.00

Similar observation was issued in previous audit. At that time Niti Aayog replied (November 2022) that guidelines are silent on foreign tours. In other words, foreign tours of YPs/Consultants have not been explicitly prohibited in the guidelines. The guidelines for the engagement of YPs/consultants were revised in 2023 by Niti Aayog but no clarification were provided therein and Niti Aayog is adopting the same practice.

In this regard, Half Margin No. 08 dated 25.02.2025 was issued. Niti Aayog replied but reply is not tenable.

Reference Number: OBS-1856148

Para No. 08: Excess Payments of Rs 1.83 lakh to Young Professionals/Consultants

Rule 21 of GFR, 2017 stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. It further

states that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Test check of NIC's Biometric Attendance Report (BAR) of the Young Professionals/Consultants (for period 2023-24) revealed that NITI paid full salary to irrespective of number of days of their absence. The cases where the full amount of remuneration has been paid for extra days without considering individual's absence as given the below:

Sl. No.	Name of the Assistant (Shri/Smt./Ms)	Month	No. of days Paid	No. of days present	No. of days absent	Monthly Salary	Amount paid	Extra Payment on account of absent	Remarks
								(H=F/no. of days in month * E)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
1	Saloni Sachdeva	23-Apr	14	11	3	70000	32667	7000	Out time on 04 days not mentioned so stay time in office couldnot be verified
2	Sakshi Gupta	23-Apr	21	18	3	70000	49000	7000	Out time on 03 days not mentioned so stay time in office could not be verified
3	Kavuru Madan Gopal	23-May	12	9	3	272250	105387	26347	Out time on 01 days not mentioned so stay time in office cannot be verified

4	Vanshika Mohta	23-May	19	15	4	70000	42903	9032	Out time on 01 days not mentioned so stay time in office cannot be verified
5	Parveen Kumar	23-May	31	17	14	70000	70000	31613	Out time on 07 days not mentioned so stay time in office cannot be verified
6	Madhubani Dutta	23-Aug	10	6	4	70000	22581	9032	
7	Anushree Darshana	23-Aug	29	24	5	70000	65484	11290	
8	Neha Awasthi	23-Aug	30	28	2	138600	157403	27745	
9	Nidhi	23-Nov	28	23	5	70000	65333	11667	Out time on 02 days not mentioned so stay time in office cannot be verified
10	Rupal Jain	24-Jan	31	27	4	70000	70000	9032	
11	Niraj Pareek	24-Mar	11	7	4	265000	94032	34193	
								183951	

In this regard, Half Margin No. 09 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856160

Para No. 09: Award of AMC for RISOCOMCOLOR to M/s Techmart Systems Company Private Limited on Nomination Basis.

In terms of Rule 194 of General Financial Rules, the selection by direct negotiation/nomination, on the lines of Single Tender mode of procurement of goods, is considered appropriate only under exceptional circumstance such as:

- (i) tasks that represent a natural continuation of previous work carried out by the firm;
- (ii) in case of an emergency situation, situations arising after natural disasters, situations where timely completion of the assignment is of utmost importance; and
- (iii) situations where execution of the assignment may involve use of proprietary techniques or only one consultant has requisite expertise.
- (iv) Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Ministry or Department. Full justification for single source selection should be recorded in the file and approval of the competent authority obtained before resorting to such single-source selection.
- (v) It shall ensure fairness and equity, and shall have a procedure in place to ensure that the prices are reasonable and consistent with market rates for tasks of a similar nature; and the required consultancy services are not split into smaller sized procurement.

During scrutiny of files pertaining to Annual Maintenance Contracts it was noticed that the RISOCOMCOLOR machine was purchased from M/s Techmart [Systems Company Private Limited in January 2018 with a warranty period of one year](#) up to 14.01.2019. Audit observed that the Annual Maintenance Contract (AMC) for the RISOCOMCOLOR photocopy machine was awarded to M/s Techmart Systems Company Private Limited on a nomination basis after the expiry of the one-year warranty period. The unit was initially procured from the same vendor, and upon the completion of the warranty, the AMC was directly awarded to the vendor without initiating a competitive bidding process through GeM/Open Market.

The direct award of the AMC contract without inviting tenders or obtaining competitive quotations raises concerns regarding lack of transparency, fairness, and cost-effectiveness. As per procurement guidelines, contracts should be awarded through a competitive process to ensure value for money, fair competition, and compliance with financial propriety.

Repeatedly awarding AMC contracts since 15.01.2019 to 14.01.2024 to the same vendor without competition could lead to vendor dependency and raise concerns about unfair practices. In this regard, Half Margin No. 10 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856170

Para No. 10: Unadjusted advances worth Rs. 9.01 Crore

Rule 21 of GFR, 2017 regarding standards of financial propriety provides that every Officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by his own office and by the subordinate disbursing officer. Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

[Scrutiny of records revealed that advances amounting to Rs.9.01 Crore given to outside parties have remained unsettled/unadjusted during the period from February 2018 to March 2023.](#)

Details of unadjusted advances are as tabulated below:

Sl.No.	Date of sanction	Bill No.	Agencies' Name	Amt. of Advances payment	Remarks
1.	11.07.2018	CP00001734/2018-19	NICSI*	26387738	Pending
2.	17.08.2018	CP00002324/2018-19	NICSI	4166837	Pending
3.	28.08.2018	CP00002490/2018-19	NICSI	246923	Pending
4.	09.11.2018	CP00003660/2018-19	NICSI	2168320	Pending
5.	27.11.2018	CP00003964/2018-19	NICSI	371448	Pending
6.	24.01.2019	CP00004946/2018-19	NICSI	142650	Pending
7.	26.04.2019	CP00000440/2019-20	NICSI	160955	Pending
8.	26.04.2019	CP00000441/2019-20	NICSI	349941	Pending

9.	10.05.2019	CP00000669/2019-20	NICSI	8533525	Pending
10.	10.05.2019	CP00000670/2019-20	NICSI	1347511	Pending
11.	08.08.2019	CP00001987/2019-20	NICSI	7111269	Pending
12.	14.08.2019	CP00002100/2019-20	NICSI	893342	Pending
13.	08.11.2019	CP00003823/2019-20	NICSI	213525	Pending
14.	17.12.2019	CP00004360/2019-20	NICSI	8533525	Pending
15.	17.12.2019	CP00004361/2019-20	NICSI	1347512	Pending
16.	17.12.2019	CP00004366/2019-20	NICSI	89833	Pending
17.	17.12.2019	CP00004370/2019-20	NICSI	179668	Pending
18.	13.03.2020	CP00005861/2019-20	NICSI	1399757	Pending
19.	17.03.2020	CP00005923/2019-20	NICSI	89833	Pending
20.	19.03.2020	CP00005975/2019-20	NICSI	179668	Pending
21.	19.03.2019	CP00005977/2019-20	NICSI	1347511	Pending
22.	20.03.2020	CP00006036/2019-20	NICSI	8533525	Pending
23.	08.06.2020	CP00000499/2020-21	NICSI	8473233	Pending
24.	08.06.2020	CP00000500/2020-21	NICSI	1392373	Pending

25.	09.09.2020	CP00001575/2020-21	NICSI	2824409	Pending
26.	09.09.2020	CP00001576/2020-21	NICSI	464124	Pending
27.	04.10.2021	CP00002387/2021-22	NICSI	20608	Pending
28.	14.03.2022	CP00004798/2021-22	M/s ITDC Ashok vents	274994	Pending
29.	14.03.2022	CP00004799/2021-22	M/s ITD VigyanBhawan	474300	Pending
30.	15.03.2022	CP00004809/2021-22	NICSI	2370657	Pending
Total			9,00,89,514/-		

In this regard, Half Margin No. 11 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856178

Para No. 11: Payment of service charges towards outsourced staff.

Rule 21 of GFR, 2017 stipulates that every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by his own office and by subordinate disbursing officers. Scrutiny of records revealed that NITI awarded (2019) a contract to M/s Pravidhi, with service charges @7 *per cent*, for providing services of outsourced personnel viz. Office Assistant, Establishment Assistant and Multi-Tasking Staff for one year, which has, however, been extended regularly without calling for fresh tendering. It was also observed that NITI had hired another agency named M/s. OYNX for providing manpower for housekeeping/cleaning with service charges @ 3 *per cent* instead of 7 *per cent* being paid to M/s. Pravidhi.

In this regard, AS&FA had also objected (22.03.2022) and instructed that if a service charge @ 7*percent* is being paid then the existing contract is clearly not in line with most other GeM contacts for similar services. It was desired to float a fresh tender on GeM and this should be given due priority by the Administration.

Despite AS&FA instructions, NITI continued to extend the tender to the same agency with a service charge of 7*per cent*. NITI neither negotiated with the agency to reduce the exorbitant service charge nor initiated a new tender with a minimum service charge for hiring the outsourced staff.

Consequently, during April 2019 to March 2024, an avoidable payment of Rs.74.75 lakh had been made to the agency, as detailed in table given below:

Details of avoidable service charges paid to the Agency.

(Amt. in lakh.)

Sl. No.	Months	Rate excluding of service charge	Rate inclusive of 7% service charge	Rate including 3% service charge	No. of Staff	Avoidable amount
From previous IRs from April 2019 to March 2023						61.94
1	April 2023 to March 2024	320.12	342.52	329.73	167	12.81
Total						74.75

This observation was pointed out in previous audit also, however, no remedial measures have so far been taken by NITI.

Further, Scrutiny of records of outsourced staff provided by M/s Pravidhi agency revealed that despite the agency's long-standing practice of appointing outsourced staff in NITI, there had been a noticeable absence of EPF and ESIC clause in their contracts/Agreements.

As EPF is not only a *Social Security Welfare Scheme* brought into force to secure a better future for the vulnerable section of employees, but also a statutory liability of the employer/contractor, necessary steps may be taken to ensure compliance to the provisions *ibid*.

In this regard, Half Margin No. 12 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856186**Para No. 12: Undue favour to the contractor**

As per Rule 149 of GFR 2017 which states that DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM.

Audit scrutiny revealed that National Institution for Transforming India (NITI) Aayog awarded a contract to M/s Pravidhi India vide work order no. 50/03/2019-Adm.IV on 28.10.2020 for providing 55 Office Assistant/Executive Assistant, 28 Establishment Assistant and 16 Multi-Tasking Staff for the period 01.10.2020 to 30.09.2021. The Aayog had added the bid to the cart on GeM the above services on 15.06.2020. The Aayog had not finalized the bid and the same contract with M/s Pravidhi India was further extended for a period of 02 years and 10 months. The details of extension are as tabulated below:

S. No.	Extended Period	Number of months extended	Work Order no.
1	01.10.2021 to 31.03.2022	06	50/03/2019-Adm.IV dated 28.09.2021
2	01.04.2022 to 31.07.2022	04	Not found in files.
3	01.08.2022 to 30.11.2022	04	50/03/2019-Adm.IV dated 26.07.2022
4	01.12.2022 to 31.03.2023	04	50/03/2019-Adm.IV dated 09.12.2022
5	01.04.2023 to 30.06.2023	03	50/03/2019-Adm.IV dated 28.03.2023.
6	01.07.2023 to 31.08.2023	02	Not found in files.
7	01.09.2023 to 31.12.2023	04	Not found in files.
8	01.01.2024 to 31.03.2024	03	50/03/2019-Adm.IV dated 02.01.2024

9	01.04.2024 to 30.06.2024	03	50/03/2019-Adm.IV dated 28.03.2024
10	01.07.2024 to 31.07.2024	01	Not found in files.
Total		34	

Justification for extension of contract duration without fresh tendering from 01.10.2021 to 31.07.2024 without competitive bidding on GeM may be furnished to audit

In this regard, Half Margin No. 13 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856188

Para No. 13: Excess payment of remuneration amounting to Rs.1.36 lakh to outsourced staff

Rule 21 of GFR, 2017 stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. It further states that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny of records pertaining to 2023-24 revealed that NITI Aayog hired outsourced staff from an agency named M/s Pravidhi India -55 Office Assistants (OA), 28 Establishment Assistants (EA) and 17 MTS, with a provision of reduce/increase the number of outsourced staff as per requirement. Audit further noticed that [02 MTS was paid monthly remuneration Rs 28000/-pm instead of Rs 22,300/- pm which resulted in excess payment amounting to Rs. 1,36,000/- during the year 2023-24.](#)

Similar other cases may also be looked into by NITI Aayog, and irregular/excess payment of remunerations made to the outsourced staff may also be recovered under intimation to Audit.

In this regard, Half Margin No. 14 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856200

Para No. 14: Irregular expenditure amounting to Rs. 5.41 crore on excess staff than sanctioned strength

During Scrutiny of records, it was noticed that during 2023-24 [the sanctioned strength of group C staff in NITI Aayog was 190 wherein Men in Position \(MIP\) was 153](#) leaving only 37 vacant positions, however, NITI Aayog hired 167 number of Group C staff including Office Assistant, Establishment Assistant, MTS (10th) and housekeeping staff which is 351 percent over and above the 37 vacant sanctioned strength of group C staff during 2023-24 and paid total remuneration of Rs. 5.41 Crore. [Details of persons in position of group C staff along with expenditure incurred](#) are as below.

(Rs. in Crore)

Year	Vacant Sanctioned strength of Group C	No. of Office Assistant, Establishment Assistant, MTS (10 th) and expenditure incurred		No. of housekeeping staff and expenditure incurred		Total expenditure incurred	
		No. of staff	Amount	No. of staff	Amount	No. of staff	Amount
2023-24	37	104	4.01	63	1.4	167	5.41

Hiring of staff over and above sanctioned strength is irregular and needs justification. In this regard, Half Margin No. 15 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856211

Para No. 15: Shortage of staff in position

Scrutiny of sanctioned strength and men- in position of National Institution for Transforming India (NITI) Aayog revealed that posts in various cadres were lying vacant. However, these posts are the key posts for smooth functioning of Aayog and to achieve its main objectives. The [detail of officers/officials posted against the sanctioned strength](#) is given below:

Sr. No.	Name of the post	Sanctioned strength (SS)	Men-in position (MIP)	Vacant Post
1	Group A	297	199	98

2	Group B (Gazetted)	144	67	77
3	Group B (Non- Gazetted)	99	77	22
4	Group C	190	153	37
Total		730	496	234

In this regard, Half Margin No. 16 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856223

Para No. 16: Avoidable cancellation charges of Air Ticket Journey Rs. 4.10 lakh

As per rule 21 of GFR 2017, every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by the own office and by subordinate disbursing officers.

Scrutiny of records pertaining to air ticket cancellation charges of the Aayog revealed that there were cancellation charges of Air tickets by various officials which resulted in unnecessary payment of cancellation charges. These cancellation charges could have been avoided had the officials concerned planned his tour programme judiciously. Details of cancellation charges for the year 2023-24 are as under:

Sl. No	Year	Air Ticket cancellation Charge (in Rs.)
1.	2023-24	4,10,250/-
Total		<u>4,10,250/-</u>

In this regard, Half Margin No. 17 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856234

Para No. 17: Avoidable expenditure of Rs. 73,800/- due to printing of Annual Reports in excess quantity without proper estimate

In terms of Rule 21(i) of General Financial Rules 2017, every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny of records revealed that annual reports for the period 2023-24 were got printed in excess without prior estimate of distribution of reports. Further scrutiny revealed that distribution of Annual Reports was 81.25% of total number of printing reports in 2023-24. Stock and issue registers were also not prepared which is against the rule 208 and 209 of GFR and in the absence of issue register, distribution of books of annual report could not be verified.

Sr. No.	Year	Expenditure on printing of Annual report	Cost per copy of Annual Report	No. of Annual reports Printed	No. of Books issued as per record	No. of books sent to Parliament	No. of Annual Reports lying in store.	% of Annual reports distributed	Avoidable Exp.
1.	2023-24	3,63,600	984	400	325	155	75	81.25	73,800/-
Total									73,800/-

Hence, printing of excess annual reports without proper estimation of distribution resulted in avoidable expenditure of Rs.73,800/- which is against the above said provision, which could have been avoided.

In this regard, Half Margin No. 18 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856247

Para No. 18: Unutilized amount of Rs.24,595/- on Franking Machine

The franking machine is used for to accurately and efficiently apply postage to letters, packages, and other types of ordinary mail. It eliminates the need for manual stamping. Since the letter sent through ordinary mail cannot be tracked, therefore, now days all the verticals of NITI Aayog forward their letters to the Central Registry (CR) Branch for further sending them through speed post.

However, [scrutiny of records during audit revealed that the franking machine provided in the CR branch has not been in use since March 2020. As a result of which, there is an unutilised balance of Rs. 24,595/- lying in it, since March 2020. As this machine is not being used for sending any mail, the balance in the Franking Machine is blocked.](#)

This irregularity was pointed out during previous audit as well, but not action in this regard has been taken by the department till date.

Hence, it is suggested that the blocked amount of Rs. 24,595/- may either be utilised or the said amount be refunded by surrendering to the post office.

In this regard, Half Margin No. 19 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856258

Para No. 19: Deficiency in the conduct of internal audit

An effective internal audit system helps the organization to detect deficiencies in its functioning and also assures it of compliance with various policies, rules and regulations. Conduct of internal audit provides reasonable assurance that government goals and objective are accomplished in the most effective, efficient and economical manner.

The internal audit wing under the Ministry of Planning, Statistics & Programme Implementation, is responsible for conducting internal audit of the commission under its jurisdiction.

[It was however noticed that internal audit of the National Institution for Transforming India \(NITI\) Aayog, was last conducted in Feb 2020, for the period 2018-19.](#)

In this regard, Half Margin No. 20 dated 25.02.2025 was issued but reply is still awaited.

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Reference Number: OBS-1856269

Para No. 20: Recovery of license fee Kendriya Bhandar

As per order of Directorate of Estate (DoE) issued vide File No 18015/1/2017-Pol III dated 03.04.2018, license fee is to be recovered from various service departments/entities as per market rate of license fee as prescribed by Government from time to time. In November 2004, the Ministry reviewed allotment of General pool accommodation to Kendriya Bhandar (KB) and the matter of levy of market rates, as revised from time to time and noted that it has since

become a dividend-paying commercial Organization and had stopped selling commodities under the public distribution system. Consequently, in November 2005, DoE decided that no fresh allotments would be made to the KB and similar other organizations and existing accommodation would be vacated in a phased manner over a period of three years from November 2005 onwards till the date of vacation of the office/residential accommodation.

During the previous audit, it was observed that KB is functioning in the premises of NITI Aayog. As per information furnished by the NITI, the KB occupies a 487 sq. ft. area in the premises of NITI Bhawan. Also noticed that DMS does not pay any license fee while KB pays only Rs. 1/- as license fee till audit period 2022-23.

[NITI Aayog stated that it has directed KB to release the license fee as per the market rate or to vacate the accommodation of NITI Bhawan. Further Committee was also constituted to receive a representation from KB. The report of committee is awaited, it would be sent to the competent authority for further direction.](#)

NITI Aayog may recover due license fee as per market rates as prescribed by GOI from time to time, be made from the KB since their inception under intimation to audit.

In this regard, Half Margin No. 21 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856272

Para No. 21: Non -Deduction of TDS worth Rs.12,29,075/-

As per section 194J of Income Tax Act, [any](#) person not being an individual or a Hindu undivided family, who is responsible for paying Rs. 30,000 in a financial year, to a resident any sum by way of fees for professional services, or for technical services, shall at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to ten per cent of such sum as income-tax on income comprised therein. Further, the CBDT vide Circular No. 715 dated 8-8-1995 clarified that the payments made to hospitals for rendering medical services will be subject to TDS under section 194J of the Act, and not under section 194C of the IT Act.

Scrutiny of records revealed that NITI AAYOG has made payments to hospitals against medical services/treatment rendered to the staff of NITI AAYOG during the year 2023-24. However, TDS @ 10% was not deducted by the NITI AAYOG from the payment of Rs. 58827/- made to the Hospitals during 2023-24 as applicable under section 194J in terms of above clarification. The details of the payments made to the hospitals without TDS deduction u/s 194J is given in the below: -

Details of payments made to Hospitals during 2023-24 without TDS deduction.

(Amt. in Rs.)

Sl. No.	Name of Hospital	Bill No	Month	Amount Paid	<u>TDS not deducted @10%</u>
1	Jeewan Mala Hospital Pvt. Ltd	A19(1)/2021-Adm.III dated 12/03/24	12/03/2024	58827	5883

Similar type of non deduction of TDS u/s 194J of Rs.12,23,192 /- was also pointed out in previous audits, but any action taken in this regard, or any recovery made is yet to be intimated.

In this regard, Half Margin No. 22 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1856281

Para No. 22: Shortcoming in maintenance of service books

As per rules, Service book in prescribed form is to be maintained for every Government employee (except those who are appointed for less than one year on purely temporary basis) and should contain all the details regarding his service.

During the test check of service book of the [employees of Commission, the following irregularities were noticed in the service books of the employees:](#)

1. Aadhar Number (Unique Identification) required under DoPT O.M. No.-Z-20025/9/2014-Estt.(AL) dated 03.11.2014 was not mentioned in the service books of employees of Commission.
2. Photographs were not updated after 10 years of service found in 7 service books during test check (Sh R.K Bhateja, Ms. Gursharan Kaur, Ms. Phalguni Banerjee, Ms Subhalakshi Ramesh, Sh Surender Ku Behera, SH Chanchal Guha, Ms Vandana Sharma). Similar cases may be reviewed.
3. The Service Book is to be shown to the employee every year and signature of employee obtained as token of his having inspected it however the same was not followed.
4. Service verification of [Sh. Rajesh Kumar, DS](#) is pending under [DOPT OM dated 24.11.2022](#) due to employee's resignation from previous department and further service count in this department.
5. Niti Aayog did not follow the guidelines issued in [DOPT OM dated 03.10.2022](#) regarding examination of pay fixation due to grant of MACP/Promotion/Financial Up-gradation etc. necessarily be audited by the internal audit and/or PAO concerned within 3 months of issuing such orders and in case where employee is due to retire within 4 years, audit of previous pay fixation orders shall be done on priority.

It is stressed that Niti Aayog must initiate necessary steps to overcome such irregularities in the service books of the employees as per the extant rules at the earliest under intimation to audit.

In this regard, Half Margin No. 23 dated 25.02.2025 was issued but reply is still awaited.

Reference Number: OBS-1865666

Para No. 23: Non production of records.

Rule 39 of GFR, 2017 states that a subordinate authority shall afford all reasonable facilities to the Audit Officer and Pay and Accounts Officer for the discharge of his functions, and furnish fullest possible information required by him for the preparation of any official account or report, payments and internal audit.

Further Rule 40 of GFR 2017 stipulates that a subordinate authority shall not withhold any information, books or other documents required by the Audit Officer or Accounts Officer.

During the audit of NITI, the audit team requisitioned various records, however annexed records were not furnished to audit.

Details of files/records not furnished to audit.

Sl. No.	Audit Memo No.	Point No.	Records not received
1.	42	-	IT Questionnaire
2.	e-files	31 files	31 e-files not provided. (<u>Annexure-B</u>)
3.	3	12	Certificate of Loss

In this regard, Half Margin No. 24 dated 04.03.2025 was issued but reply is still awaited

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

At the commencement of the Audit, 17 Inspection Reports containing 85 paras (related to DDO and transaction-cum-GIA) and 10 IRs with 22 paras (related to GIA) were outstanding. During the current audit, 08 paras (related to DDO) were settled/taken afresh. Thus, at the conclusion of the current audit, 77 paras related to DDO and 22 paras related to GIA remained outstanding. The details are given below:

Sl. No.	Year of IR	Para No	Brief of para	Remarks
1.	2022-23	Part IIB 04	Payment of service charges towards outsourced staff	Taken afresh
2.	2022-23	Part IIB 05	Unadjusted advances worth Rs. 10.50 Crore	Taken afresh
3.	2022-23	Part IIB 08	Outstanding Utilization Certificates from Atal Innovation Mission	Taken afresh
4.	2022-23	Part IIB 09	Recovery of license fee from Kendriya Bhandar & DMS	Taken afresh
5.	2022-23	Part IIB 10	Short/Non-Deduction of TDS 10 (i) Non-deduction of TDS worth Rs. 12, 23,192/-	Taken afresh
6.	2022-23	Part IIC 01	Unfruitful expenditure of Rs. 3.60 lakh on advertisements in newspapers	In view of reply, para considered for settlement.
7.	2022-23	Part IIC 03	Unutilized amount of Rs. 24,595/- on Franking Machine	Taken afresh
8.	2022-23	Part IIC 05	Irregularities noticed in maintenance of service books & cash books5(i)Service book,5(ii)Cashbook	In view verification records, Para is proposed for settlement.

DDO (Transaction and transaction-cum-GIA)

Sl. No.	Year of IR	Para No	Brief of para	Remarks
1.	2003-04	Part-IIB-1	Undue favour to the contractor.	Reply not furnished
2.	2004-05	Part-IIB-6	Unauthorized expenditure for procurement of Note book/lap top& Computers	Reply not furnished
3.	2005-06	Part-IIB-9	Losses due to theft of RO (Two) Motors to the tune of Rs. 80,000/-lying under stock for want of write off from the stock account.	Reply not furnished

Sl. No.	Year of IR	Para No	Brief of para	Remarks
4.	2007-08	Pt. II B-1	Irregular expenditure of Rs. 76.12 lakh.	Reply not furnished
5.	2007-08	3	Overview of expenditure	Reply not furnished
6.	2007-08	17	Irregular purchases.	Reply not furnished
7.	2007-08	18	Non-adjustment of TA/TA advances.	Reply not furnished
8.	2008-09	Part-IIB-2	Non-compliance of instructions relating to Non-Plan expenditure	Reply not furnished
9.	2008-09	3	Unauthorized expenditure of Rs. 2.00 crore	Reply not furnished
10.	2009-10	Pt. II B-1	Excess payment of Wages of Rs. 5.43 lakh.	Reply not furnished
11.	2010-11	Pt. II B-1	Excess deployment of staff leading to irregular payment of Rs. 156.49 lakh.	Due to non compliance of this provision in current audit. Para stands.
12.	2010-11	4	Irregularities in purchase of goods.	Reply not furnished
13.	2010-11	5	Non/Short recovery of License Fee of Rs. 14.09 lakh.	Reply not furnished
14.	2010-11	6	Non-obtaining of Bank Guarantee against advance payment of Rs. 1.76 crore.	Reply not furnished
15.	2010-11	8	Heavy expenditure on repairs and maintenance	Reply not furnished
16.	2010-11	9	Excess reimbursement /expenditure of Rs. 3.10 lakh on Cellular Phone Calls Charges.	Reply not furnished
17.	2010-11	10	Non-completion of works of Rs. 82.02 lakh through CPWD	Reply not furnished
18.	2010-11	12	Irregular reimbursement of expenditure on air travel of Rs. 75,491/-	Reply not furnished
19.	2011-12	Pt. II A-1	Misclassification of Expenditure of Rs. 1.70 crore under various object heads.	Reply not tenable. Para Stands.
20.	2011-12	Pt. II –B 1	Irregular purchase of goods	Reply not furnished
21.	2011-12	2	Purchase of Rs. 21.40 lakh in excess of requirement.	Reply not furnished
22.	2011-12	3	Excess drawl of advance of Rs. 85.00 lakh in anticipation of expenditure.	Reply not furnished.
23.	2011-12	4	Irregular payment of Rs. 1.74 lakh for home passage to deputed officers.	Reply is not tenable. Para Stands.
24.	2011-12	5	Store/Stock of Rs. 1.70 lakh not entered in the Stock Register.	Reply not furnished
25.	2011-12	6	Loss of Rs. 70,000/- due to acceptance of Invalid Bank Guarantees/submitted by the Contractor.	Reply not furnished

Sl. No.	Year of IR	Para No	Brief of para	Remarks
26.	2011-12	7	(A) Expenditure on telephone bill reimbursement of Rs. 2.47 lakh in excess of the entitlement. (B) Irregular expenditure of Rs. 2.60 lakh	Reply not furnished
27.	2012-13	Part-IIB 2	Irregularities in appointment of Sr. Research Officer O/o Adviser to PM on PIII	Reply not furnished
28.	2012-13	3	Irregularities in hiring of Experts	Reply is not tenable. Para Stands.
29.	2012-13	4	Excess reimbursement of Data Card Charges of Rs. 3.49 lakh	Reply not furnished
30.	2012-13	5	Irregular payment of Rs. 2.49 lakh in appointment of Sr. Research Officer O/o Adviser to PM on PIII	Reply not furnished
31.	2012-13	6	(A) Non disposal of condemned vehicles (B) Private Journey performed	Due to non compliance of this provision in current audit. Para stands
32.	2012-13	7	Improper maintenance of Stock Register	Reply not furnished
33.	2012-13	11	Irregular outsourced services	Due to non compliance of this provision in current audit. Para stands
34.	2013-14	Pt.IIA-2	Injudicious expenditure of Rs. 59.21 lakh on hiring of private vehicles for general purpose	Reply not furnished
35.	2013-14	Part IIA 4	Idling of Funds of Rs. 1.56 crore and loss of interest of Rs. 86.65 lakh	Reply not furnished
36.	2013-14	Part IIA 5	Loss of Interest due to parking of fund	Reply not furnished
37.	2013-14	Pt.IIB-4	Irregular payments of Rs. 305.76 lakh to the Contractor	Reply not furnished
38.	2013-14	5	Loss of Rs. 32.07 lakh on deployment of security guards at residences of Officers	Reply not furnished
39.	2013-14	6	Excess payment of Transport Allowance of Rs. 15.66 Lakh	Reply not furnished
40.	2013-14	7	Private vehicles/ taxies provided to non-entitled officer	Reply not furnished
41.	2013-14	10	Irregularities in the appointment of Consultants in the O/o the Adviser to PM on public information, infrastructure and innovations (PIII)	Reply is not tenable. Para Stands.
42.	2014-15	Part-II-A 1	Idling of Desktop Computers resulting in blockade of funds amounting to Rs. 70.90 Lakh	Reply not furnished

Sl. No.	Year of IR	Para No	Brief of para	Remarks
43.	2014-15	Part II B-1	Non-adjusted fund of Rs. 1.99 crore under the closed project CDDP and Rs. 11.36 lakh under the project Support to Livelihood Promotion Strategies.	Reply not furnished
44.	2014-15	3	Non deduction of TDS amounting to Rs. 12.07/- Lakh	Reply not furnished
45.	2014-15	5	Undue favour to Sulabh International towards Administrative Charges for providing House Keeping Services resulting in overpayment of Rs. 9.66 Lakh	Reply not furnished
46.	2014-15	6	Irregular advance payment to the supplier	Due to non compliance of this provision in current audit. Para stands
47.	2014-15	7	Non- Verification of stepping-up of pay of Assistants and Section Officers due to lack of documentary evidence	Records pertaining to this not traceable. As final action pending. Para Stands.
48.	2016-17	Part-IIB-1	Irregularity in hiring of consultant	In absence of requisite key documents. Para Stands.
49.	2016-17	2	Outstanding Utilization Certificates amounting to Rs.124.36 lakh	Reply not furnished
50.	2016-17	3	Irregular award of contract amounting to Rs.192.51 lakh	Reply not furnished
51.	2016-17	4	Infructuous expenditure on procurement of Staff Car: Rs.20.64 lakh	Reply not furnished
52.	2016-17	5	Irregular purchase of Stationary items amounting to Rs. 13.24 lakh	Reply not furnished
53.	2016-17	8	Short coming noticed in implementation of contract	Reply not furnished
54.	2017-19	Part-IIB-6	Loss of revenue due to short recovery of License fee amounting to Rs. 37.34 lakh	Reply not furnished
55.	2017-19	Part-IIB-3	Irregular re-allocation of funds	Reply not furnished
56.	2019-20	Part-IIB-1	Improper planning in project implementation leading to Infructuous expenditure of Rs. 70.89 lakh	Reply not furnished
57.	2019-20	Part-IIB-5	Infructuous expenditure of Rs. 41,17,256 on evaluation of Drinking Water and Sanitation covering the CSS schemes	Reply not furnished
58.	2019-20	Part-IIB-9	Deficiencies in Energy saving efforts by NITI Aayog.	Reply not furnished

Sl. No.	Year of IR	Para No	Brief of para	Remarks
59.	2019-20	Part-IIB-10	DEVELOPMENT MONITORING AND EVALUATION OFFICE (DMEO)	Reply not furnished
60.	2019-20	Part-IIB-15	General observation	Reply is not tenable. Para Stands
61.	2019-20	Part-IIB-16	Unrealistic budget provision on Capital outlay	Reply not furnished
62.	2020-21	Part IIB-1	Non imposing of late penalty on Indian Institute of Public administration (IIPA).	Reply not furnished
63.	2020-21	PartIIB-6	Irregular distribution of laptops	Reply not furnished
64.	2021-22	Part-IIB 3	Irregular expenditure on printings amounting to Rs.83.87 lakh	Reply furnished for the amount Rs 3,30,750/-. Observation pertains to period 2017-22 of amount Rs 83.87 lakhs. So, reply is not tenable. Para Stands.
65.	2021-22	Part-IIB 7	Irregularity in hiring of cars and grant of Transport Allowance in lieu of facility of pick & drop service	Reply not furnished
66.	2021-22	Part-IIB 8	Irregular payment on account of billing charges on petrol	Reply not furnished
67.	2021-22	Part-IIB 10	Splitting of expenditure to avoid process of inviting quotations	Reply not furnished
68.	2021-22	Part-IIB 11	(I) Short deduction of income tax under section 24 (b) (II) Non-deduction of Income tax/TDS amounting to Rs.7,73,876/- from the hospital for rendering medical services.	Para 11 is recommended for its part settlement As para 11(i) is recommended for part settlement as points at Sl. No. 1, 2, & 11 stands for want of relevant supporting documents, while pts. at Sl. No. 3 to 10 are recommended for their settlement Reply not furnished so para stands
69.	2021-22	TAN-4	Inadmissible deduction of Income tax from the salary amounting to Rs. 30480/-	Reply not furnished
70.	2022-23	Part IIB 01	Unused ADP/ABP funds amounting to Rs. 525.87 cr	Current status/reply to memo not furnished. Hence, Para Stands.
71.	2022-23	Part IIB 02	Delay in revamping of NGO Darpan 1.0 portal	Reply is not tenable. Para Stands.

Sl. No.	Year of IR	Para No	Brief of para	Remarks
72.	2022-23	Part IIB 03	High attrition rate of YPs /ILs/Consultants	As action is still pending. Para Stands.
73.	2022-23	Part IIB 06	Excess payment of remuneration to contractual staff	Due to compliance of this provision in current audit. Para stands
74.	2022-23	Part IIB 07	Late payment of electricity bills led to excess payment of Rs. 7,01,095/-	Reply not furnished.
75.	2022-23	Part IIB 11	Non-production of records	Partial reply. Para Stands.
76.	2022-23	Part IIC 02	Budget Provision and Expenditure	Reply not furnished.
77.	2022-23	Part IIC 04	Audit observations on maintenance of records 4(i)Physical Verification of Stores and stocks 4(ii)Stock register: 4 (iii) Physical verification of the library books	Partial reply. Para Stands.

Grant-in-Aid only

Sl. No.	Year	Para No.	Title of the Para	Remarks
1.	1995-96	4	Mis-appropriation of funds amounting to Rs. 10.00 lakh by the Institute of Applied Manpower Research (IAMR)	Reply not furnished.
2.	1998-99	2(2)	Irregular release of Grants-in-aid to IAMR of Rs. 29.00 lakh	-do-
3.	2003-04	1	Avoidable expenditure to the tune of Rs. 288.70 lakh on purchase of land.	-do-
4.	2003-04	2	Blocking of funds to the tune of Rs. 39.50 crore in NCP Scheme	-do-
5.	2006-07	Pt-II-A-2	Irregular release of grant for Rs. 143.40 lakh	-do-
6.	2006-07	Pt.II B-2	Irregular release of Rs. 17.83 lakh	-do-
7.	2007-08	Pt.II A-1	Non-recovery of unutilized grants and interest thereon of Rs. 96.44 lakh	-do-
8.	2007-08	Pt.II-B-6	Incorrect maintenance of expenditure figures	-do-
9.	2008-09	Pt.II B-1	Irregular release of grants	-do-

Sl. No.	Year	Para No.	Title of the Para	Remarks
10.	2008-09	2	Delayed ongoing studies	-do-
11.	2009-10	Pt.II B-1	Blockade of funds of Rs. 57.96 lakh	-do-
12.	2009-10	2	Unrealistic Budgeting	-do-
13.	2009-10	3	Poor maintenance of the schemes	-do-
14.	2009-10	4	Irregular signing of Memorandum of Understanding	-do-
15.	2009-10	6	Rush of expenditure	-do-
16.	2010-11	2	Doubtful expenditure of research study	-do-
17.	2010-11	3	Blockade of funds of Rs. 35.94 lakh	-do-
18.	2010-11	4	Un realistic Budgeting	-do-
19.	2011-12	1	Unfruitful expenditure of Rs. 67.15 lakh	-do-
20.	2011-12	5	Unfruitful expenditure on research studies of Rs. 64.19 lakh and interest thereon	-do-
21.	2011-12	7	Blockade of funds of Rs. 88.83 lakh	-do-
22.	2012-13	Part II B 2	Non-obtaining of Bank Guarantee of Rs. 301.44 lakh	-do-

PART-IV (Best Practice)

Nil

PART-V (Acknowledgement)

NITI Aayog is chaired by Prime Minister of India. The Chairman is supported by Economic Advisory Council and three Members. CEO of NITI Aayog is supported by Special Secretary, Additional Secretary and Mission Director (Atal Innovation Mission), DG Development Monitoring and Evaluation Office (DMEO).

The following officers/ officials have held the charge of the respective post indicated against each during the period 2023-24:

Sl.No.	Post	Name & Designation	Period
1.	Head of Department	Shri G. Jagannath, Director Shri Shib Kumar Sadhu, DS Shri Nirmal Kumar Bhagat, Director Shri Surendra Patel, Director	01.04.2023 to 18.02.2024 27.09.2023 to 02.10.2023 19.02.2024 to 05.03.2024 06.03.2024 onwards
2.	Head of Office	Shri Dinesh Kochher, U. S	01.04.2022 to 05.07.2023

		Shri B.M. Patnaik, U.S	06.07.2023 onwards
3.	DDO	Smt. Chanchal Soni, S.O.	01.04.2022 to 31.03.2023
4.	Cashier	Sh. Chandradeo Kumar, ASO	01.04.2023 to 31.03.2024

General

The general condition of the accounts of the National Institution for Transforming India (NITI) Aayog, NITI Bhavan, New Delhi, for 2023-24 was found to be satisfactory subject to the observations made in the Inspection Report.

The Draft Inspection Report has been prepared on the basis of records/information furnished and made available by the National Institution for Transforming India (NITI) Aayog, NITI Bhavan, New Delhi,. The office of the Director General of Audit (Central Expenditure), DGACR Building, New Delhi-110 002 disclaims any responsibility for any mis-information and/or non-information on the part of auditee.

Dy Director (AMG V)

Details of outstanding UCs in r/o AIM

(Amount in Crore)

Year	ATL			AIC/EIC			ACIC			AMC/ARISE			Total	
	Number of disbursements of GIA	No of UCs outstanding	Amount of pending Ucs (In crores)	Number of disbursements of GIA	No of UCs outstanding	Amount of pending Ucs (In crores)	Number of disbursements of GIA	No of UCs outstanding	Amount of pending Ucs (In crores)	Number of disbursements of GIA	No of Ucs outstanding	Amount of pending Ucs (In crores)	No. of Outstanding Ucs	Amount of Pending Ucs (in Crores)
2016-17	-	-	0	6	0	15	-	-	0	-	-	-	0	15
2017-18	330	23	7.1	12	6	37.55	-	-	0	-	-	-	29	44.65
2018-19	779	86	23.19	25	12	87.95	-	-	0	-	-	-	98	111.14
2019-20	1905	173	45.9	31	25	101.24	-	-	0	-	-	-	198	147.14
2020-21	1964	199	38.44	15	31	94.37	8	0	5.05	28	9	2.03	239	139.89
2021-22	2268	329	70.82	17	15	80.25	5	0	8.15	34	11	2.44	355	161.66

2022 -23	2410	453	74.67	23	17	89.56	4	0	6.89	24	15	3.34	485	174.46
2023 -24	344	132	81.14	17	23	90.88	4	0	5.94	13	11	2.42	166	180.38
Total	10000	1395	341.26	146	129	596.8	21	0	26.03	99	46	10.23	1570	974.32