

## CHAPTER VIII: MINISTRY OF HUMAN RESOURCE DEVELOPMENT (NOW MINISTRY OF EDUCATION)

### 8.1 Irregular payment of *ad hoc* bonus

**13 Central Autonomous Bodies (CABs) made payments of *ad hoc* bonus to their employees in the absence of any order issued by the competent authority, which resulted in irregular payment, amounting to ₹ 6.08 crore, to their employees, during the period from 2015-16 to 2017-18.**

The Ministry of Finance (MoF), Department of Expenditure, issued Office Memorandum (OM) for the grant of Non Productivity Linked Bonus (*ad hoc* bonus) to the 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. Further, MoF issued orders for the grant of *ad hoc* bonus to CABs for the year 2014-15. However, no such orders were issued by MoF to the CABs, 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. This was done without the requisite orders from MoF. Out of ₹ 15.87 crore, ₹ 9.79 crore had been recovered, as detailed in **Annexe-8.1<sup>1</sup>**.

IIMK and NIOS stated (January/May 2020) that they had followed the Central Government Rules and they were not partly nor fully funded by the Central Government, hence, the payments of *ad hoc* bonus to their eligible employees were in order.

IIT-G stated (March 2020) that the bonus paid to its employees for the years 2015-16 to 2016-17 would be adjusted against its own development fund.

IIML, AU and MNNIT have confirmed the facts (May/June/July 2020) but have not committed to recovery, as yet.

VBU stated (September 2020) that it had discontinued the payment of *ad hoc* bonus from the year 2016-17 onwards, but had not initiated any recovery in this regard till date.

<sup>1</sup> Including one CAB under Ministry of Culture

IIT-K stated (October 2020) that it had granted *ad hoc* bonus to its eligible employees for the years 2015-16 and 2016-17, in anticipation of receipt of such orders from the MoF. It also stated that, for the year 2017-18, the *ad hoc* bonus had been disbursed out of its own resources. TAS had confirmed (November 2020) the payment of bonus to its employees and stated that it had paid the bonus, taking reference of the orders issued by MoF to the employees of Central Government.

IEST recovered (November 2020) the entire amount of the *ad hoc* Bonus it had paid to its employees. Similarly, BBAU, BHU and AMU had also recovered excess *ad hoc* bonus paid, amounting ₹ 9.20 crore (October 2020).

The replies of these educational institutions are not tenable. The extension of the benefit of *ad hoc* bonus to their employees, in the absence of orders from MoF, resulted in irregular payment of ₹ 6.08 crore, for the years 2015-16 to 2017-18. Moreover, payment of *ad hoc* bonus, out of the Institutions' own resources/development fund, required concurrence of the concerned Ministry, which had not been obtained.

Further, the University Grants Commission, functioning under the aegis of the MoE, had instructed Central Universities (October 2017) to carry out recoveries in this regard from their concerned employees, as GoI had not extended the orders for the grant of Non Productivity Linked Bonus, for the years 2015-16, 2016-17 and 2017-18, to the CABs. However, some of the educational institutions had initiated recoveries till date.

Ministry of Human Resource Development informed (March/December 2020) that the recoveries in respect of BBAU, BHU, AMU and IIT-G has been started. It has also requested (January 2021) MNNIT to scrupulously follow the guidelines issued from GOI and not to repeat such procedural lapses in future. Replies of Ministries in respect of remaining CABs are awaited.

## **Banaras Hindu University, Varanasi**

### **8.2 Undue favour to firm of ₹ 2.44 crore**

**Banaras Hindu University, Varanasi gave undue favour to a private firm by changing the terms of payment, in contravention of the tender terms, which has resulted in short realisation of variable monthly licence fee of ₹ 2.44 crore.**

With a view to setting up a 24 hour Medicine & Chemist Shop at Sir Sunderlal Hospital, Banaras Hindu University, Varanasi (SS Hospital) under the licencing agreement, Banaras Hindu University, Varanasi (BHU) invited tender

(February 2013) from the eligible firms. As per clause 5.1 of the tender documents, the licence shall, in addition to fixed monthly licence fee of ₹ 12.50 lakh per month, pay an additional variable monthly licence fee to BHU. The bidders would be required to quote the percentage of monthly sale volume (on MRP) that they wish to pass on to BHU as additional variable monthly licence fee which will be over and above the fixed monthly licence fee fixed by BHU.

In pursuance of the tender, two firms *viz.* M/s Helpline Pharmacy, New Delhi (first firm) and M/s Umang Cure Pvt. Ltd, Lucknow (second firm) submitted their bids. As per minutes of the tender committee (30 March 2013), the first firm quoted to pay four *per cent* of monthly sale volume (on MRP) to BHU and second firm quoted 2.15 *per cent* of monthly sale volume (on MRP). The committee recommended awarding the contract to the first firm on the basis of the higher offer made by the first firm. The contract was awarded to the first firm and they were asked (May 2013) to send the draft Memorandum of Understanding (MoU) immediately for processing the matter further. A reminder was also given (June, 2013) to the firm but the first firm did not respond.

The first firm did not turn up to sign the contract agreement. In the meantime, the second firm approached (June 2013) BHU and requested that their bid may be accepted. Further, the second firm agreed (July 2013) to raise the percentage of variable monthly licence fee from 2.15 *per cent* to four *per cent* on monthly sale volume. BHU accepted the proposal and entered into an agreement (September 2013) with the second firm. The shop was handed over to the firm in October 2013.

Audit examination of the agreement entered by BHU with the second firm revealed that the clause for payment of variable monthly licence fee was changed in the agreement. As per tender documents, the variable monthly licence fee would be paid by the firm to BHU on monthly sale volume (on MRP) basis but in the agreement the same was changed to monthly sale volume (on sale invoice value) basis. It was seen that BHU had not negotiated with the firm to change the terms of payment and the basis for change of the terms of payment of variable monthly licence fee was also not on record. It is pertinent to mention that BHU had earlier also entered into a similar agreement in August 2007 for the same shop with another firm which also contained the

clause for payment of variable monthly licence fee on monthly sale volume (on MRP) basis. Due to change of terms of payment, BHU suffered a short realisation of variable monthly licence fee of ₹ 2.44 crore during November 2013 to March 2019 as given in **Table No. 1**.

**Table No. 1: Short realisation of variable monthly licence fee**

(Amount in ₹)

Period (1)	Monthly sale volume (on MRP) (2)	Monthly sale volume (on sale invoice value) (3)	Variable monthly licence fee to be paid (4)	Variable monthly licence fee paid (5)	Short realisation (6) (5-4)
November 2013 to March 2019	336,71,02,578	275,74,15,493	13,46,84,102	11,02,96,615	2,43,87,487

In response (December 2018), BHU stated (February 2019) that the MoU was vetted by the Coordinator, Legal Cell and duly approved by the then Vice Chancellor.

The reply of the BHU is not acceptable as deviation from tender terms which have impacted the revenue of the BHU should not have been made without proper justification on record. Further, at the time of vetting of agreement, the Legal Cell did not mention the above changes in its approval note.

The Matter was reported (June 2019 and October 2020) to Ministry; their reply was awaited (December 2020).

Thus, undue favour was given by to a private firm by changing the terms of payments in contravention of the tender terms which has resulted in short realisation of variable monthly licence fee of ₹ 2.44 crore. It is recommended that an inquiry may be instituted to identify officials responsible for violation and suitable action taken.

## Indian Institute of Technology, Bombay

### 8.3 Avoidable extra expenditure of ₹ 1.29 crore on purchase of additional licences

**IIT-B failed to effectively communicate their requirements for decentralised mode of operation to the Vendor for implementation SAP ERP in IIT-B and decided to embark on ERP solution suggested by the Vendor without a clear definition of what the project entailed, thereby incurring avoidable extra expenditure of ₹ 1.29 crore on purchase of additional Licences.**

Indian Institute of Technology (IIT-B) awarded (December 2014) the work of implementation of Enterprise Resources Planning (ERP) to M/s Atos (Vendor) for ₹ 31.50 crore. The Project implementation was divided into Wave-1 and Wave-2 to be completed within 24 months (December 2016) and thus each project had a completion period of 12 months each<sup>2</sup>. As per the agreement, the contract was to be executed within the framework of the Request for Proposal (RFP) (dated October 2013), Corrigendum to RFP (dated November 2013) and Letter of Commitment (May 2014) and no exceptions and deviations were to be allowed.

It was observed that Wave-1 was completed and went live by April 2017. Components like Conference Room Pilot and End User Trainings were completed partially, and issuance of Acceptance Certificate by the Institute was still pending. In respect of Wave-2, progress had been made only with respect to Project Preparation and Business Blueprint Signoff and no progress had been made in respect of other components (September 2020) i.e., even after lapse of more than 45 months from the scheduled date of completion (December 2016). An expenditure of ₹ 18.31 crore<sup>3</sup> had been incurred up to September 2020. When the non levy of penalty for delay was pointed out in Audit, IIT-B/Ministry stated (December 2020/January 2021) that an amount of ₹ 1.23 crore<sup>4</sup> has been recovered/adjusted towards penalty from the pending dues and sent a letter to Atos for de-scoping of Wave-2 or blacklisting.

Further, with respect to this SAP ERP project, it was observed that IIT-B operated most of its IT enabled business processes in decentralised fashion using a home-grown software. In this context audit observed (February 2018) the following:

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<sup>2</sup> Thereafter, the Vendor was to provide User Adoption Support for one year and Operation and Maintenance support for the next four years (upto December 2021).

<sup>3</sup> Wave-1: ₹ 11.33 crore, Wave-2: ₹ 1.92 crore and O&M Phase: ₹ 5.06 crore.

<sup>4</sup> 10 per cent of Service Cost of ₹ 12.29 crore.

- Based on the RFP provided by IIT-B, the Vendor submitted the Bill of Materials (BoM); BoM being the licence requirement mapping to SAP licence quantity requirement, as per the RFP.
- The Vendor had recommended<sup>5</sup> a centralised operation mode of ERP at IIT-B and accordingly submitted the BoM<sup>6</sup> which was accepted by IIT-B. Acceptance of BoM submitted by Vendor was tantamount to acceptance of centralised mode of ERP operation.
- Post implementation and Go Live, IIT-B realised that restricting operations to a centralised mode would not be possible without causing major disruptions in established way of working and substantial slowdown in pace of work. This would also cause unhappiness among stakeholders. Further, for operations in the centralised mode, a separate in-house software would be required, *in lieu* of additional licences, to substitute as front end to SAP ERP for the capture of data at source.
- In light of the above, IIT-B constituted an Empowered Committee (EC) (July 2017) to study centralised *vs* decentralised mode of operation regarding the adequacy of SAP licences supplied by the Vendor as per BoM and to present a recommendation on the appropriate mode of operation along with requirement for SAP licences for the same. The EC recommended that since the centralised model implemented by the Vendor did not provide ease and efficiency of operation, the partly decentralised model of operation which provided administrative independence and efficient operational ecosystem to the Projects In-charge, should be adopted.
- The partly decentralised mode of operation required procurement of additional licences. As such, IIT had to procure an additional 250 Professional User Licences<sup>7</sup> and 150 Project User Licences<sup>8</sup> from SAP

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<sup>5</sup> Vide A 'Position paper' submitted by Vendor which proposed a centralised mode of ERP implementation in IIT-B citing that centralised mode was the preferred choice of most of the businesses.

<sup>6</sup> Annexed to the Agreement as part of PO dated December 2014.

<sup>7</sup> SAP Professional User is a Named user authorised to perform operational related and system administration/management roles supported by licenced.

<sup>8</sup> SAP Project User is a Named User authorised to perform one or more of the following roles supported by the licenced Software (excluding SBOP): (i) project management (ii) product and project related reporting, (iii) managing projected-related revenues and expenses, (iv) viewing Accounts Receivable (A/R) General Ledger (G/L) postings, (v) controlling access and releasing product data and recipes in collaborative product development scenarios, (vi) viewing and approving changes through engineering records (vii) managing change through engineering records, (viii) collaborating in Folders and (ix) interfaces to 3rd party authorised authoring tools.

India. IIT-B incurred an expenditure of ₹ 1.29 crore (July 2017) on this procurement, which was additional to the ERP implementation.

IIT-B stated (September 2020) that the RFP did not specify centralised or decentralised mode of ERP operation, and that Licence requirements in terms of number of licences for each function was specified in the RFP. However, IIT-B accepted the Vendor's SAP BoM, with reference to the licence requirements in the RFP, while placing the Purchase Order. Once IIT-B started extensively testing/using the ERP system in 2017, it realised that more licences were required for smooth and efficient functioning of the system. Thus, based on the EC's recommendation for partial decentralisation, additional licences were purchased.

Ministry of Education while confirming the above facts stated (January 2021) that the RFP had a requirement of 650 project management type Licences for faculty and the Licences mapping and BoM was found deficient as far as these Project User Licences were concerned. This discrepancy found during implementation, was taken up with Atos and the deficiency was taken care of by way of free upgrade of 500 ESS Licences to 500 Project User Licences by Atos. The cost of ₹ 16.66 lakh relating to the remaining 150 Project User Licences was recovered from payments due to Atos. Ministry, however, justified IIT's decision for decentralisation and purchase of additional 250 PUL stating that it was in the best long-term interest of the Institute.

The partial acceptance of the audit observations is not acceptable as there was discrepancy not only in Project User Licences but in Professional User Licences as well, as could be seen from the differences in number of PUL between RFP and SAP BoM. The reply establishes the audit observation that IIT-B did not indicate to the Vendor, at the beginning of implementation, that their preferred choice was for the partial decentralised mode of implementation. As such, the Vendor went ahead and created the implementation protocols based on the centralised mode, as per the BoM which was approved by IIT-B. The choice of partly decentralised ERP operation was an afterthought, which was later recommended by the EC (July 2017). This indicated that IIT-B did not exercise proper judgment to understand that the Vendor had proposed ERP solution on a centralised mode of operation. Thus, the lack of clarity about the implementation mode, at the beginning of the project, led to an additional cost of ₹ 1.29 crore on part of IIT-B, which was avoidable.

Report on action taken to recover the cost of purchase of 250 PUL and ASC data runtime amounting to ₹ 112.80 lakh from the Vendor along with details of

recovery of ₹ 16.66 lakh in respect of 150 Project User Licences is awaited from the Ministry/IIT-B (January 2021).

## National Institute of Technology, Silchar

### 8.4 Inadmissible payment to Daily Wage workers

**During April 2015 to March 2019, NIT Silchar paid excess wages to Muster Roll Workers amounting to ₹ 90.55 lakh for the full month, instead of for actual numbers of duty days, which was inadmissible as per the Minimum Wages Rules (Central), 1950.**

The Regional Engineering College (REC), Silchar, which had been functioning under the Government of Assam, Department of Higher Education, was upgraded (June 2002) as the National Institute of Technology (NIT) Silchar. This accorded REC Silchar the status of an Autonomous Institution, governed by a Board of Governors (BoG), under the overall control of Ministry of Human Resources Development, Government of India.

Prior to its upgradation, REC had engaged Muster Roll Workers (MR Workers) between the period 1980 and 1985 as per the necessities arising in administrative and academic sections *viz.* helpers during conferences, meetings, research work, examinations, Cook cum helper, laboratory attendant, and security guards etc. The engagement of the MR Workers was continued after the upgradation of the REC to the status of an NIT (upto 2003). They were paid variable wages, based upon their qualifications and length of service.

With regard to payment, Section 13 of the Minimum Wages Act, 1948, provides for one day of rest in every seven days and also allows payment for such a rest day. The Ministry of Labour & Employment (MLE), Government of India (GoI), from time to time, notifies the rates of minimum wages payable to different categories of daily wage workers. The notified rates of such minimum wages include the rate of wage for the rest days of the week. Every daily wage worker is entitled to a day's rest in every seven days and, thus, the minimum wages payable to the worker in a month should be calculated with reference to the days for which the worker actually performs the duties.

Audit noted that NIT, Silchar had engaged 90 to 98 Muster Roll workers on daily wages. Records showed that, between April 2015 and March 2019, the wages of these workers had been calculated by multiplying the rates notified by MLE, by the total number of days in a month (30-31 days). This was done despite the fact that these workers had actually performed their duties for a lesser number of days. Since the rates notified by the MLE already included the



wages for the rest day, payment for the entire month instead of actual duty days was in violation of the provision for minimum wages prescribed by the MLE. This resulted in inadmissible payment of ₹ 90.55 lakh<sup>9</sup>.

In its reply, the Ministry stated (January 2021) that, when it was a REC, the MR Workers were engaged under the Govt. of Assam Wage Rules, wherein wages for MR employees were to be paid for the full month i.e., 30 days per month, considering weekly holidays as paid holidays. After its upgradation to an NIT, the wages of the workers were reviewed in 2014, for implementation of Central Government Minimum wage rates, considering 26 days wages, instead of wages for the full month. This could not, however, be implemented, due to agitation. The wages for the full month were paid to the MR workers, to avoid unrest at NIT. The Ministry further stated that the matter of MR workers was always a burning issue in the NIT, Silchar. After conversion from REC to NIT, the Board of Governors of the Institute, which is a Competent Authority under NITSER Act, 2007 considered their issue regarding regularisation of services in the Institute from time to time but the matter could not be resolved due to one reason or the other. Even their rate of wages could not be reviewed. Rather than termination of their services from the Institute, NIT Silchar was advised to keep them against sanctioned strength of non-faculty vacant posts of the Institute. The act of the Institute to take stock of the situation of MR workers and release of payment on 30/31 days may be seen in this context. They added that MR workers are working on the same terms and conditions, and that NIT Silchar has been instructed not to engage any contractual service against non-faculty posts over and above the sanctioned strength.

The reply is not tenable, because (i) minimum wages for 26 days, prescribed by the MLE already includes the wages for the rest days during a month, thus separate payment for rest days was irregular and inadmissible, (ii) Reply from the Ministry did not contain any rules/orders to clarify the authority under which excess payment was released to the MR workers since MLE does not permit payments for the days for which the workers did not perform their duties, (iii) Ministry's statement that pending regularization of MR workers, the Institute was advised to keep MR workers against sanctioned strength of non-faculty vacant posts cannot be taken as an authority or sanction to pay the MR workers in excess of the wages notified by MLE.

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<sup>9</sup> Calculations are based on the data provided by NIT Silchar on actual no. of duty days of MR workers during April 2015 to March 2019. The aspect of overtime allowance to MR workers for extra no. of hours worked/work on holidays was not considered in calculations because the Institute neither issued any specific order for doing overtime nor maintained any overtime register.

**Sardar Vallabh Bhai Patel NIT, Surat**

**8.5 Avoidable loss of revenue of ₹ 74.25 lakh due to non compliance of provisions of NIT Act & Statutes**

**Due to non compliance of Statute 38 of the First Statute of the NIT and a resolution of the 39<sup>th</sup> BoG of SVNIT Surat, it did not collect seat rent from all the enrolled students not residing in the Hostel, which resulted in loss of revenue to the tune of ₹ 74.25 lakh for the period 2012-13 to 2018-19.**

As per Statute 38 of the First Statute of the National Institute of Technology (NIT) read with Section 26 of the NIT Act, 2007, every NIT shall be a residential institution and all students and research scholars shall reside in the hostels and halls of residence built by NIT for the purpose. In exceptional cases, for reasons to be recorded in writing, the Director may permit a student or scholar to reside with his parent or guardian. Where such permission is accorded, such student or scholar is liable for the payment of “seat rent”, that he would have been liable for, had he resided in the hostel.

Audit noticed that Sardar Vallabh Bhai Patel NIT, Surat (NIT Surat) did not collect seat rent as per Statute 38 of the First Statutes of the NIT from the enrolled students who were not residing in the hostel. This was despite having rooms in the hostels available since 2012-13. It was further noticed that on the request of the local students against the policy of compulsory stay in the hostels, NIT Surat placed the matter regarding considering and approving the request of local students to waive the policy of compulsory hostel stay of local students before the 39<sup>th</sup> Board of Governors (BoG) (March 2015). The 39<sup>th</sup> BoG, however, resolved to withdraw the item from the Agenda.

As such, since NIT Surat did not adhere to Statute 38 of the First Statute of NIT and did not collect seat rent from the enrolled student. This was despite the fact that the BoG had not considered the request of the students regarding the waiver of the policy of compulsory stay in the hostels. This resulted in avoidable loss of revenue of ₹ 74.25 lakh on account of non payment of seat rent by the students as shown in **Table No. 2**.

**Table No. 2 : Non payment of Seat Rent**

Year	Seat Rent for Double Seated (2)	Hostel seat vacant due to non residing of enrolled student (3)	Avoidable loss (in ₹) (2)*(3)
2012-13	3000	375	1125000
2013-14	3000	35	105000
2014-15	3000	154	462000
2015-16	3000	575	1725000
2016-17	3000	582	1746000
2017-18	3000	244	732000
2018-19	3000	510	1530000
<b>Total avoidable loss</b>			<b>7425000</b>

NIT Surat replied (October 2020) that the Institute in the 49<sup>th</sup> BoG meeting (May 2019) had approved the proposal of enhancement of Hostel Seat Rent and other fees (except tuition fees of PhD students) based on the recommendations of the fee review committee constituted by NIT Surat for this purpose. Thus, from the academic year 2019-20, seat rent of ₹ 4000 was being collected by NIT Surat from all students to avoid any further loss to NIT Surat.

Reply of the Ministry is still awaited (December 2020).

## Department of Higher Education

### 8.6 Reimbursement of Fraudulent Leave Travel Concession claims

**Employees of the Delhi University and Jawaharlal Nehru University submitted fraudulent and fabricated Leave Travel Concession claims leading to irregular reimbursement of ₹ 17.78 lakh and ₹ 47.70 lakh, respectively.**

An Office Memorandum (OM) dated 26 September 2014 was issued by the Ministry of Personnel, Public Grievances and Pensions (Ministry) regarding relaxation in rules to travel by air to visit North East Region (NER) of India, Jammu and Kashmir (J&K) and Andaman and Nicobar Islands (A&N). The OM stipulated that all eligible government servants may avail Leave Travel Concession (LTC) to visit any place in NER/A&N/J&K against conversion of one block of their home town LTC. Government servants entitled to travel by air could avail this LTC from their Headquarters, in the economy class. Government servants not entitled to travel by air would be permitted to travel by air in the economy class from (i) Kolkata/Guwahati to any place in NER; (ii) Kolkata/Chennai/Bhubaneswar to Port Blair and (iii) Delhi/Amritsar to any place in J&K. Air Travel was to be performed by Air India in the economy class only and LTC 80 fare<sup>10</sup> or less was admissible. The journey by non entitled government servants from Headquarters up to Kolkata/Guwahati/Chennai/Bhubaneswar/Delhi/Amritsar would have to be undertaken as per entitlement.

The scheme was for the period 26 September 2014 to 25 September 2016. The Ministry subsequently extended the scheme for a further period of two years (up to 25 September 2018) vide its O.M. in September 2016 and up to 25 September 2020, vide its O.M. in September 2018.

The O.M. further stipulated that the employees may be advised that any misuse of LTC would be viewed seriously and would be liable for appropriate action

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<sup>10</sup> LTC-80 is a scheme offered by Air India for booking air tickets when Central Government officers avail LTC

under the Rules. In order to keep a check on any kind of misuse of LTC, Ministries/Departments had been advised to randomly get some of the air tickets submitted by the officials verified from the airlines concerned with regard to the actual cost of air travel *vis-à-vis* the cost indicated on the air ticket submitted by the officials.

Test check of LTC records<sup>11</sup> of the employees of the University of Delhi (DU) and Jawaharlal Nehru University (JNU), who performed air journeys to A&N Islands/NER by Air India, revealed the following:

- The fares claimed by 17 and 34 of its employees (DU and JNU respectively) were higher than the amount actually paid to Air India. Audit compared the claims submitted by these employees with details made available by Air India and found that the claims made by these employees were more than the fares, according to the details made available by Air India.
- The air tickets in all these cases, except one, were booked through private agents in violation of extant Rules/Instructions. In one case in JNU, the ticket was booked through the authorised agent, but the soft copy of the ticket was seen to have been forged, when compared with the actual ticket.

Thus, DU and JNU failed to exercise the stipulated check of getting tickets verified from the airlines in a random manner, before authorising reimbursement of LTC bills. This resulted in an irregular payment of ₹ 17.78 lakh and ₹ 47.70 lakh by DU and JNU, respectively, to the 17 and 34 government officials.

When this was pointed out by audit in October 2019, DU intimated (September 2020) that the balance principal and penal interest aggregating ₹ 17.82 lakh has been recovered. JNU intimated (October 2020) ₹ 51.77 lakh had been recovered from its employees. While DU is yet to initiate administrative/disciplinary proceedings against the responsible officials, JNU has initiated disciplinary action under Major penalty proceedings against the concerned officials.

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<sup>11</sup>

University	Period of LTC claims
Delhi University	2016-17 to 2018-19
Jawaharlal Nehru University	2017-18 and 2018-19

An amount of ₹ 3.50 lakh and ₹ 17.23 lakh on account of principal balance and penal interest therein is yet to be recovered by DU and JNU, respectively, as of 31 October 2020.

The instances of payment of irregular LTC claims mentioned in the audit observation are those which came to notice of audit in the course of test checks of bills of LTC claims and do not exclude risks of similar instances. These cases might be indicative of a wider fraud at the organisational level in DU and JNU. Hence, it is essential that the Department ensures that all the LTC claims during the period of this scheme are examined and verified to obviate the possibility of similar irregularities in both the Universities.

The matter has been referred to Ministry in November 2020; their reply is awaited as of December 2020.