

IRREGULAR PAYMENT OF AD-HOC BONUS

MINISTRY OF EDUCATION AND CULTURE

**PUBLIC ACCOUNTS COMMITTEE
(2022-23)**

SIXTY- SECOND REPORT

SEVENTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

PAC NO. 2291

SIXTY-SECOND REPORT

PUBLIC ACCOUNTS COMMITTEE (2022-23)

(SEVENTEENTH LOK SABHA)

IRREGULAR PAYMENT OF AD-HOC BONUS

MINISTRY OF EDUCATION AND CULTURE



Presented to Lok Sabha on:

05-04-2023

Laid in Rajya Sabha on:

05-04-2023

LOK SABHA SECRETARIAT
NEW DELHI

April, 2023 /Chaitra, 1945 (Saka)

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* Not appended to cyclostyled copy of the Report.

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2022-23)

Shri Adhir Ranjan Chowdhury - Chairperson

MEMBERS

LOK SABHA

2. Shri Subhash Chandra Baheria
3. Shri Bhartruhari Mahtab
4. Shri Jagdambika Pal
5. Shri Vishnu Dayal Ram
6. Shri Pratap Chandra Sarangi
7. Shri Rahul Ramesh Shewale
8. Shri Gowdar Mallikarjunappa Siddeshwara
9. Shri Brijendra Singh
10. Shri Rajiv Ranjan Singh alias Lalan Singh
11. Dr. Satya Pal Singh
12. Shri Jayant Sinha
13. Shri Balashowry Vallabbhaneni
14. Shri Ram Kripal Yadav
15. Shri Shyam Singh Yadav

RAJYA SABHA

16. Shri Shaktisinh Gohil
17. Shri Bhubaneswar Kalita
18. Dr. Amar Patnaik
19. Dr. C. M. Ramesh
20. Shri V. Vijayasai Reddy*
21. Dr. M Thambidurai
22. Dr. Sudhanshu Trivedi

SECRETARIAT

1. Shri T. G. Chandrasekhar - Additional Secretary
2. Shri Tirthankar Das - Director
3. Smt. Anju Kukreja - Deputy Secretary

* Shri V. Vijayasai Reddy elected w.e.f. 13.12.2022.

**COMPOSITION OF SUB-COMMITTEE-I (CIVIL) OF THE
PUBLIC ACCOUNTS COMMITTEE (2021-22)**

Chairperson - **Shri Adhir Ranjan Chowdhury**

Convenor - **Shri Shaktisinh Gohil**

Members - Shri T. R. Baalu
Shri Sudheer Gupta
Shri Pratap Chandra Sarangi
Shri Rahul Ramesh Shewale

(v)

INTRODUCTION

I, the Chairperson, Public Accounts Committee (2022-23) having been authorised by the Committee, do present this 62nd Report (Seventeenth Lok Sabha) on “Irregular payments of Ad-hoc Bonus”.

2. The Sub-committee I (Civil) was constituted by the Public Accounts Committee (2021-22) (17th Lok Sabha) to examine the subject “Irregular payments of Ad-hoc Bonus”. in detail. The Sub-committee I took up the subject for detailed examination and report thereon.

3. The Sub-committee I (Civil) of Public Accounts Committee (2021-22) took oral evidence of the representatives of the Ministry of Education on “Irregular payments of Ad-hoc Bonus” and examined the subject at their sittings held on 21.02.2022 & 29.04.2022. Due to paucity of time, the draft Report on the subject could not be finalized. Thereafter, the subject was carried forward to next PAC (2022-23). The draft Report was considered and adopted by the Public Accounts Committee (2022-23) during their sitting held on 28 March 2023. The Minutes of the Sittings of the Sub-committee/Main Committee form Appendices to the Report.

4. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in **bold** and form Part- II of the Report.

5. The Committee thank Sub-committee I (Civil) for taking oral evidences of the concerned Ministry and obtaining information on the subject.

6. The Committee would like to express their thanks to the representatives of the Ministry of Education and Culture for the cooperation extended by them in furnishing the requisite information to the Committee.

6. The Committee also place on record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and by the Office of the Comptroller and Auditor General of India.

NEW DELHI;

03 March, 2023
13 Chaitra, 1945 (Saka)

ADHIR RANJAN CHOWDHURY

Chairperson,
Public Accounts Committee

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REPORT

Part-I

INTRODUCTORY

This Report is on the subject "Irregular Payment of ad-hoc Bonus" based on Para 8.1 of Comptroller and Audit General Report No. 2 of 2021.

2. Ministry of Finance (MoF), Department of Expenditure, issued Office Memorandum (OM) for the grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government employees annually. Orders for the grant of this ad-hoc bonus, to the Central Autonomous Bodies (CABs) funded by Central Government, are issued separately every year. Audit observed that OMs for the grant of ad-hoc bonus to Central Government employees were issued for the period from 2015-16 to 2017-18. The Ministry of Finance issued orders for the grant of ad-hoc bonus to Central Autonomous Bodies for the year 2014-15. However, no such orders were issued by Ministry of Finance to the Central Autonomous Bodies, for the period from 2015-16 to 2017-18. Despite this, Audit noticed that 13 CABs paid ad-hoc bonus to their employees, amounting to ₹15.87 crore, during the years 2015-16, 2016-17 and 2017-18 (Dept. of Higher Education ₹15.28 cr. to 11 CABs, Dept. of School Education ₹0.32 cr. to 1 CAB and Ministry of Culture ₹0.38 cr. to 1 CAB). This was done without the requisite orders from the Ministry of Finance.

3. When asked about the comments of the Ministry of Education (MOE) on the aforesaid audit findings, the Ministry in their written replies agreed that Audit has correctly pointed out the irregularity. Further, on being asked about the corrective measures taken to obviate the recurrence of such, lapses in future, MOE stated as under:

"At Ministry level, instructions from IFD *vide* Note dated 20.01.2017 enclosing the instructions of Department of Expenditure *vide* their O.M. dated 09.01.2017 for not releasing ad-hoc bonus to the employees of CABs from the year 2015-16, were sent to all the Bureau Heads in both the Departments under this Ministry for strict compliance."

4. Details of the corrective action taken by the 13 CABs to recover the amount of ad-hoc Bonus paid, the Ministry of Education in their written replies submitted as under:-

IITs- IIT, Kharagpur and IIT, Guwahati

Department of Expenditure, Ministry of Finance has been issuing orders for payment of Non-Productivity Linked Bonus (ad-hoc bonus) to eligible Central

Government Employees as well as employees of the Autonomous Bodies till 2014-15. Though, the DoE issued orders for payment of ad-hoc bonus to the Central Government employees for the year 2015-16, 2016-17 and 2017-18, but the same was not extended for the Autonomous Bodies. As per the prevalent practice, whenever DoE issues orders for ad-hoc bonus in respect of Autonomous Bodies, MoE endorsed the same to the IITs, which are Autonomous institutions under MoE for appropriate action.

Since, DoE had not issued orders for payment of Non-Productivity Linked Bonus (ad-hoc bonus) from the year 2015-16 onwards, most of the IITs approached to this Ministry with the request to extend the orders of payment of bonus for the year 2015-16 and 2016-17 to their employees. This Ministry vide O.M. dated 03.11.2017 had taken up the matter with the Department of Expenditure, Ministry of Finance. In response, DoE, MoF vide O.M. dated 25.7.2018 had clarified that it was decided with the approval of Hon'ble Finance Minister not to issue orders for payment of ad-hoc bonus in respect of employees of Autonomous bodies, fully or partly funded by the Central Government, for the accounting years 2015-16 and 2016-17. Accordingly, the above position was conveyed to the all IITs vide letter dated 03.10.2018. Presently, D/o Expenditure do not extend the ad-hoc bonus order applicable to Central Government Employees to employees of Central Autonomous Bodies.

The Audit however observed that IIT Kharagpur and IIT Guwahati had however paid ₹164.95 lakh and ₹ 48.49 lakh respectively as ad-hoc bonus to the employees. The matter was taken up with both these Institutes by this Division. IIT Guwahati vide letter dated 8-12-2020 had informed that as per the decision taken by the Board of Governors of the Institute during its 104th meeting held on 04.09.2020, recovery of the bonus amount from the salaries of the employees have been started from the month of November' 2020. IIT Kharagpur, vide letter dated 28-5-2021 informed that the Institute has started the process of recovery of Non-Productivity Linked (Ad-hoc) Bonus paid to Group B, C and D employees during the accounting year 2015-2016, 2016-2017 and 2017-2018 in easy instalments.

The above two IITs have informed the following latest position of the recoveries-

Institute	Amount of ad-hoc bonus disbursed	Amount of ad-hoc bonus recovered	Balance to be recovered
IIT Kharagpur	₹1,72,10,687	₹ 50,06,099	₹1,22,04,588
IIT Guwahati	₹ 48.77 lakh	₹47.64 lakh	₹1.13 lakh

IIMs- IIM, Lucknow and IIM, Kashipur

The Ministry had directed IIM-Lucknow and IIM-Kashipur to rectify the discrepancies vide L.No. 21-28/2021-TS.V dated 15.06.2021. The institute started recovery of ad-hoc bonus from respective employees as detailed below:-

(i) IIM-Lucknow - Out of ₹18.77 lakh irregular payment of ad-hoc bonus, ₹18.74 lakh have been recovered and balance ₹0.03 lakh could not be recovered from the daily wage employee, who has left the institute on attaining the age of superannuation, i.e., 60 years.

(ii) IIM-Kashipur - Recovery of ad-hoc bonus amount of ₹ 4.73 lakhs for 2015-16, 2016-17 & 2017- 18 have been initiated from the month of July 2021 and ₹69,568 is remaining. The same will be recovered from salary of May, 2022 and June, 2022.

Central Universities: - BBAU, BHU, AMU and Allahabad University

The Ministry had advised the Universities to recover the ad-hoc bonus paid to the employees since the order of Ministry of Finance was not applicable for CABs.

MNNIT, ALLAHABAD & IEST, Shibpur

This Ministry vide its letter No.4-12/2017-TS.III dated 17.10.2018 advised to all NITs and IEST–Shibpur to strictly and scrupulously follow the Provisions of NITSER Act, Statutes, GFR, CVC instruction and guidelines issued from Government of India from time to time. The Institutes have also been instructed to not to repeat such procedural lapses in future.

(b) The National Institute of Open School, Department of Higher Education, Ministry of Education stated as under:

“There was no order issued by Ministry of Finance to CABs for the period from 2015-16 to 2017-18 for ad-hoc bonus. Therefore, Ministry of Education has instructed to NIOS vide letter No. F.15-43/2021-Sch.3 dated 23rd August, 2021 to make the recovery of ad-hoc bonus.”

(c) The Asiatic Society, Kolkata stated as under:

“The Asiatic Society, Kolkata (ASK) is an Autonomous Body fully funded by the Ministry of Culture. The ASK was declared an Institute of National Importance by an Act of Parliament - The Asiatic Society Act, 1984. The Ministry of Culture is in agreement with the findings of the Audit that the payment of ad-hoc bonus by the ASK to its employees for the period from 2015-16 to 2017-18 is irregular and without the specific approval of the Government of India.

The observations in the Audit Para on the matter were received in the Ministry in November 2020. Since, then Ministry of Culture has continuously been pursuing the matter with ASK through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, respectively. Consequently, The ASK vide its ATN letter dated 22.02.2022 stated that the payment of Bonus has been stopped from FY: 2021-22 [Bonus for the year 2020-21] and no recovery has been made as yet. Since, no recovery was made by the ASK, this Ministry vide letter dated 08.03.2022 requested ASK to start recovery of Bonus paid to its employees without any specific orders/instructions of Ministry of Finance and submit an ATN to the Ministry. This was followed by reminders dated 06.04.2022 and 22.04.2022.

In response, ASK vide its letter 22.04.2022 requested this Ministry for waiving of the bonus already paid to its employees for the years 2015-16 to 2019-20 without giving any new reason/justification in support of their request. The request of ASK dated 22.04.2022 was examined in the Ministry and ASK was once again requested on 02.05.2022 to furnish ATN on this pending Audit Para after settling recovery of the bonus paid to the employees of ASK."

5. In reply to a question that under which authority the CABs granted ad-hoc bonus to their employees, in the absence of any order issued by the Ministry of Finance the concerned Ministries/Departments replied as under

- (a) Department of Higher Education stated as under:

"Payment of ad-hoc bonus for the said period was made to the employees of CABs in line with the previous O.M.s of Deptt. of Expenditure, M/o Finance issued for granting of bonus to the employees of the Central Government/Autonomous Bodies."

- (b) Regarding the National Institute of Open School (NIOS), Department of School Education and Literacy replied as under:

"As per Service Rules 1994 of NIOS, NIOS will have a scheme for giving bonus to its employees as per Central Government Rules. Accordingly payment of bonus was made to the employees of NIOS in the similar way as being paid till 2014-2015 on the basis of circular issued by Ministry of Finance with the approval of Secretary NIOS. However, Ministry of Finance did not issue any separate order in respect of Autonomous Bodies from 2015-16 and Ministry of Education has also not issued any instructions or given any approval to NIOS in this regard."

- (c) Further, the reply of the Asiatic Society, Kolkata, Ministry of Culture on this matter is given as under:

"The Asiatic Society, Kolkata (ASK) granted the ad-hoc bonus to its employees for the year 2015-16 to 2019-20 taking reference of the O.M.s of Deptt. of Expenditure, M/o Finance till the year 2014 for granting of bonus to the employees of the Central Government and also on the grounds that the employees of the ASK are at par with that of the Central Government employees irrespective of the fact that no instructions were issued by the Central Government regarding payment of Bonus to the employees of the CABs during the period from 2015-16 onwards. As per Regulation 4 of the Asiatic Society, the administration, direction and management of the Society is entrusted to the Council. Further, as per Regulation 43 of the Asiatic Society Kolkata, the General Secretary, ASK exercises general supervision over the employees and affairs of the Society. The General Secretary approves all payments/expenditures of the Society. The payment of the ad-hoc bonus to the employees of the ASK was approved by the General Secretary of the ASK."

6. Upon noticing that the CABs should have taken the prior concurrence of the Ministry of Education and/or Ministry of Finance before making any payment/sanction to their employees, the Committee desired to know the reasons for not doing the same. In response thereto, the Department of Higher Education, NIOS and ASK in their written replies submitted as follows:

- "(a) Department of Higher Education stated that all the CABs are given Block Grants under various object heads, i.e.OH-31, OH-35 and OH-36. However, while making the payments, CABs are expected to take the prior approval of their Finance Committee/Board of Governor or the competent authority as per statutory provisions and simultaneously comply the orders of the MoE and MoF issued from time to time.
- (b) Department of School Education & Literacy: As per Service Rules 1994 of the National Institute of Open, NIOS will have a scheme for giving bonus to its employees as per Central Government Rules. Accordingly payment of bonus was made to the employees of NIOS in the similar way as being paid till 2014-2015 on the basis of circular issued by Ministry of Finance with the approval of Secretary NIOS. However, MoF did not issue any separate order in r/o of Autonomous Bodies from 2015-16 and MoE has also not issued any instructions or given any approval to NIOS in this regard.
- (c) The Ministry of Culture: The Asiatic Society, Kolkata stated that the Secretary of the Standing Finance Committee is a full time officer called the Controller. CABs have their own mechanism for dispose of day to day administrative/financial matters viz. payments, sanctions etc. However, they are required to approach the Ministry of approval in case of financial implication which affects Grant-in-aid projection."

7. On being asked as to whether the MoE agrees with the statement of IIM-Kolkata and National Institute of Open School that they only follow the Rules issued by the

Government of India and are neither partly nor fully funded by the Government of India, the written replies as received from the Department of Higher Education are as under:

- “(a) Department of Higher Education stated that we agree that funds are not being disbursed to IIM-Kolkata and NIOS by Department of Higher Education. However, they are supposed to follow Gol Rules, and whenever they fail, it is being pointed out by MoE/C&AG.
- (b) Department of School Education & Literacy stated that the National Institute of Open School is neither partly nor fully funded by the Government of India and have their own Rules which, should be in conformity with the Rules of Government of India.”

8. Apprising the Committee about the Action Taken by the concerned Ministries/CABs for recovery of such irregular payments, the MoE/CABs in their written replies stated as under:

- “(a) Department of Higher Education: It was proposed in the ATN to make recoveries of such irregular payment from the concerned employees. Accordingly, all the said CABs have already started making recoveries. Against ₹15.28 crore of irregular payment made to the employees of 11 CABs mentioned in the Audit Para under this Department, ₹14.03 crore has been recovered so far. The process for recovery of the balance amount of ₹1.24 crore is also underway.
- (b) Department of School Education & Literacy: The recovery has been started by NIOS from the employee's of NIOS w.e.f. December 2021. The amount will be recovered in 20 equal installments and remaining in last installment. However, as per the instructions of DoPT dated 02.03.2016 recovery is not permissible from the following category of staff:
 1. Recovery from employees belonging to Group 'C' and Group 'D'.
 2. Recovery from retired employees or employees who are due to retire within one year of the order of recovery.
 3. Recovery from the employees, when the excess payment has been made for a period in excess of five years, before the order of recovery is issued.
 4. In any other case, where the Court arrives at the conclusion, that recovery if made from the employee, would be iniquitous or harsh or arbitrary to such an extent, as would for outweigh the equitable balance of the employer's right to recover.
- (c) The Ministry of Culture has requested the ASK through letters/e-mails dated 25.11.2020,24.02.2021,26.03.2021,08.07.2021, 20.12.2021, 06.04.2022 and 22.04.2022, respectively, to stop further payment of ad-hoc bonus to its employees and also recover their regular payment of ad-hoc bonus already made for the years from 2015-16 to 2019-20 and send an

ATN to the Ministry. The ASK has stopped further payment of ad-hoc bonus for the year 2020-21. However, recovery has not been yet started. Accordingly, Ministry of Culture is vigorously pursuing the matter with The ASK."

9. On being asked as to whether Ministry of Education also sought clarification from Ministry of Finance regarding non-issue of any order in respect of the CABs for payment of ad-hoc bonus to its employees for the years 2015-16 to 2017-18, the MoE provided as under:

- "(a) Department of Higher Education explained that based on the O.M. dated 09.01.2017 received from the D/o Expenditure, all the BHs in both the Departments under this Ministry, were requested to advise the CABs under their administrative control, not to release any ad-hoc bonus from 2015-16 and further advised to make recoveries if any such ad-hoc bonus is paid. In additions to this, on the basis of queries raised by CABs, TEL Bureau had sought clarification vide dated 03.11.2017 from D/o Expenditure in this regard. In response, DoE, MoF vide O.M. dated 25.7.2018 had clarified that it was decided with the approval of Hon'ble Finance Minister not to issue orders for payment of ad-hoc bonus in respect of employees of Autonomous Bodies, fully or partly funded by the Central Government, for the accounting years 2015-16 and 2016-17. Accordingly, the above position was conveyed to the all IITs vide letter dated 03.10.2018."
- (b) Department of School Education & Literacy stated that the Ministry came to know about this after receiving the Audit Para. Explanation from NIOS has been called for.
- (c) The Ministry of Culture did not seek clarification from Ministry of Finance. However, in the 39th Meeting of the Standing Finance Committee held on 25th October 2021, the JS&FA, the Chairman of SFC, advised to follow the existing stand of the Ministry in this regard and instructed the following:
- (i) The Society shall not make any further payment of ad-hoc bonus unless any specific orders are issued by the Ministry of Finance for granting of such payment to the employees of the Central Autonomous Bodies.
 - (ii) The Society shall take immediate steps in recovering the amount of ₹ 38.15 lakh paid to the employees towards ad-hoc bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment."

10. On being asked as to why this lapse was not identified by the Internal Audit wing (IAW) of the CABs before pointing it out by the C&AG office, the Department of Higher Education and Ministry of Culture replied as under:

- “(a) Department of Higher Education replied that it was not flagged by the Internal Audit Wing. The matter came to the notice only when it was pointed out by the C&AG. In order to correct the mistake, the Ministry has issued the instructions to all the institutions to make the recovery of the ad-hoc bonus paid to the employees against the order of Ministry of Finance. There has been substantial progress in this regard.
- (b) The Ministry of Culture stated that no internal audit was undertaken by the Internal Audit Wing of the Ministry of Culture in the Asiatic Society, Kolkata during the years 2015-16 to 2017-18 i.e. before the observations made by Audit in Audit Para No.8.1 of the C&AG Report No. 2 of 2021 on the subject ‘Irregular payment of ad-hoc Bonus’ which was received in the Ministry in November, 2020.”

11. In respect of the query that at what level the decision for payment of Ad-hoc Bonus to its employees for the years 2015–16 to 2017-18 was taken by the CABs, the replies as submitted are given as under:

- (a) “Department of Higher Education:
- (i) IIT Kharagpur has stated that the payment of bonus for the Financial Year 2015-16, 2016-17 and 2017-18 was approved by the Director of the Institute.
 - (ii) IIT Guwahati has stated that the decision of payment of Ad-hoc Bonus had been taken by the Board of Governors / the Director.
 - (iii) IIMs- BoG of respective IIMs, (i.e.BoG of IIM Lucknow and BoG of IIM Kashipur) had given the approval for payment of ad-hoc bonus to its employees.
 - (iv) Central Universities- The approval was given by the respective Vice – Chancellor of the BBAU, BHU, AMU, and Allahabad University.
 - (v) MNNIT, ALLAHABAD & IEST, Shibpur - Payment was done for ad-hoc bonus for the years 2015-16 and 2016-17 with the approval of the Director.”
- (b) Department of School Education & Literacy: As per Service Rules 1994 of NIOS, NIOS will have a scheme for giving bonus to its employees as per Central Government Rules. Accordingly payment of bonus was made to the employees of NIOS in the similar way as being paid till 2014-2015 on the basis of circular issued by Ministry of Finance with the approval of Secretary NIOS. However, MoF did not issue any separate order in r/o of Autonomous Bodies from 2015-16 nor did MoE issue any approval in this regard.
- (c) Ministry of Culture: As per Regulation 4 of the Asiatic Society, Kolkata the administration, direction and management of the Society is entrusted to the Council. Further, as per Regulation 43 of the Asiatic Society Kolkata, the General Secretary, ASK exercises general supervision over the

employees and affairs of the Society. The General Secretary approves all payments/ expenditures of the Society. The payment of the ad-hoc bonus to the employees of the ASK was approved by the General Secretary of the ASK in exercise of powers under Regulation 43."

12. Further, on the issue of fixing responsibility against the Financial Advisors (FAs) through whom the files were routed before payment of the ad-hoc bonus so as to avoid such eventualities in future, the MoE/CABs submitted as under:

- “(a) Department of Higher Education stated that all the Bureau Heads were requested vide JS&FA’s Note dated 03.05.2017 to advise the CABs under their administrative control to designate an officer under Rule 229(viii) of GFR 2017 at appropriate level to render financial advice whose concurrence should be obtained for sanction and incurring of expenditure. The financial limits up to which such concurrence is mandatory may be drawn up by each organisation. The Chief Executive Officer of the Autonomous body will be responsible for overall financial management of the Autonomous Bodies.
- (b) Department of School Education & Literacy stated that as per Service Rules 1994 of NIOS, NIOS will have a scheme for giving bonus to its employees as per Central Government Rules. Accordingly payment of bonus was made to the employees of NIOS in the similar way as being paid till 2014-2015 on the basis of circular issued by Ministry of Finance with the approval of Secretary NIOS. However, MoF did not issue any separate order in r/o of Autonomous Bodies. Secretary, NIOS is the Head of Finance dept. of NIOS from 2015-16 and there is no separate FA.
- (c) The Asiatic Society, Kolkata submitted that as per para-4A (1) of Regulations of the Asiatic Society Act, there shall be a Standing Finance Committee (SFC) of the Society to consider and advise the Council on all matters having financial implications composed of three nominees of the Government of India, one nominee of the Government of West Bengal and three nominees of the Council including General Secretary (ex-officio), Treasurer (ex-officio) and another member nominated by the Council from among its members other than Central Government/State Government nominees. The Chairman of the Standing Finance Committee shall be designated by the Central Government from among the members of the Standing Finance Committee. The Secretary of the Standing Finance Committee will not be a member of the Standing Finance Committee and shall be a full time officer called the Controller who shall be appointed by the Council with the prior approval of the Central Government on such terms and conditions as the Central Government may decide.” Prior approval of the SFC was not taken by ASK for payment of ad-hoc bonus to its employees.”

13. When asked about the present position of recovery from CABs, MoE/CABs in their written submission stated as follows:

- (a) "Department of Higher Education stated that all the Autonomous Bodies of the Department of Higher Education mentioned in the Audit Para has started recoveries. Against ₹15.28 crore of irregular payment made to these employees, ₹14.03 crore has been recovered so far. The process for recovery of the balance amount of ₹1.24 crore is also underway.
- (b) Regarding NIOS, Department of School Education & Literacy mentioned that total amount of ₹ 31,41,042/- was incurred against Ad-hoc bonus during the financial year 2015-16, 2016-17 & 2017-18. Under which exempted category amount was ₹ 24,65,692/-. Total amount recoverable is ₹ 6,75,350/- & recovery of ₹ 2,45,724/- has been made up to March, 2022.
- (c) The Asiatic Society has not made any recovery of the irregular payment of ad-hoc bonus from the employees of the Asiatic Society, Kolkata for the years 2015-16 to 2019-20. Accordingly, the Ministry of Culture is vigorously pursuing the matter with The ASK."

14. When asked regarding the action taken by the Ministry of Education and Ministry of Culture against the Institutes for such lapse, the replies as received from these Ministries are given as under:

(a) Department of Higher Education stated that so far, no action has been taken against any institute. The focus has been on the recovery of the ad-hoc bonus paid. And there has been substantial progress in this regard.

IITs-

The Audit observed that IIT-Kharagpur and IIT-Guwahati had however paid ₹164.95 lakh and ₹ 48.49 lakh respectively as ad-hoc bonus to the employees. The matter was taken up with both these Institutes by this Division. IIT-Guwahati vide letter dated 8-12-2020 had informed that as per the decision taken by the Board of Governors of the Institute during its 104th meeting held on 04.09.2020, recovery of the bonus amount from the salaries of the employees have been started from the month of November' 2020. IIT-Kharagpur, vide letter dated 28-5-2021 informed that the Institute has started the process of recovery of Non-Productivity Linked (Ad-hoc) Bonus paid to Group B, C and D employees during the accounting year 2015-2016, 2016-2017, 2017-2018 in easy installments.

IIMs-

The Ministry has promptly directed the institutes to recover the amounts and followed up. Both the IIM Lucknow and IIM Kashipur have already recovered most of these amounts and the remaining amount of ₹ 69,568/- will be recovered from salary of May and June 2022.

Central Universities:

On receipt of Audit Para, the Ministry requested the concerned CUs (i.e. BBAU, BHU, AMU, and Allahabad University) to recover the payment of Ad-hoc Bonus from the employees / ex-employees who have been paid. No penal action was taken by the Ministry against the CUs since the CUs started the process of recovery immediately after being notified by the Ministry.

MNNIT, Allahabad & IEST, Shibpur

Yes. This Ministry *vide* its letter No.4-12/2017-TS.III dated 17.10.2018 advised to all NITs and IEST–Shibpur to strictly and scrupulously follow the Provisions of NITSER Act, Statutes, GFR, CVC instruction and guidelines issued from Government of India from time to time. The Institute has also been instructed to not to repeat such procedural lapses in future. Accordingly, the whole amount has been recovered.

- (b) Department of School Education & Literacy stated that explanation has been called from Chairperson NIOS and asked to fix responsibility.
- (c) The Asiatic Society, Kolkata made payment of the ad-hoc bonus to its employees taking reference to the instructions issued by the Ministry of Finance till 2014 regarding payment of Ad-hoc Bonus to the Central Government Employees and on grounds that the employees of The ASK are at par to that of Central Government Employees. The payments of ad-hoc bonus was made out of funds received from the Ministry of Culture under the Budget Head "Grants-in-Aid for Salaries", the category being "Establishment Expenses" without any specific instructions of Government of India. The Ministry of Culture has requested The ASK to recover the irregular payment of Ad-hoc Bonus paid to its employees as observed by the Audit. The matter is being followed up with ASK rigorously."

15. When asked about the specific reasons for The Asiatic Society, Kolkata not adhering to the instructions issued by the Ministry of Culture, the Ministry replied that:

"Ministry of Finance issued instructions regarding payment of Bonus to the Central Government of India and to the employees of Central Autonomous Bodies separately upto the year 2014. From the Year 2015-16 onwards, no such orders for payment of Bonus to the employees of Central Autonomous Bodies were issued by Ministry of Finance. Therefore, Ministry of Culture also did not convey any instructions to The Asiatic Society of Kolkata(ASK) regarding non-payment of Bonus to its employees. Fact remains that The ASK did not seek any clarification regarding non-issue of instructions of Government of India for payment of Bonus to its employees from the years 2015-16 onwards. However, ASK made irregular payment of Ad-hoc Bonus to its group 'C' (erstwhile'D') and Group 'B' (Non-gazetted) employees without the specific instructions of Government of India. The observations on the Audit Para No.8.1 of the C&AG

Report No.2 of 2021 on the matter were received in this Ministry in November 2020. Since then, Ministry of Culture has continuously been pursuing the matter with ASK through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021 respectively.

ASK furnished the ATN to the Ministry of Culture on the Audit Para on the subject 'Irregular payment of ad-hoc Bonus' vide its letter dated 22.02.2022. In the said ATN, ASK stated that the payment of Bonus to its employees from the year 2015-16 to 2017-18 was made taking reference to the instructions issued by Ministry of Finance and on the grounds that the pay, allowances and other facilities of the employees of the Society (a Central Autonomous Body) are at par with that of the employees of the Central Government irrespective of the fact that such orders were not extended for the employees of Central Autonomous Bodies.

The Ministry of Culture did not agree with this contention of ASK since it is an Autonomous body fully funded by the Ministry of Culture and the employees of ASK are not at par with that of Central Government Employees. The Ministry accordingly requested ASK vide letter dated 08.03.2022 and reminders dated 06.04.2022 and 22.04.2022 to start recovery of Bonus which was paid to its employees without any specific orders/instructions of Ministry of Finance and submit an ATN to the Ministry. In response, ASK vide its letter 22.04.2022 requested this Ministry for waiving of the bonus already paid to its employees for the years 2015-16 to 2019-20 without giving any new reason/justification in support of their request. The request of ASK dated 22.04.2022 was examined in the Ministry and ASK was once again requested on 02.05.2022 to furnish ATN on this pending Audit Para after settling recovery of the bonus paid to its employees."

16. On being asked as to whether the University Grants Commission have further issued any guidelines/instructions to all the Central Educational Institutions and particularly CABs to not to repeat such practices in future without taking MoE and MoF in confidence, Ministry of Education replied that:

"UGC had issued a letter No.F.25-4/2007 (CU) pt. file dated 18.10.2017 to all Central Universities with the request to not make the payment of bonus to the employees of the Central Universities till it is extended by the Government of India for the Autonomous Bodies and if the University has already paid the bonus to their employees for the year 2015-16 and 2016-17 the University may make the recoveries from the concerned employees. Now a reminder issuing instruction has been sent to all Central Universities vide this office letter dated 03.06.2022 through email."

17. Regarding the current status of recovery of irregular payment of ad-hoc bonus in case of IIM-Kashipur, IIT-Kharagpur and IIT-Guwahati, the status given by the Department of Higher Education is as under:

S. No.	Name of University/ Institution of Ministry of Education	Amount of ad-hoc bonus disbursed	Amount of ad-hoc bonus recovered	Balance to be recovered	Status
1	IIM-Kashipur	₹4.73 lakh	₹2.98 lakh	₹1.75 lakh	Recovery is under process and will be completed by June, 2022.
2	IIT-Kharagpur	₹ 172.11 lakh	₹50.06 lakh	₹122.05 lakh	The recovery is under process.
3	IIT-Guwahati	₹ 48.77 lakh	₹47.64 lakh	₹01.13 lakh	The recovery is under process.

18. When asked as to whether CABs have developed any Internal Financial Management system to curb recurrence of such errors, the replies of the Ministries/CABs are as under:

(a) CABs under Department of Higher Education–

IITs- IIT, Kharagpur and IIT, Guwahati

IIT Kharagpur has stated that at present, the Institute have an Internal Audit Section which also looks into the policy matters of the Institute and ensures that Ministry guidelines are being followed. Over and above the Institute have appointed M/s Ray & Ray Chartered Accountant as the internal auditor who are the independent advisor of the Institute on financial matters. IIT Guwahati has stated that they have been following instructions of MoE, GoI on any such matters.

IIMs- IIM, Lucknow and IIM, Kashipur

IIM-Lucknow and IIM-Kashipur have their audit departments.

Central Universities- BBAU, BHU, AMU and Allahabad University

The CUs have sensitized their Finance Departments to be more careful in the future in such matters. The issue of payment of ad-hoc Bonus was discussed in the FC and EC of all the CUs and the concerned Finance Officer(FO) had personally monitored the process of recovery.

MNNIT, Allahabad

The Institute has informed that the Institute has taken following additional steps:

- (i). Internal Audit Cell (IA Cell) has been established in the Institute.
- (ii). All bonus & payment related files are routed through IA Cell.

Internal Audit of the Institute is done by IA Cell on Annual basis to curb re-occurrence of such errors in the future.

(b) Department of School Education & Literacy stated that the competent authority of NIOS has directed to the Establishment department as well as Internal Audit Wing to strictly follow the instruction of MoF/MoE and all proposal should be pre-audited before making such type of payment.

(c) Ministry of Culture stated that as per Regulation 4A(1) of the Asiatic Society, there is a Standing Finance Committee (SFC) of the Society to consider and advise the Council (ASK) on all matters having financial implications. The Chairman of the SFC is designated by the Central Government from among the members of the SFC. Pursuant to the Regulation 4A(1) of the Asiatic Society, Ministry of Culture vide letter dated 09.06.2021 nominated (i) AS&FA/JS&FA, Ministry of Culture; (ii) Director General, National Council of Science Museum, Kolkata and (iii) Director, Eastern Zonal Cultural Centre, Kolkata as representatives of Government of India in the SFC for the year 2020-22. The SFC is chaired by the Joint Secretary & Financial Advisor (JS&FA) of the Ministry of Culture.

The ASK placed the observations of the Audit on the Audit Para No.8.1 of the C&AG Report No.2 of 2021 as Agenda Item in the 39th Meeting of the Standing Finance Committee held on 25th October 2021. The SFC took note of the observations. The General Secretary of The Asiatic Society, Kolkata observed that there should be a clarity of defining the status of the employees of the Autonomous Bodies in respect of their payment of salaries and all other incidental benefits payable vis-à-vis the Central Government employees. However, after discussion, the JS&FA, the Chairman of SFC, advised to follow the existing stand of the Ministry in this regard and instructed the following:

(i) The Society shall not make any further payment of ad-hoc bonus unless any specific orders are issued by the Ministry of Finance for granting of such payment to the employees of the Central Autonomous Bodies.

(ii) The Society shall take immediate steps in recovering the amount of ₹ 38.15 lakh paid to the employees towards ad-hoc bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment.

The ASK placed the Minutes of the said 39th meeting of the SFC held on 25th October, 2021 before the Council for its consideration in its meeting held on 29th December, 2021. The Council considered and noted the

resolution passed in the 39th Meeting of the SFC held on 25th October, 2021. As a result of this and active follow up by the Ministry, ASK has stopped further payment of bonus to its employees for the year 2020-21. Since, ASK has not yet started recovery of the irregular payment of ad-hoc bonus made to its employees for the period from 2015-16 to 2019-20, the matter is being rigorously followed up by the Ministry with ASK for start recovery and submit an ATN to the Ministry”.

19. In regard to a query as to whether any mechanism has been put in place by the Ministries/CABs to ensure that all orders regarding benefits are issued only after receiving from the Ministry of Finance, the written replies received are as under:

(a) Department of Higher Education replied that all the CABs under the control of this Department have been instructed to strictly follow the instructions of MoF/MoE. The benefits of all allowances extended by Department of Expenditure to the employees of Autonomous Organisations are being granted with the concurrence of IFD of this Ministry.

(b) Department of School Education & Literacy replied that a letter has been issued in this regard.

(c) Ministry of Culture stated that the Orders issued by Ministry of Finance regarding benefits are processed and circulated to all the Organisations (including the ASK) by the Ministry”.

PART-II**OBSERVATIONS/RECOMMENDATIONS**

The Government of India grants non-productivity linked bonus (*ad-hoc* bonus) equivalent to some days emoluments for a particular accounting year for Central Government employees in Group C and all non-gazetted employees in Group B categories. The Department of Expenditure, Ministry of Finance, issues orders in this regard. The non-productivity-linked bonus is given to those employees who are not covered by any productivity-linked bonus scheme. Payment of *ad-hoc* bonus is also extended to eligible employees of central paramilitary forces, armed forces and to the employees of the Union Territory Administration. The expenditure incurred on account of the non-productivity linked bonus is met from within the sanctioned budget provision of concerned Ministries/Departments for that financial year.

2. The Committee note that the Department of Expenditure, Ministry of Finance had issued orders for the grant of *ad-hoc* bonus to Central Autonomous Bodies for the year 2014-15. However, no such orders were issued by the Department of Expenditure to the Central Autonomous Bodies (CABs), for the period from 2015-16 to 2017-18. Despite this, 13 Central Autonomous Bodies under the Department of Higher Education, Department of School Education and Ministry of Culture paid *ad-hoc* bonus to their employees, amounting to ₹15.87 crore, during the years 2015-16, 2016-17 and 2017-18. The Committee further find that these Central Autonomous Bodies under the Ministry of Education and Ministry of Culture had neither sought the approval from their respective administrative Ministries/Departments nor sought any clarification from the Department of Expenditure before releasing the *ad-hoc* bonus to their employees. The Committee are perturbed to note that CABs had paid the bonus to their employees in similar way as was being paid till 2014-15. The Committee viewed this lapse as a sheer administrative and procedural negligence on the part of the CABs. The Committee, therefore, desire that responsibility of the Officers concerned with this lapse may be fixed so as to avoid recurrence of such matters in future. The Committee also desire that the Ministry of Education should devise a mechanism for close monitoring of the flow of expenditure so that such lapses are identified timely at the level of budget sanctioning/controlling authorities. Besides, budget controlling authorities also should be more vigilant before sanctioning any amount, failing which, they may be held responsible for such acts of omission.

3. The Committee are perturbed to find that The Asiatic Society, Kolkata which is an Autonomous Body fully funded by the Ministry of Culture not only have justified the irregular payment of *ad-hoc* bonus to their employees from 2015-16 to 2017-18 but also continued payment of the irregular bonus for two subsequent years also i.e., for the period from 2018-19 and 2019-20. Further, the Committee are astonished to note that The Asiatic Society, Kolkata have not yet initiated recovery of the unapproved irregular payment of *ad-hoc* bonus from their employees even after the issue was flagged by the C&AG and the subject taken up for examination subsequently by the Committee. It is further alarming to note that The Asiatic Society have not responded to the rigorous pursuance of the matter by the Ministry of Culture. According to the Committee, this depicts sheer negligence on the part of the Asiatic Society, Kolkata, as well as Ministry of Culture. The Ministry of Culture cannot absolve themselves from not taking responsibility for the whole issue despite being a nodal Ministry in this case. The Committee express grave concern over the laxity shown by the Ministry in monitoring such irregular payment of *ad-hoc* bonus by the Asiatic Society, Kolkata to its employees. In the opinion of the Committee, the Ministry of Culture should have timely monitored such issue and taken remedial/penal measures. They, therefore, recommend that the Ministry of Culture should make all out efforts to settle this issue with the Asiatic Society, Kolkata and make them understand that paying of *ad-hoc* bonus by them to their employees is irregular and they should make every possible effort to recover the *ad-hoc* bonus dispersed at the earliest.

The Committee further observe that the ASK made payment of *ad-hoc* bonus to its employees by taking reference to the instructions issued by Ministry of Finance till 2014 regarding payment of *ad-hoc* bonus to the Central Government employees and on the ground that the employees of ASK are at par to the Central Government employees. However, the Ministry of Culture did not agree with this contention of ASK since it is an Autonomous body fully funded by the Ministry of Culture and the employees of ASK are not at par with that of Central Government Employees. The Committee are constrained to observe that as per regulation 4 A (1) of the Asiatic Society, there is a Standing Finance Committee (SFC) of the society to consider and advise the council (ASK) on all matters having financial implications. The SFC advised the ASK that the society shall not make any further payment of *ad-hoc* bonus unless any specific orders are issued by the Ministry of Finance. The SFC further stated that ASK shall take immediate steps in recovering the amount of ₹ 38.15 lakh paid to the employees towards *ad-hoc* bonus for the years 2015-16, 2016-17 and 2017-18. Since ASK has not yet started recovery of the irregular payment of bonus to its employees, the Committee recommend that taking into account the recommendations of SFC, the ASK

should take earnest steps to recover the irregular payment of ₹ 38.15 lakh from its employees, failing which, stringent action may be taken against the budget controlling authorities in ASK. Further, a mechanism should be placed by the Ministry of Culture to ensure that all orders regarding benefits are issued only after they are received from the Ministry of Finance.

4. The Committee note that except The Asiatic Society, Kolkata, recovery of irregular payment in respect of rest of the 12 Central Autonomous Bodies has either been completed or partially recovered. However, the Committee observe that Indian Institute of Management-Kashipur and National Institute of Open Schooling had initially justified that they had followed the Central Government Rules and they were not partly nor fully funded by the Central Government, hence, the payment of *ad-hoc* bonus to their eligible employees was in order. Indian Institute of Technology -Guwahati had countered that the bonus paid to its employees for the years 2015-16 and 2016-17 would be adjusted against its own development fund. Similarly, Indian Institute of Technology-Kharagpur had earlier replied to the Audit that for the year 2017-18, the *ad-hoc* bonus had been disbursed out of its own resources. The Committee, therefore, recommend that the Central Autonomous Bodies alongwith the Ministries of Education and Culture should consult the Ministry of Finance to find a justifiable alternative/solution regarding payment of *ad-hoc* bonus from their own resources/fund to their eligible employees at par with the Central Government employees.

5. The Committee are perturbed to note that this matter was not flagged by the Internal Audit Wing of the Ministry of Education/CABs as well as the Ministry of Culture for such a long period. The Committee are astonished to note that the matter came to the notice of the aforesaid Ministries/CABs only when it was pointed out by the O/o C&AG. The Committee feel that the existing internal control as well as the budgetary mechanism in the said Ministries/CABs need to be strengthened to avoid recurrence of such lapses in future. The Committee also desire that the Internal Audit Wings in the Ministries/CABs be strengthened so that such matters which have large financial implications do not remain unnoticed for such a long period. The Committee are of the view that had these issues been pointed out by the Internal Audit Wing of the Ministries as well as CABs concerned, the irregular payment of bonus would have been stopped even during the first year of payment to the employees. It should not have been repeated for further 2-3 years. The Committee would, therefore, expect that the Internal Audit Wings in the Ministry of Education/Culture/CABs, henceforth, be more vigilant and prompt in detecting such cases timely in order to avoid loss to the exchequer. Further, Internal Audit Wing be established in all the CABs and all the bonus and payment related files may be routed through this wing and Internal

Audit of the institute is done by IAW on annual basis to curb recurrence of such errors in future. The Committee would also desire to be apprised of the latest mechanism put in place for co-ordination between the Finance Division of the Central Autonomous Bodies with the Ministries concerned as well as with the Ministry of Finance before according any financial decision.

6. As regards the recovery of irregular ad-hoc bonus paid, the Committee observe that out of total amount of ₹ 6,75,350 which was required to be recovered from the employees of NIOS ₹ 4,29,626 are still to be recovered. During evidence held on 29.04.2022 a representative of NIOS apprised the Committee that for recovery of ad-hoc bonus paid to its employees, a number of 20 instalments have been made, out of which, recovery in five instalments to the tune of ₹ 2,45,724 has been done. Recovery of the balance amount, which is ₹ 4,29,629 is going on, and will be done in due course. The Committee would desire to know the date when the decision for recovering the amount in 20 instalments was taken, at what level such decision was taken and whether the NIOS apprised the Ministry of Finance about this decision. The Committee would also like to know the present status of recovery of the remaining amount and urge that it should be recovered at the earliest.

7. Further, the Committee find from the Audit para that Asiatic Society, Kolkata has paid ad-hoc bonus totalling ₹ 38.15 lakh for a period of three years i.e. 2015-16 to 2017-18. However, representative of Ministry of Culture had informed the Committee that the ASK were making the payment till 2021-22 without bothering about the issue pointed out by Audit in November 2020. The ASK in February, 2022 had stopped further payment. The Committee are aghast to observe that till February, 2022 the amount of ad-hoc bonus paid by ASK would be much more than the amount pointed out by the Audit in their review conducted in 2020. The Committee, would like to be apprised of the total amount of ad-hoc bonus paid till February, 2022 and the status of recovery thereof.

The Committee would also like to know whether the issue of paying ad-hoc bonus till February, 2022 by ASK was under the notice of Ministry of Culture, and if so, why the Ministry did not take any action to stop such payment between the period from 2020 to 2022. Since, it was Government money, Ministry of Culture should have not permitted the ASK to expend it irregularly for such a long period (from 2015-16 to 2021-22). This clearly indicates that Ministry of Culture does not have any control over the expenses of ASK. This is a matter of grave concern to the Committee that the ASK had paid ad-hoc bonus for a prolonged period of 7 years without giving due consideration to the directions issued by Ministry of Finance, issue having been pointed out by the Audit in 2020 and the matter regularly being pursued by Ministry of Culture with them. The Committee thus

recommend that henceforth, budgetary monitoring, internal financial control mechanism in Ministry of Culture as well as in ASK be strengthened and effective steps be taken for stricter monitoring and control over irregular expenditure in future. The Committee would also emphasise the Ministry of Culture to stop the grant of their Autonomous Bodies, in case any irregular expenditure is incurred by them recurringly without taking permission from the Ministry in future.

8. The Committee are astonished to note that no recovery has been made as yet by the ASK despite the case being pursued by Ministry of Culture with them from time-to-time through letters/emails dated 25/11/2020, 24/02/2021, 26/03/2021, 08/07/2021 and 20/12/2021. Since no recovery was made by the ASK, Ministry of Culture vide their letter dated 08/03/2022 again requested ASK to start recovery of ad-hoc bonus paid. The Committee are astonished to know that since issuing of instructions every month by Ministry of Culture to ASK, has not produced any tangible result, the Ministry has not taken any stringent measures against the budgeting authorities of ASK. The Committee are perturbed to note that the ASK vide its letter dated 22/04/2022 requested the Ministry of Culture for waving off the bonus already paid to its employees for the years 2015-16 to 2019-20 without giving any reason/justification in support of their request. The Committee have been informed that the Ministry of Culture had not acceded to this request of the ASK and asked them to furnish ATN after settling recovery of the bonus paid to its employees. The Committee are aghast to note despite several reminders to ASK for recovery of ad-hoc bonus paid, the position is still the same, which clearly indicates that the matter has not been addressed by the ASK with due seriousness. While deprecating the lackadaisical approach of the ASK towards resolving this issue, the Committee recommend the Asiatic Society, Kolkata to recover the irregular payment of bonus from its employees without any further loss of time, failing which, the responsibility of the General Secretary of the ASK, who approved all payments/expenditures of the society be fixed and suitable punitive action meted out against him for not doing so. The Committee would like to be apprised of the details of recovery from the Asiatic Society, Kolkata within one month of the presentation of this Report to Parliament.

9. The Committee observe from the replies of the Ministry of Education/Culture that the decision for paying irregular ad-hoc bonus by the Autonomous Bodies to their employees was taken at the higher levels i.e. at the level of Vice-Chancellor, Director as well as General Secretary of the concerned Autonomous body. All those decisions were taken without any sanction from the Ministry of Finance. The Committee are perturbed to note that without the sanction of Ministry of Finance, how the Ministry of Education/Culture could manage to release fund to the Autonomous Bodies for paying ad-hoc bonus for their employees and under which head of account the grants were being issued to them. The Committee

desire to know as to whether any responsibility has been fixed against the aforesaid authorities for sanctioning/releasing such ad-hoc bonus. As the entire episode of irregular payment of ad-hoc bonus is reflective of financial negligence and lack of accountability on the part of the concerned officers in the said Ministries/Autonomous Bodies, the Committee desire that in order to avoid such lapses in future, the Ministries/Autonomous Bodies should hold monthly meetings to review the flow of expenditure to ensure effective fiscal discipline and avoid such a loss to exchequer. The Committee are again of the view that if such issue had been noticed by the Internal Audit Wing of the Ministries/Autonomous Bodies the loss incurred could have been avoided. The Committee therefore, desire the Ministry of Education/Culture should review the functioning of their Internal Audit Wing so that such mistakes could be detected and rectified in a timely manner.

NEW DELHI;

03 April, 2023

13 Chaitra, 1945 (Saka)

ADHIR RANJAN CHOWDHURY
Chairperson,
Public Accounts Committee
