

Item No. XXI B

Details related to Pending CAG Paras as on 3rd June 2025

- 1. Para 8.1 of Report No. 12 and Chapter No. 7 of 2017: Idle investment on storage system in National Gallery of Modern Art**

Failure of Ministry of Culture to fill up key posts in the National Gallery of Modern Art for over a decade resulted in failure to relocate 16,582 works of art to a new state of the art storage system, leading to idling of investment of Rs. 3.81 crore since March 2014.

- 2. Entire Report No. 10 of CAG of 2022: Follow-up on the Performance Audit of Preservation and Conservation of Monuments and Antiquities**

The Office of the Comptroller and Auditor General of India (CAG) had undertaken (2012-13) a Performance Audit of Preservation and Conservation of Monuments and Antiquities and the Report (No. 18 of 2013) containing the findings of the Performance Audit was tabled in Parliament in August 2013. The Performance Audit Report was discussed by the Public Accounts Committee (PAC) and several recommendations based on concerns raised by Audit were made vide its Reports No. 39 (April 2016) and 118 (December 2018). This Report of the CAG for the year ended March 2021 is a follow-up of the previous Performance Audit Report (No. 18 of 2013). The Report contain the results of examination of the action taken by the Ministry of Culture/ASI on the areas of concern reported earlier, recommendations made by the PAC and assurance given by the Ministry/ASI. The audit was conducted during November 2020 to March 2021. Auditee units covered during the audit include Ministry of Culture, Archaeological Survey of India (ASI), National Monument Authority, National Culture Fund, National Mission on Monuments and Antiquities and six National level Museums. Seven States viz. Delhi, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Odisha and West Bengal were selected for examining the monuments, sites and offices of ASI viz. Circles, Branch offices, Institute of Archaeology, Site-Museums, Monuments and Excavation sites. The Report has been prepared for submission to the President of India under Article 151 of the Constitution and the audit was conducted in conformity with the auditing standards issued by the CAG.

- 3. Para 3.8.2.3 (b) of chapter 2 of Report No. 21 of 2023: Booking under Minor Head 800-Other Receipts (Ministry of Culture)**

Minor Head 800 with nomenclature 'other receipts' / 'other expenditure', is used under receipt and expenditure Major Heads, to account for transactions that are not routine and/ or cannot be accounted under any specific minor head. The repeated use of Minor Head 800 results in opaqueness in accounts and needs to be curtailed.

O/o CGA stated that Instructions were issued in October 2021, requesting all Ministries/ Departments to bring all Sub-heads/ Detailed heads relating to specific activity of the Government or specific stream of revenue of the Government currently being operated under minor Head-800, under new distinct head.

4. Para 4.16 of chapter 4 of Report No. 21 of 2023 : Outstanding utilisation certificates

As per rule 238 (1) & (2) of GFR 2017, in respect of non-recurring Grants to an Institution or Organisation, a certificate of actual utilization of the Grants received for the purpose for which it was sanctioned, should be insisted upon in the order sanctioning the Grants-in-aid. The Utilization Certificate (UC) should be submitted within twelve months of the closure of the financial year by the Institution or organization concerned.

However a large no. of UCs are outstanding iro 32 Departments. Since the receipt of UCs is the only mechanism to vouch that the funds have been utilised for intended purpose, the Department should put in place a strong mechanism to ensure timely submission of UCs by the grantee bodies.

5. Para 3.1 of Report No.3 of 2024: Functioning of IGRMS

The IGRMS did not achieve its targets related to programs and activities to its complete strength. The maintenance of its indoor galleries were not in good condition as these were having seepage, mosses, cracks, absence of ramp etc. Further, there was shortfall in achievements of targets in 35 activities though funds were fully utilized in these activities. The Sangrahalaya has displayed only 26 per cent of the objects procured and rest of the objects were lying idle. During the five years there was no joint review with the Ministry and no external or internal peer review was conducted. There was a shortage of staff as out of total sanctioned strength of 118 posts in all the cadres, there was a vacancy of 36

posts (30.51 per cent) which included five vacancies (100 per cent) in Group A cadre.

- 6. Para 4.2.2 of Report 31, chapter 10, annexure 4.2B sl 23-24 of 2022: Other significant savings at minor-head/ sub-head level**

With regard to Ministry of Culture the sanctioned provision for the Ministry during 2020-21 was ₹ 3057.58 crore. The savings against this provision was of ₹ 909.23 crore which is 30.55% of the sanctioned provision.

- 7. Para 4.2.2.2 of Report 31, chapter 4, annexure 4.3A sl 37 of 2022: Other significant savings at minor-head/ sub-head level**

There are two cases as indicated at sl. No. 37 in the annexure 4.3A of the Para 4.2.2.2 in respect of Ministry of Culture, where the total savings have remained more than 25% and more than Rs. 100 crore at minor/sub head level.

- 8. Para 4.2.2.2 of Report 31, chapter 4, annexure 4.3B sl 23-24 of 2022: Other significant savings at minor-head/ sub-head level**

In Annexure 4.3B, there are two minor/sub head identified at sl. No. 23 & 24 among 133 cases wherein, the savings remained more than 25% and more than ₹ 100 crore at minor-head/ sub-head level against the sanctioned provision.