

**IRREGULAR PAYMENT OF AD-HOC BONUS**

[Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Sixty - Second Report (17<sup>th</sup> Lok Sabha)]

**PUBLIC ACCOUNTS COMMITTEE  
(2023-24)**

**ONE HUNDREDTH REPORT**

---

**SEVENTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

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*Presented to Lok Sabha on:* 07.02.2024

*Laid in Rajya Sabha on:* 07.02.2024

**LOK SABHA SECRETARIAT**  
**NEW DELHI**

February, 2024 /Magha, 1945 (Saka)

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\* not appended to cyclostyled copy of the report

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**  
**(2023-24)**

**Shri Adhir Ranjan Chowdhury - Chairperson**

**MEMBERS**

**LOK SABHA**

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

**RAJYA SABHA**

16. Shri Shaktisinh Gohli
17. Dr. K. Laxman
18. Shri Derek O' Brien
19. Shri Tiruchi Siva
20. Dr. M. Thambidurai
21. Shri Ghanshyam Tiwari
22. Dr. Sudhanshu Trivedi

**Secretariat**

1. Shri Sanjeev Sharma - Joint Secretary
2. Smt. Bharti Sanjeev Tuteja - Director
3. Shri Girdhari Lal - Deputy Secretary
4. Ms. Khyati - Assistant Committee Officer

\* Elected w.e.f. 19.08.2023 consequent upon retirement of Shri Sukhendu Sekhar Ray, MP on 18.08.2023.

## INTRODUCTION

I, the Chairperson, Public Accounts Committee (2023-24) having been authorised by the Committee, do present this One Hundredth Report (Seventeenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their Sixty-second Report on '**Irregular Payment of Ad-hoc Bonus**' relating to Ministry of Education and Ministry of Culture.

2. The Sixty-Second Report was presented to Lok Sabha/laid in Rajya Sabha on 5<sup>th</sup> April, 2023. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the One Hundred and Thirteenth Report at their sitting held on 05th February 2024. Minutes of the Sitting are given at Appendix I.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in **bold** in the body of the Report.

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

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the Sixty-second Report (Seventeenth Lok Sabha) is given at Appendix-II.

NEW DELHI;  
06 February, 2024  
17 Magha, 1945 (Saka)

ADHIR RANJAN CHOWDHURY  
Chairperson,  
Public Accounts Committee

## REPORT

### CHAPTER - I

This Report of the Public Accounts Committee deals with the Action Taken by the Government on the Observations and Recommendations of the Committee contained in their Sixty-second Report (17th Lok Sabha) on "Irregular Payment of Ad-hoc Bonus" relating to the Ministry of Education and Culture.

2. The Sixty-second Report (Seventeenth Lok Sabha) was presented to Lok Sabha/laid in Rajya Sabha on 05 April 2023. It contained eight Observations/Recommendations. Action Taken Notes have been received from the Ministry of Education (Department of Higher Education) and Ministry of Culture and are categorized as under:

- (i) Observations/Recommendations which have been accepted by the Government:

Para Nos. 2, 3, 4, 5, 6, 7, 8, 9

**Total: 08**  
**Chapter - II**

- (ii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

Para Nos. - Nil

**Total: NIL**  
**Chapter - III**

- (iii) Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:

Para Nos. - Nil

**Total: NIL**  
**Chapter - IV**

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies/no replies:

Para Nos. - Nil

**Total: NIL**  
**Chapter - V**

3. The detailed examination of the subject by the Committee had revealed irregular payment of the non-productivity linked bonus (*ad-hoc* bonus) to Central Autonomous Bodies (CABs) under the Ministry of Education and Ministry of Culture, that is granted by the Government of India to Central Government employees in Group C and Group B categories, amounting to ₹15.87 crores during the years 2015-16, 2016-17 and 2017-18. The Department of Expenditure, Ministry of Finance had issued no such orders for the grant of *ad-hoc* bonus to the Central Autonomous Bodies (CABs), for the period from 2015-16 to 2017-18. The Committee had, accordingly, given their observations/recommendations in their Sixty-second Report. Gist of important Observations/Recommendations in this Report is given as under:

- a) The Committee desired that responsibility of the Officers concerned with this lapse may be fixed so as to avoid recurrence of such matters in future.
- b) The Committee also desired 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.
- c) The Committee recommended 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 was irregular and they should make every possible effort to recover the *ad-hoc* bonus dispersed at the earliest.
- d) The Committee recommended that taking into account the recommendations of Standing Finance Committee (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.
- e) The Committee recommended that the Central Autonomous Bodies alongwith the Ministries of Education and Culture may 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.

f) The Committee also desired that the Internal Audit Wings in the Ministries/CABs may be strengthened so that such matters which have large financial implications do not remain un-noticed for such a long period. Further, Internal Audit Wing may 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 may be done by IAW on annual basis to curb recurrence of such errors in future. The Committee also desired 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.

g) The Committee desired to know the date when the decision for recovering the amount in 20 installments was taken, at what level such decision was taken and whether the NIOS apprised the Ministry of Finance about this decision. The Committee also desired to know the present status of recovery of the remaining amount.

h) The Committee desired to know that 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. The Committee recommended that budgetary monitoring, internal financial control mechanism in Ministry of Culture as well as in ASK may be strengthened and effective steps may be taken for stricter monitoring and control over irregular expenditure in future.

i) The Committee recommended the Asiatic Society, Kolkata to recover the irregular payment of bonus from its employees, failing which, the responsibility of the General Secretary of the ASK, who approved all payments/expenditures of the society may be fixed and suitable punitive action meted out against him for not doing so.

j) The Committee desired to know as to whether any responsibility had been fixed against the authorities for sanctioning/releasing such ad-hoc bonus. The Committee desired that 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 also desired the Ministry of Education/ Ministry of Culture should review the functioning of their Internal Audit Wing.

4. The Action Taken Notes furnished by the Ministry of Education and Ministry of Culture on respective Observations/Recommendations of the Committee contained in their Sixty-second Report have been reproduced in the relevant Chapters of this Report. The Committee will now deal with the action taken by the Government, on some of their Observations/Recommendations which either need reiteration or merit comments.

5. The Committee desire the Ministry of Education and Ministry of Culture to furnish Action Taken Notes in respect of Observations/ Recommendations contained in Chapter I of the Report, positively within six months of the presentation of the Report to the Parliament.

#### Recommendation at Para No. 2

6. The Committee in their Original Report had recommended as under:

*"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."*

**6. The Ministry of Education in the Action Taken Notes has submitted as under:**

"The Central Autonomous Bodies which have defaulted in this regard have been duly instructed for fixing responsibility on those Officers who had approved payment of Ad-hoc Bonus to their employees and to apprise this Ministry at the earliest.

The Action taken Report in this regard is awaited from the CABs concerned. It is submitted that PAC will be apprised on receipt of their Reports."

**7. The Ministry of Culture in the Action Taken Notes has submitted as under:**

" Since receipt of Audit Para No.8.1 of the C&AG Report No.2 of 2021 in November, 2020, Ministry of Culture has been continuously pursuing the matter with ASK to stop grant of Non-productivity linked bonus (ad-hoc bonus) and recover the amount of bonus paid to the employees from FY 2015-16 to 2017-18 through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc.

Asiatic Society in its reply to the Ministry vide reference No 6118 dated 22.02.2022 had mentioned that lapse cannot be attributed to any individual of the Society since the matter relates to policy decision of the Society. Ministry of Culture vide letter dated 27.05.2022 instructed ASK to recover the ad-hoc bonus paid to its employees for the years 2015-16 to 2019-20.

Aggrieved by Ministry's directions, Asiatic Society's Employees Union filed a Writ Petition (WPA/11509/2022- Asiatic Society's Employees' Union & Anr Vs. Union of India & Ors) on this issue before the Hon'ble High Court of Calcutta. The Hon'ble High Court in its Interim Order dated 05.08.2022 had stayed recovery of alleged irregular payment.

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter."

**8. Observing that irregular payment of Ad-hoc Bonus was granted by the Central Autonomous Bodies (CABs) under the Ministry of Education and Ministry of Culture without due orders from the Ministry of Finance, the Committee had**

recommended that responsibility of the Officers concerned with this lapse may be fixed. The Committee had desired that the Ministry of Education may devise a mechanism for close monitoring of the flow of expenditure for timely identification by budget sanctioning/controlling authorities. The Committee had also desired that budget controlling authorities be more vigilant before sanctioning any amount, failing which, they may be held responsible for such acts of omission. The Committee note from the reply of the Ministry of Education that the Ministry has issued instructions to Central Autonomous Bodies which have defaulted in this regard and that the reports of the CABs will be made available as and when received. The Committee, however, are of the view that merely issuing instructions will not suffice and instead of waiting for the response from the CABs, Ministry of Education may stipulate timelines for furnishing the same. Further, the Committee find that the reply of the Ministry of Education is conspicuously silent on the issue. While taking a serious view of the indifference shown by the Ministry, the Committee reiterate their recommendation and desire that a mechanism for close monitoring of the flow of expenditure to the CABs be devised and Committee be apprised of the concrete action taken in this regard.

#### Recommendation at Para Nos. 3

9. The Committee had made the following recommendation in their Report on the subject :

*" 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 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 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."*

**10. The Ministry of Culture in the Action Taken Notes has submitted as under:**

" Since receipt of Audit Para No.8.1 of the C&AG Report No.2 of 2021, Ministry of Culture has been continuously pursuing the matter with ASK to stop grant of non-productivity linked bonus (ad-hoc bonus) and recover the amount of bonus paid to the employees from FY 2015-16 to 2017-18 through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc.

Aggrieved by the Ministry's directions, Asiatic Society's Employees' Union filed a Writ Petition (WPA/11509/2022-Asiatic Society's Employees' Union & Anr Vs. Union of India & Ors) in the matter before the Hon'ble High Court of Calcutta, inter-alia, requesting to set aside the proposed recovery of the amount of Rs.38.15 lakh which was paid as ad-hoc bonus to the employees of ASK.

The Ministry vide letter 12.08.2022 requested ASK to file a draft report in the form of an affidavit in the Hon'ble High Court of Calcutta as directed by the Hon'ble Court in its Interim Order dated 05.08.2022. The factual report was furnished by ASK vide letter dated 18.08.2022. It was considered in the Ministry and the Ministry vide letter dated 24.08.2022 directed ASK to file the factual report before the Hon'ble High Court of Calcutta in Consultation with Sr. Counsel Gr-I, Ministry of Law & Justice (Department of Legal Affairs), Kolkata.

Pursuant to the Regulation 4A (1) of ASK, Ministry of Culture vide letter dated 24.05.2022 nominated (i) AS&FA/JS&FA, Ministry of Culture, (ii) Director General, National Council of Science Museums, Kolkata and (iii) Director, Eastern Cultural Zonal Centre, Kolkata as the representatives of the Government of India in the SFC for the year 2022-24. The SFC is chaired by Additional Secretary & Financial Advisor (AS&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. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022, which had directed as under:

*"The SFC took note on 25.10.2021 of the audit observations. The General Secretary 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 Chairman advised to follow the existing stand of the Ministry in this regard and instructed the following:*

- a) *The Society shall not make any further payment of adhoc-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;*
- b) *The Society shall take immediate steps in recovering the amount of Rs.38.15 lakh paid to the employees towards adhoc-bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment. "*

*"The SFC in its meeting held on 05.12.2022 took note of the developments including stoppage of payment of ad-hoc bonus to the employees of the Society for the year 2020-21 onwards and the interim order dated 05.08.2022 of the Hon'ble High Court at Calcutta putting a stay on the recovery of bonus already paid to the employees against a writ petition (WPA 11509 of 2022) filed by the employees' union, till its disposal or until further order whichever is earlier. The Chairman directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order."*

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time. However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus)

for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter."

11. Taking note of the fact that the Asiatic Society, Kolkata had not only justified the irregular payment of ad-hoc bonus to their employees but also continued the payment for two subsequent years as well and the absence of timely monitoring by the Ministry of Culture, the Committee had recommended that the Ministry of Culture should make all out efforts to settle this issue with the Asiatic Society, Kolkata. The Committee had recommended that 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, the Committee had also recommended that a mechanism 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. The Committee observe that the Ministry has stated in their replies that they have been continuously pursuing the matter with ASK to stop grant of Non-productivity linked bonus (ad-hoc bonus) through letters and emails and that the Asiatic Society's Employees Union have taken the legal course and, the High Court, Kolkata has on 29.3.2023 directed that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards and that the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released. The Committee note that after receipt of the copy of aforesaid Judgment,



Ministry had requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some time. However, ASK instead of seeking stay, granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementing the Judgment. The Committee believe that the Asiatic Society, Kolkata, being a centrally funded body, has the responsibility to follow the guidelines and directives issued by the Ministry from time to time and maintain appropriate fiscal discipline in its functioning. Therefore, the Committee desire that the Ministry of Culture closely oversee the financial activities and related functioning of the Society and conduct periodic assessments and interventions to ensure the issue is resolved at the earliest and similar lapse does not occur in future.

#### Recommendation at Para Nos. 5

12. The Committee in their original report made the following recommendation:

*" The Committee are perturbed to note that this matter was 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 controls 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 un-noticed 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. "*

**13. The Ministry of Education in the Action Taken Notes has submitted as under:**

"All CABs have been requested for establishing Internal Audit Wing in their organisation, if not established earlier."

**14. The Ministry of Culture in the Action Taken Notes has submitted as under:**

"As per Regulation 4A (1) of ASK, the Standing Finance Committee (SFC) of the Society will 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 ASK, Ministry of Culture vide letter dated 24.05.2022 nominated (i) AS&FA/JS&FA, Ministry of Culture, (ii) Director General, National Council of Science Museums, Kolkata and (iii) Director, Eastern Cultural Zonal Centre, Kolkata as the representatives of the Government of India in the SFC for the year 2022-24. The SFC is chaired by Additional Secretary & Financial Advisor (AS&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. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022, which had directed as under:

*"The SFC took note on 25.10.2021 of the audit observations. The General Secretary 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 Chairman advised to follow the existing stand of the Ministry in this regard and instructed the following:*

- a) The Society shall not make any further payment of adhoc-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;*
- b) The Society shall take immediate steps in recovering the amount of Rs.38.15 lakh paid to the employees towards adhoc-bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment. "*

*"The SFC in its meeting held on 05.12.2022 took note of the developments including stoppage of payment of ad-hoc bonus to the employees of the Society for the year 2020-21 onwards and the interim order dated 05.08.2022 of the Hon'ble High Court at Calcutta putting a stay on the recovery of bonus already paid to the employees against a writ petition (WPA 11509 of 2022) filed by the employees' union, till its disposal or until further order whichever is earlier. The Chairman directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order."*

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order

dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

Internal Audit Wing of Ministry of Education has also been requested to conduct internal audit of Asiatic Society, Kolkata periodically."

**15. The Committee had noted that the Internal Audit Wing of the Ministries/CABs did not flag the issue for a long period and felt that the existing internal controls 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 had therefore, recommended that Internal Audit Wing may be established in all the CABs and all the bonus and payment related files routed**

through this wing and Internal Audit of the Institute may be conducted on annual basis to curb recurrence of such errors in future. The Ministry of Education in their response have stated that they have requested the CABs to establish Internal Audit Wing. In this regard, the Committee desire that the status of establishing Internal Audit Wings in the CABs may be furnished by the Ministry of Education at the earliest. Further, the Ministry of Culture in their reply have submitted that they have requested Internal Audit Wing of Ministry of Education to conduct internal audit of Asiatic Society, Kolkata periodically. Noting the same, the Committee are of the view that the Internal Audit Wing needs to be established in the Asiatic Society, Kolkata forthwith for better scrutiny of the financial activities of the Society. The Committee, therefore recommend the Ministry of Culture to direct Asiatic Society, Kolkata to set up Internal Audit Wing and to submit the audit reports to the Ministry on regular basis and the Committee may be apprised thereof.

## CHAPTER II

OBSERVATIONS/RECOMMENDATIONS WHICH HAVE BEEN ACCEPTED BY THE  
GOVERNMENTObservation/ Recommendation

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.

(Para No.2)

**Action Taken by Government**

Since receipt of Audit Para No.8.1 of the C&AG Report No.2 of 2021 in November, 2020, Ministry of Culture has been continuously pursuing the matter with ASK to stop grant of Non-productivity linked bonus (ad-hoc bonus) and recover the amount of bonus paid to the employees from FY 2015-16 to 2017-18 through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc.

Asiatic Society in its reply to the Ministry vide reference No 6118 dated 22.02.2022 had mentioned that lapse cannot be attributed to any individual of the Society since the matter relates to policy decision of the Society. Ministry of Culture vide letter dated 27.05.2022 instructed ASK to recover the ad-hoc bonus paid to its employees for the years 2015-16 to 2019-20.

Aggrieved by Ministry's directions, Asiatic Society's Employees Union filed a Writ Petition (WPA/11509/2022- Asiatic Society's Employees' Union & Anr Vs. Union of India &Ors) on this issue before the Hon'ble High Court of Calcutta. The Hon'ble High Court in its Interim Order dated 05.08.2022 had stayed recovery of alleged irregular payment.

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the

Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### Observation/Recommendation

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 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 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.

(Para No. 3)

### Action Taken by Government

Since receipt of Audit Para No.8.1 of the C&AG Report No.2 of 2021, Ministry of Culture has been continuously pursuing the matter with ASK to stop grant of Non-productivity linked bonus (ad-hoc bonus) and recover the amount of bonus paid to the employees from FY 2015-16 to 2017-18 through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc.

Aggrieved by the Ministry's directions, Asiatic Society's Employees' Union filed a Writ Petition (WPA/11509/2022-Asiatic Society's Employees' Union & Anr Vs. Union of India & Ors) in the matter before the Hon'ble High Court of Calcutta, inter-alia, requesting to set aside the proposed recovery of the amount of Rs.38.15 lakh which was paid as ad-hoc bonus to the employees of ASK.

The Ministry vide letter 12.08.2022 requested ASK to file a draft report in the form of an affidavit in the Hon'ble High Court of Calcutta as directed by the Hon'ble Court in its Interim Order dated 05.08.2022. The factual report was furnished by ASK vide letter dated 18.08.2022. It was considered in the Ministry and the Ministry vide letter dated 24.08.2022 directed ASK to file the factual report before the Hon'ble High Court of Calcutta in Consultation with Sr. Counsel Gr-I, Ministry of Law & Justice (Department of Legal Affairs), Kolkata.

Pursuant to the Regulation 4A. (1) of ASK, Ministry of Culture vide letter dated 24.05.2022 nominated (i) AS&FA/JS&FA, Ministry of Culture, (ii) Director General, National Council of Science Museums, Kolkata and (iii) Director, Eastern Cultural Zonal Centre, Kolkata as the representatives of the Government of India in the SFC for the year 2022-24. The SFC is chaired by Additional Secretary & Financial Advisor (AS&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. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022, which had directed as under :

*" The SFC took note on 25.10.2021 of the audit observations. The General Secretary 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 Chairman advised to follow the existing stand of the Ministry in this regard and instructed the following:*

- a) The Society shall not make any further payment of adhoc-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;*
- b) The Society shall take immediate steps in recovering the amount of Rs.38.15 lakh paid to the employees towards adhoc-bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment. "*

*"The SFC in its meeting held on 05.12.2022 took note of the developments including stoppage of payment of ad-hoc bonus to the employees of the Society for the year 2020-21 onwards and the interim order dated 05.08.2022 of the Hon'ble High Court at Calcutta putting a stay on the recovery of bonus already paid to the employees against a writ petition (WPA 11509 of 2022) filed by the employees' union, till its disposal or until further order whichever is earlier. The Chairman directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order."*

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time. However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY

2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### Observation/ Recommendation

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 along with 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.

(Para No. 4)

#### Action Taken by Government

##### Ministry of Culture:

In view of Judgment/Order dated 29.03.2023 of the Hon'ble High Court, Calcutta, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### **Ministry of Education:**

The Department of Expenditure, Ministry of Finance was requested vide letter dated 23/08/2023 to furnish clarification in this regard.

The DoE vide their O.M. dated 22/09/2023 has informed this Ministry about their decision not to extend payment of Ad-hoc Bonus to employees of CABs, even out of their own resources.

#### **Observation/ Recommendation**

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 un-noticed 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.

(Para No. 5)

### Action Taken by Government

#### Ministry of Culture:

As per Regulation 4A. (1) of ASK, the Standing Finance Committee (SFC) of the Society will 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 ASK, Ministry of Culture vide letter dated 24.05.2022 nominated (i) AS&FA/JS&FA, Ministry of Culture, (ii) Director General, National Council of Science Museums, Kolkata and (iii) Director, Eastern Cultural Zonal Centre, Kolkata as the representatives of the Government of India in the SFC for the year 2022-24. The SFC is chaired by Additional Secretary & Financial Advisor (AS&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. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022, which had directed as under :

*“ The SFC took note on 25.10.2021 of the audit observations. The General Secretary 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 Chairman advised to follow the existing stand of the Ministry in this regard and instructed the following:*

- a) The Society shall not make any further payment of adhoc-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;*
- b) The Society shall take immediate steps in recovering the amount of Rs.38.15 lakh paid to the employees towards adhoc-bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment. “*

*"The SFC in its meeting held on 05.12.2022 took note of the developments including stoppage of payment of ad-hoc bonus to the employees of the Society for the year 2020-21 onwards and the interim order dated 05.08.2022 of the Hon'ble High Court at Calcutta putting a stay on the recovery of bonus already paid to the employees against a writ petition (WPA 11509 of 2022) filed by the employees' union, till its disposal or until further order whichever is earlier. The Chairman directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order."*

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

Internal Audit Wing of Ministry of Education has also been requested to conduct internal audit of Asiatic Society, Kolkata periodically.

**Ministry of Education:**

Pr. CCA, Ministry of Education has been requested vide letter dated 23/08/2023 to conduct Internal Audit of the Central Autonomous Bodies under this Ministry more often for detecting all cases of violations involving financial implications.

**Observation/ Recommendation**

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 emphasize 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.

(Para No. 7)

## Action Taken by Government

### Ministry of Culture:

The total amount of ad-hoc bonus paid to the employees of the Asiatic Society, Kolkata till February 2022 is Rs.62.16 lakhs.

Since receipt of Audit Para No.8.1 of the C&AG Report No.2 of 2021 in November, 2020, Ministry of Culture has been continuously pursuing the matter with ASK to stop grant of Non-productivity linked bonus (ad-hoc bonus) and recover the amount of bonus paid to the employees from FY 2015-16 to 2017-18 through letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc..

Asiatic Society in its reply to the Ministry vide reference No 6118 dated 22.02.2022 had mentioned that lapse cannot be attributed to any individual of the Society since the matter relates to policy decision of the Society. Ministry of Culture vide letter dated 27.05.2022 instructed ASK to recover the ad-hoc bonus paid to its employees for the years 2015-16 to 2019-20.

Aggrieved by Ministry's directions, Asiatic Society's Employees' Union filed a Writ Petition (WPA/11509/2022- Asiatic Society's Employees' Union & Anr Vs. Union of India &Ors) on this issue before the Hon'ble High Court of Calcutta. The Hon'ble High Court in its Interim Order dated 05.08.2022 had stayed recovery of alleged irregular payment.

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc



bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### Observation/ Recommendation

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.

(Para No. 8)

### Action Taken by Government

#### Ministry of Culture:

Ministry of Culture vide letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc. had instructed ASK to recover the ad-hoc bonus paid to the employees of the Society for the years 2015-16 to 2019-20.

Aggrieved by Ministry's directions, Asiatic Society's Employees' Union filed a Writ Petition (WPA/11509/2022- Asiatic Society's Employees' Union & Anr Vs. Union of India &Ors) on this issue before the Hon'ble High Court of Calcutta. The Hon'ble High Court in its Interim Order dated 05.08.2022 had stayed recovery of alleged irregular payment.

The Hon'ble High Court in its Interim Order dated 05.08.2022 had stayed recovery of alleged irregular payment.

The ASK placed the observations of the Audit on the Audit Para No.8.1 of the C&AG Report No. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022, which had directed as under :

*" The SFC took note on 25.10.2021 of the audit observations. The General Secretary 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 Chairman advised to follow the existing stand of the Ministry in this regard and instructed the following:*

- a) *The Society shall not make any further payment of adhoc-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;*
- b) *The Society shall take immediate steps in recovering the amount of Rs.38.15 lakh paid to the employees towards adhoc-bonus for the years 2015-16, 2016-17 & 2017-18, reported by the audit as irregular payment. "*

*"The SFC in its meeting held on 05.12.2022 took note of the developments including stoppage of payment of ad-hoc bonus to the employees of the Society for the year 2020-21 onwards and the interim order dated 05.08.2022 of the Hon'ble High Court at Calcutta*

*putting a stay on the recovery of bonus already paid to the employees against a writ petition (WPA 11509 of 2022) filed by the employees' union, till its disposal or until further order whichever is earlier. The Chairman directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order."*

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### Observation/ Recommendation

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.

#### Action Taken by Government

##### Ministry of Culture:

Ministry of Culture vide letters/emails dated 25.11.2020, 24.02.2021, 26.03.2021, 08.07.2021 and 20.12.2021, 08.03.2022, 06.04.2022, 22.04.2022, 02.05.2022, 27.05.2022, 10.06.2022, etc. had instructed ASK to recover the ad-hoc bonus paid to the employees of the Society for the years 2015-16 to 2019-20.

Aggrieved by Ministry's directions, Asiatic Society's Employees' Union filed a Writ Petition (WPA/11509/2022- Asiatic Society's Employees' Union & Anr Vs. Union of India &Ors) on this issue before the Hon'ble High Court of Calcutta. The Hon'ble High Court in its Interim Order dated 05.08.2022 had directed as under :

*"...Till the writ petition is finally decided, the recovery sought to be made from the members of the petitioner no. 1 towards alleged irregular payment shall remain stayed till the disposal of the writ petition or until further order whichever is earlier ....."*

The ASK placed the observations of the Audit on the Audit Para No.8.1 of the C&AG Report No. 2021 in the meeting of its SFC held on 25.10.2021 and 05.12.2022. The Chairman of SFC directed that the respondents to the petition should actively defend the case suitably and try to take steps for vacating the stay order.

The Hon'ble High Court of Calcutta vide its Judgment/Order dated 29.03.2023 on the WPA No.11509 of 2022 [Asiatic Society's Employees Union & Anr. Vs. Union of India & Ors). had directed as under :

*".... that the employees of the Society are eligible for payment of NPL Bonus from 2020 onwards. Relying on the 2013 report, this Court directs the arrears of the NPL Bonus for the period 2020-2021, 2021-2022 be released by 8 weeks from date....."*

After receipt of copy of aforesaid Judgment/Order dated 29.03.2023, the Ministry vide I.D. Note dated 15.05.2023 requested the Ministry of Law & Justice (Department of Legal Affairs), Branch Secretariat, Kolkata to furnish their opinion as to the feasibility of challenging the aforesaid Judgment/Order dated 29.03.2023. The Ministry also requested ASK to seek an extension of time by 2 months as the advice of the Ministry of Law & Justice (Department of Legal Affairs) would take some more time.

However, ASK vide letter dated 24.05.2023 intimated that as per the decision of the Council of the ASK held on 25.04.2023 (Item No.8) to honour the Judgment/Order dated 29.03.2023 of Hon'ble High Court, Calcutta, an Office Order No. 83 dated 24.05.2023 was issued to avoid the contempt of Court vide which ASK granted Non-Productive linked bonus (ad-hoc bonus) for the FY 2020-21 & 2021-2022 to all its eligible employees in implementation of the Judgment/Order dated 29.03.2023.

The advice of Ministry of Law & Justice was received vide U.O. dated 17.05.2023, inter-alia, advising to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta, before the Hon'ble Division Bench, High Court at Calcutta on limited question of law whether ad-hoc bonus can be equated with the allowances as per the Service Rules of the ASK. Subsequently, the Ministry vide I.D. Note dated 14.06.2023 requested the Ministry of Law (D/o Legal Affairs), Branch Secretariat, Kolkata to take necessary steps to challenge the Judgment/Order dated 29.03.2023 passed by the Hon'ble High Court of Calcutta. The matter has been regularly pursued by the Ministry with the Government Counsel through written communications (as well as telephonically) dated 12.07.2023 and 31.07.2023 to expedite the matter.

#### **Ministry of Education :**

The Central Autonomous Bodies which have defaulted in this regard have been duly instructed for fixing responsibility on those Officers who had approved payment of ad-hoc bonus to their employees and to apprise this Ministry at the earliest. Copies of letters issued by IIT, CU NIT and IIM Bureaus to CABs. The Action Taken Report in this regard is awaited from the CABs concerned. It is submitted that PAC will be apprised on receipt of their Reports.

CHAPTER III

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OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT  
DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE  
GOVERNMENT

-NIL-

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CHAPTER IV

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF  
GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH  
REQUIRE REITERATION

-NIL-

**CHAPTER V****OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH GOVERNMENT  
HAVE FURNISHED INTERIM REPLIES****-NIL-**

**NEW DELHI;  
06 February, 2024  
17 Magha, 1945 (Saka)**

**ADHIR RANJAN CHOWDHURY  
Chairperson,  
Public Accounts Committee**



## (APPENDIX – II)

(Vide para 5 of Introduction)

**ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE CONTAINED IN THEIR SIXTY SECOND REPORT (SEVENTEENTH LOK SABHA)**

- |       |   |  |
|-------|---|--|
| (i)   | Total No of Observations/Recommendations  | - 08   |
| (ii)  | Observations/Recommendations of the Committee which have been accepted by the Government:<br><br><i>Para Nos. 2 to 9</i>  | - <i>Total: 08</i><br><i>Percentage – 100%</i> |
| (iii) | Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:<br><br><i>-Nil-</i>                 | - <i>Total: Nil</i><br><i>Percentage - 0%</i>  |
| (iv)  | Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration:<br><br><i>-Nil-</i> | - <i>Total: Nil</i><br><i>Percentage– 0%</i>   |
| (v)   | Observations/Recommendations in respect of which Government have furnished interim replies:<br><br><i>-Nil-</i>   | - <i>Total: Nil</i><br><i>Percentage –0%</i>   |