

## **AUDIT OF PAY & ALLOWANCES IN POLICE DEPARTMENT, UT, CHANDIGARH**

[Action Taken by the Government on the Observations and Recommendations of the Committee contained in their 122<sup>nd</sup> Report (17<sup>th</sup> Lok Sabha)]

**MINISTRY OF HOME AFFAIRS**

**COMMITTEE ON PUBLIC ACCOUNTS  
(2024-25)**

**FIFTEENTH REPORT**

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**EIGHTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

**FIFTEENTH REPORT**

**COMMITTEE ON PUBLIC ACCOUNTS**  
**(2024-25)**

**(EIGHTEENTH LOK SABHA)**

**AUDIT OF PAY & ALLOWANCES IN  
POLICE DEPARTMENT, UT,  
CHANDIGARH**

[Action Taken by the Government on the Observations and  
Recommendations of the Committee contained in their 122<sup>nd</sup> Report  
(17<sup>th</sup> Lok Sabha)]

**MINISTRY OF HOME AFFAIRS**



*Presented to Lok Sabha on: 21 ~~20~~-03-2025*

*Laid in Rajya Sabha on: 20-03-2025*

**LOK SABHA SECRETARIAT  
NEW DELHI**

**March 2025/ Phalguna 1946 (Saka)**

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## COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

(2024-25)

Shri K. C. Venugopal - Chairperson

### **MEMBERS** **LOK SABHA**

2. Shri T. R. Baalu
3. Dr. Nishikant Dubey
4. Shri Jagdambika Pal
5. Shri Jai Parkash
6. Shri Ravi Shankar Prasad
7. Shri C. M. Ramesh
8. Shri Magunta Sreenivasulu Reddy
9. Prof. Sougata Ray
10. Smt. Aparajita Sarangi
11. Dr. Amar Singh
12. Shri Tejasvi Surya
13. Shri Anurag Singh Thakur
14. Shri Balashowry Vallabhaneni
15. Shri Dharmendra Yadav

### **RAJYA SABHA**

16. Shri Ashokrao Shankarrao Chavan
17. Shri Shaktisinh Gohil
18. Dr. K. Laxman
19. Shri Praful Patel
20. Shri Sukhendu Sekhar Ray
21. Shri Tiruchi Siva
22. Shri Sudhanshu Trivedi

### **Secretariat**

- |                          |   |                   |
|--------------------------|---|-------------------|
| 1. Dr. Sanjeev Sharma    | - | Joint Secretary   |
| 2. Shri Muraleedharan. P | - | Director          |
| 3. Shri Vijay Mishra     | - | Committee Officer |

## INTRODUCTION

I, the Chairperson, Committee on Public Accounts (2024-25) having been authorized by the Committee, do present this Fifteenth Report (18<sup>th</sup> Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their One Hundred and Twenty second Report (17<sup>th</sup> Lok Sabha) on “Audit of Pay & Allowances in Police Department, UT, Chandigarh” relating to the Ministry of Home Affairs.

2. The One Hundred and Twenty second Report was presented to Lok Sabha/ laid on the Table of Rajya Sabha on 8<sup>th</sup> February, 2024. The Committee considered the draft Action Taken Report on the subject and adopted the same at their sitting held on 12<sup>th</sup> February, 2025. Minutes of the Sitting of the Committee form appendix to the Report.

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 place on 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 122<sup>nd</sup> Report (17<sup>th</sup> Lok Sabha) is given at Appendix-II

NEW DELHI:  
12 February, 2025  
23 Magha, 1946 (*Saka*)

K. C. VENUGOPAL  
Chairperson,  
Public Accounts Committee

## **CHAPTER - I**

### **REPORT**

This Report of the Committee on Public Accounts deals with the action taken by the Government on the Observations/Recommendations of the Committee contained in their One Hundred and Twenty Second Report (17<sup>th</sup> Lok Sabha) on “**Audit of Pay & Allowances in Police Department, UT, Chandigarh**” based on Para 3.2 of C&AG Report No. 24 of 2022 pertaining to Ministry of Home Affairs.

2. The One Hundred and Twenty Second Report was presented to Lok Sabha and laid in Rajya Sabha on 8<sup>th</sup> February, 2024. The Report contained seven Observations/Recommendations. Action Taken Notes on all the Observations/Recommendations have been received from the Ministry Home Affairs and are categorized as under:

i. Observations/Recommendations which have been accepted by the Government:

**Para Nos. 1, 2, 3, 4, 5, 6 & 7**

**Total: 7**

**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: 0**

**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: 0**

**Chapter – IV**

iv. Observations/Recommendations in respect of which Government have furnished interim replies/no replies:

**Para Nos. NIL**

**Total: 0**

**Chapter– V**

3. The Committee’s examination of the subject ‘Audit of Pay & Allowances in Police Department, UT, Chandigarh’ revealed significant irregularities primarily stemming from deficiencies in internal controls and IT systems, compounded by negligence

among Drawing & Disbursing Officers under the Director General of Police, UT Chandigarh. Audit scrutiny found that inappropriate payments totaling Rs. 1.60 Crore, including pay, allowances, LTC, and other benefits, were disbursed to police personnel during 2017-2020. While Rs. 1.10 Crore had been recovered following audit scrutiny, bills and vouchers for various payments remain untraceable, hampering assurance on payment accuracy. Multiple issues such as excess conveyance allowance, salary overpayments, non-recovery of inadmissible payments, irregularities in compensatory pay, house rent allowance, leave encashment, and questionable pay arrears were also revealed by Audit. The Committee had accordingly given their Observations/Recommendations in their One Hundred and Twenty Second Report.

4. The Action Taken Notes furnished by the Ministry of Home Affairs on the Observations/Recommendations of the Committee contained in their One Hundred and Twenty Second Report (Seventeenth Lok Sabha) have been reproduced in the relevant chapters of this Report. In the succeeding paragraphs, the Committee have dealt 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 Home Affairs to furnish Action Taken Notes in respect of Observations/Recommendations contained in Chapter- I within three months of the presentation of the Report to the Parliament.**

6. The Committee in their original Report No, 122 (17<sup>th</sup>L.S) had recommended as under:-

“While examining the subject, the Committee take note of the Ministry's efforts to update the software and prevent irregularities. In this regard, the Committee recommend continuous efforts be undertaken in enhancing internal control measures. This includes regular reviews and updates to the existing system to prevent loopholes that may lead to financial irregularities. Ongoing vigilance is crucial to maintaining the effectiveness of internal controls. The Committee would also like to suggest periodic assessments to identify emerging risks and address them promptly. By fostering a proactive approach, the Ministry can ensure the sustained integrity of financial processes.”

[Recommendation Para No.1]

7. The Ministry of Home Affairs in their action taken reply have stated as under:-

“As informed by Chandigarh Administration, with the help of NIC, UT, Chandigarh has capped the allowances to the maximum limits and updated the software according to admissibility of allowances in 7th Central Pay Commission as per recommendations

of C&AG. Further, regular audit is being conducted by the AG, UT, Chandigarh. Test checks has also been applied to plug the loopholes. “

8. Vetting Comments of Audit are as under: -

“Efforts made to establish strong internal controls needs to be apprised.”

9. Updated Action Taken reply of the Ministry is as under: -

“To implement a robust system of Internal Audit and in order to implement the check and balances in the financial matters, Chandigarh Administration has initiated the process for creation of Accounts and Internal Audit Cell consisting of 05 posts of Accounts Functionaries, which is under process.

**10. The Committee had acknowledged the Ministry's efforts to update software and enhance internal controls to prevent financial irregularities. In light of the recent developments reported by the Chandigarh Administration, including the capping of allowances and regular audit being conducted by AG, UT, Chandigarh, the Committee recommend that these initiatives be further strengthened through continuous evaluation and updation of requisite software. This should also involve regular monitoring and reviews of the existing systems to close any potential loopholes. The Committee emphasize the need for ongoing vigilance and periodic assessments to identify emerging risks, ensuring that any issues are promptly addressed. The Committee have been informed about initiation of steps towards creation of Accounts and Internal Audit Cell by Chandigarh Administration. In this regard, the Committee desire that they be apprised of the updated action taken towards creation of the Cell. The Committee further recommend a proactive approach by the Ministry towards maintaining internal controls so as to preserve the integrity of financial processes while effectively mitigating risks associated with fund disbursement.**

11. The Committee in their original Report No, 122 (17<sup>th</sup>L.S) had recommended as under:-

“The Committee observe substantial discrepancies, particularly in the disbursement of funds within the Department. They note from the Audit findings that inadmissible payments totaling to Rs.1.60 crore were made to Police personnel due to internal and IT control deficiencies. In light of this, the Committee recommend for swift initiation of recovery procedures to reclaim the entire amount. Furthermore, the Committee stress the importance of assigning responsibility for the lapses in disbursement, urging a clear delineation of accountability for Drawing and Disbursing Officers.”



12. The Ministry of Home Affairs in their action taken reply have stated as under:-

“As informed by Chandigarh Administration, due recoveries have been made from the beneficiaries/police personnel and an amount of Rs.21.53 lakh is outstanding as on 02/2024. Rs. 3.07 lakh is pending against absentee/retired/deceased police personnel out of which Rs. 2,06,651 is under recovery from one police personnel who was going absent earlier but has joined duty now, therefore, the recovery is expected to be made by January 2025 and for balance of Rs. 1,01,232, the Chandigarh Police Department is making efforts to recover the amount from the families of deceased police personnel. Recovery of the remaining amount of Rs.18.46 lakh is under process, out of which (i) an amount of Rs. 8,83,422 is expected to be recovered by January 2025, (ii) bill of Rs. 56,329 has been traced out by the crime branch and payment has been verified and found genuine, hence, not to be recovered, (iii) case to recover Rs. 5,07,171 from DCRG has been referred to AG, UT, Chandigarh, (iv) for an amount of Rs 2,71,270, bank account has been freezed and recovery is to be made after obtaining orders from appropriate court of law (District and Sessions Court, Chandigarh) and (v) for an amount of Rs. 1,27,270, it is submitted that concerned official was under suspension and his subsistence allowance was also stopped as he had not been reporting, hence, recovery will be re-initiated once he joins duty.

A case FIR No.25 has already been registered at PS-3, Chandigarh which is under investigation by crime branch and the dealing hands responsible for preparing such bills of inadmissible payments have been suspended and 13 officials have been arrested so far by the Crime Branch during the investigation of case and departmental action has also been initiated against them. Further, regular departmental enquires have also been initiated against other delinquent officials to ascertain their roles in embezzlement so that penal action also be taken against the defaulters.

The accountability of DDOs can only be ascertained upon the outcome of investigation and will be reported after outcome of investigation.”

13. Vetting Comments of Audit are as under: -

“Final action still awaited.”

14. Updated Action Taken reply of the Ministry is as under: -

“As informed by Chandigarh Administration, an amount of Rs.20,93,641/- is outstanding as on 06/2024, out of which Rs.5,17,808/- is under recovery and is expected to be fully recovered by Jan, 2025. Rs.1,01,232/- is outstanding against deceased/absentee and department is trying to making correspondence with families of such officials to recover the amount with the help of SIT. Rs.12,91,002/- is outstanding against a retired official namely Sh. Jasvir Singh, 1062/CP and the Police department, Chandigarh has submitted an application in the District Court, UT of Chandigarh to recover the amount from him out of the seized amount of Rs.32.00 lakhs. Rs.56,329/- has been verified and not to be recovered. An amount of Rs.1,27,270/- is also

outstanding against one official who is under suspension. The amount will be recovered as soon as he reports to the Police Department, Chandigarh. “

**15. The Committee had observed significant discrepancies in the disbursement of funds within the Department, particularly regarding inadmissible payments totaling Rs. 1.60 crore made to Police personnel due to deficiencies in internal and IT controls. In light of the ongoing recovery efforts, which have resulted in an outstanding amount of Rs.20,93,641/- as on 06/2024, the Committee recommend that the Chandigarh Administration prioritize the swift recovery of this amount. The Committee also stress the importance of establishing clear accountability for all Drawing and Disbursing Officers (DDOs) involved in these disbursements, with accountability measures based on the outcomes of ongoing investigations. The Committee further urge the implementation of internal control measures including enhanced IT controls and comprehensive training programs for officials involved in financial management, to prevent future discrepancies. The Committee also desire periodic reports on recovery progress and investigation outcomes until all issues are resolved.**

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## **CHAPTER-II**

**Observation/Recommendation:-**

While examining the subject, the Committee take note of the Ministry's efforts to update the software and prevent irregularities. In this regard, the Committee recommend continuous efforts be undertaken in enhancing internal control measures. This includes regular reviews and updates to the existing system to prevent loopholes that may lead to financial irregularities. Ongoing vigilance is crucial to maintaining the effectiveness of internal controls. The Committee would also like to suggest periodic assessments to identify emerging risks and address them promptly. By fostering a proactive approach, the Ministry can ensure the sustained integrity of financial processes.

**[ Para 1 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

**Action Taken**

As informed by Chandigarh Administration, with the help of NIC, UT, Chandigarh has capped the allowances to the maximum limits and updated the software according to admissibility of allowances in 7th Central Pay Commission as per recommendations of C&AG. Further, regular audit is being conducted by the AG, UT, Chandigarh. Test checks has also been applied to plug the loopholes.

**Vetting Comments of Audit**

Efforts made to establish strong internal controls needs to be apprised.

**Updated Action Taken reply of the Ministry**

To implement a robust system of Internal Audit and in order to implement the check and balances in the financial matters, Chandigarh Administration has initiated the process for creation of Accounts and Internal Audit Cell consisting of 05 posts of Accounts Functionaries, which is under process.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**

**(Please see Para No. 10 of Chapter- I for comments of the Committee)**

**Observation/Recommendation**

The Committee also note the payment issue which occurred during the probation period and the ongoing review of policies. The Committee recommend expeditious clarification and establishment of clear guidelines for payments during the probationary period. This, in their opinion, is essential to prevent ambiguity and ensure adherence to standard procedures. The Ministry should promptly finalize the review of policies and provide clear directives regarding payment protocols for personnel during their probationary period. A transparent and well-defined policy framework will not only avoid potential financial irregularities but also promote consistency and fairness in payment practices.

**[Para 2 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

### **Action Taken**

As informed by Chandigarh Administration, it is submitted that w.e.f. 01.04.2022, the service conditions for employees of UT, Chandigarh are governed by Central Civil Services Rules as per Govt. of India MHA Notification No.G.S.R 230(E) dated 29.03.2022. In central civil services rules, full pay and allowances are admissible during the probation period.

### **Vetting Comments of Audit**

No further comments, please.

### **Updated Action Taken reply of the Ministry**

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

Sd/-  
**(Ashutosh Agnihotri)**  
**Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**

### **Observation/Recommendation**

The Committee acknowledge the ongoing efforts to trace missing bills. The Committee, here, recommend implementing robust record-keeping measures, including digitization, to enhance traceability and accountability. They feel that thorough documentation is crucial for transparency and effective audit processes. The Committee recommend that the Ministry should prioritize the completion of digitization efforts for all relevant records, ensuring a comprehensive and easily accessible database. This will facilitate efficient tracking of bills and vouchers thus minimizing the risk of missing documents. The Committee would like to encourage the Ministry to establish stringent procedures for record maintenance to prevent future challenges in document retrieval.

**[Para 3 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

### **Action Taken**

As informed by Chandigarh Administration, the Police Department is now exercising to prepare various e-bills such contingency payments, payment of education allowance, Dress Allowance etc. to ensure digitization of office records. Salary Bills are already being prepared through e-Sevarth portal. E-Office is also being used in the department to ensure digitization of office procedures and maintenance of office records and its retrieval.

### **Vetting Comments of Audit**

No further comments, please.

### **Updated Action Taken reply of the Ministry**

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**

## **Observation/Recommendation**

The Committee observe substantial discrepancies, particularly in the disbursement of funds within the Department. They note from the Audit findings that inadmissible payments totaling to Rs.1.60 crore were made to Police personnel due to internal and IT control deficiencies. In light of this, the Committee recommend for swift initiation of recovery procedures to reclaim the entire amount. Furthermore, the Committee stress the importance of assigning responsibility for the lapses in disbursement, urging a clear delineation of accountability for Drawing and Disbursing Officers.

**[ Para 4 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

## **Action Taken**

As informed by Chandigarh Administration, due recoveries have been made from the beneficiaries/police personnel and an amount of Rs.21.53 lakh is outstanding as on 02/2024. Rs. 3.07 lakh is pending against absentee/retired/deceased police personnel out of which Rs. 2,06,651 is under recovery from one police personnel who was going absent earlier but has joined duty now, therefore, the recovery is expected to be made by January 2025 and for balance of Rs. 1,01,232, the Chandigarh Police Department is making efforts to recover the amount from the families of deceased police personnel. Recovery of the remaining amount of Rs.18.46 lakh is under process, out of which (i) an amount of Rs. 8,83,422 is expected to be recovered by January 2025, (ii) bill of Rs. 56,329 has been traced out by the crime branch and payment has been verified and found genuine, hence, not to be recovered, (iii) case to recover Rs. 5,07,171 from DCRG has been referred to AG, UT, Chandigarh, (iv) for an amount of Rs 2,71,270, bank account has been freezed and recovery is to be made after obtaining orders from appropriate court of law (District and Sessions Court, Chandigarh) and (v) for an amount of Rs. 1,27,270, it is submitted that concerned official was under suspension and his subsistence allowance was also stopped as he had not been reporting, hence, recovery will be re-initiated once he joins duty.

A case FIR No.25 has already been registered at PS-3, Chandigarh which is under investigation by crime branch and the dealing hands responsible for preparing such bills of inadmissible payments have been suspended and 13 officials have been arrested so far by the Crime Branch during the investigation of case and departmental action has also been initiated against them. Further, regular departmental enquires have also been initiated against other delinquent officials to ascertain their roles in embezzlement so that penal action also be taken against the defaulters.

The accountability of DDOs can only be ascertained upon the outcome of investigation and will be reported after outcome of investigation.

## **Vetting Comments of Audit**

Final action still awaited.

### **Updated Action Taken reply of the Ministry**

As informed by Chandigarh Administration, an amount of Rs.20,93,641/- is outstanding as on 06/2024, out of which Rs.5,17,808/- is under recovery and is expected to be fully recovered by Jan, 2025. Rs.1,01,232/- is outstanding against deceased/absentee and department is trying to making correspondence with families of such officials to recover the amount with the help of SIT. Rs.12,91,002/- is outstanding against a retired official namely Sh. Jasvir Singh, 1062/CP and the Police department, Chandigarh has submitted an application in the District Court, UT of Chandigarh to recover the amount from him out of the seized amount of Rs.32.00 lakhs. Rs.56,329/- has been verified and not to be recovered. An amount of Rs.1,27,270/- is also outstanding against one official who is under suspension. The amount will be recovered as soon as he reports to the Police Department, Chandigarh.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**

**(Please see Para No. 15 of Chapter- I for comments of the Committee)**

## **Observation/Recommendation**

In addressing specific instances of financial irregularities, the Committee emphasize the need for disciplinary measures against officials responsible for making incorrect entries that resulted in unauthorized benefits. They are also inclined to recommend corrective actions be taken to ensure adherence to established rules and regulations.

**[ Para 5 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

## **Action Taken**

As informed by Chandigarh Administration, a case FIR No.25 has already been registered at PS-3, Chandigarh which is under investigation by crime branch and the dealing hands responsible for preparing such bills of inadmissible payments have been suspended and 13 officials have been arrested so far by the Crime Branch during the investigation of case and departmental action has also been initiated against them. However, regular departmental enquires have also been initiated against other delinquent officials to ascertain their roles in embezzlement so that penal action also be taken against the defaulters. With the help of NIC, various checks such as capping of maximum admissibility of allowances, inclusion of Date of Retirement has also been applied. Periodical internal checks are also being applied to ensure adherence to established rules and regulations.

## **Vetting Comments of Audit**

In view of the initiations taken by the Ministry, no further comments, please.

## **Updated Action Taken reply of the Ministry**

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**



### **Observation/Recommendation**

To ensure financial accuracy, the Committee would like to stress upon a comprehensive internal check, specifically for Pay, arrears, LTC, TA, Medical claims etc. This internal audit should be conducted regularly to rectify excess, double, or inadmissible payments, thereby safeguarding against future financial irregularities.

**[ Para 6 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

### **Action Taken**

As informed by Chandigarh Administration, with the help of NIC, various checks such as capping of maximum admissibility of allowances, inclusion of Date of Retirement has also been applied. Periodical internal checks are also being applied to ensure adherence to established rules and regulations and avoid any overpayments. To implement a robust system of internal audit, a proposal is also under process for creation of 05 posts of Accounts functionaries.

### **Vetting Comments of Audit**

Proposal to establish Robust system of internal audit is pending. Final action taken would be awaited.

### **Updated Action Taken reply of the Ministry**

To implement a robust system of Internal Audit and in order to implement the check and balances in the financial matters, Chandigarh Administration has initiated the process for creation of Accounts and Internal Audit Cell consisting of 05 posts of Accounts Functionaries which is under process.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October,2024**

### **Observation/Recommendation**

Recognizing the pivotal role of IT systems in financial management, the Committee would also like to underscore the importance of a thorough review to be undertaken. They would recommend the incorporation of provisions in the system to promptly deactivate the salary accounts of retired or terminated employees, with the aim of recovering Rs.1.60 crore of inadmissible payments. They would also recommend that validation checks within the IT systems should be implemented to cap various allowances at their maximum limits, and thereby mitigate the risk of overpayments.

**[Para 7 of the 122<sup>nd</sup> Report of the Public Accounts Committee  
(Seventeenth Lok Sabha)]**

### **Action Taken**

As informed by Chandigarh Administration, with the help of NIC, UT, Chandigarh, various checks such as capping of maximum admissibility of allowances, inclusion of Date of Retirement has also been applied. Moreover, now enhancement in pay of officials other than annual increment have been started to be mapped with the approval of Central Treasury, UT, Chandigarh thereby ensuring double checks to avoid over disbursement of salary.

### **Vetting Comments of Audit**

No further comments, please.

### **Updated Action Taken reply of the Ministry**

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

**Sd/-  
(Ashutosh Agnihotri)  
Additional Secretary**

**Ministry of Home Affairs OM No. U-14037/5/2022-CPD(CHD) dated October, 2024**

### **CHAPTER-III**

**Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government**

**NIL**

## CHAPTER-IV

**Observations/Recommendations in respect of which replies of the 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/no replies**

**NIL**

**NEW DELHI:  
12 February, 2025  
23 Magha 1946 (Saka)**

**K.C. VENUGOPAL  
Chairperson,  
Committee on Public Accounts**

**MINUTES OF THE THIRTEENTH SITTING OF THE COMMITTEE ON PUBLIC ACCOUNTS (2024-25) HELD ON 12 FEBRUARY, 2025**

The Committee on Public Accounts sat on Wednesday, the 12 February, 2025 from 1500 hrs to 1715 hrs in Committee Room D, Parliament House Annexe, New Delhi.

**PRESENT**

Shri K.C. Venugopal - Chairperson

**Members**

**LOK SABHA**

2. Dr. Nishikant Dubey
3. Smt. Aparajita Sarangi
4. Dr. Amar Singh
5. Shri Tejasvi Surya
6. Shri Anurag Singh Thakur
7. Shri Dharmendra Yadav
8. Shri T. R. Baalu
9. Prof. Sougata Ray

**RAJYA SABHA**

10. Dr. K. Laxman
11. Shri Tiruchi Siva

**LOK SABHA SECRETARIAT**

- |    |                         |   |                  |
|----|-------------------------|---|------------------|
| 1. | Dr. Sanjeev Sharma      | - | Joint Secretary  |
| 2. | Shri Muraleedharan. P   | - | Director         |
| 3. | Shri Alok Mani Tripathi | - | Deputy Secretary |
| 4. | Shri Pankaj Sharma      | - | Deputy Secretary |
| 5. | Shri Atul Bhawe         | - | Deputy Secretary |
| 6. | Smt. Malvika Mehta      | - | Deputy Secretary |

**REPRESENTATIVES OF THE OFFICE OF THE COMPTROLLER AND AUDITOR  
GENERAL OF INDIA**

1. Sh. Rebecca Mathai - Dy. CAG
2. Ms. Atreyee Das - Dy. CAG
3. Ms. Smita S. Chaudhari - Dy. CAG
4. Sh. Samar Kant Thakur - Director General

**REPRESENTATIVES OF THE MINISTRY OF XXXXXX**

1. XXXXXXXXXXXX
2. XXXXXXXXXXXX
3. XXXXXXXXXXXX
4. XXXXXXXXXXXX
5. XXXXXXXXXXXX
6. XXXXXXXXXXXX
7. XXXXXXXXXXXX
8. XXXXXXXXXXXX
9. XXXXXXXXXXXX

**PART A**

XXXXX XXXXX XXXXX XXXXX XXXXX XXXXX

**PART B**

Thereafter, Hon'ble Chairperson stated that the following nine draft reports may be taken up for consideration and adoption :-

- a. XXXXX
- b. XXXXX
- c. XXXXX
- d. XXXXX
- e. XXXXX
- f. Action Taken by the Government on the  
Observations/Recommendations of the Committee contained in their

122<sup>nd</sup> Report (17th LS) on 'Audit of Pay and Allowances in Police Department, UT, Chandigarh'

- g. XXXXX
- h. XXXXX
- i. XXXXX

After some deliberations, the Committee adopted the aforesaid Draft Reports without any modifications and authorised the Chairperson to finalise the Reports in the light of factual verification done by the Audit.

***The Committee then adjourned.***

***A copy of the proceedings of the Sitting has been kept on record.***



*(Vide Paragraph 5 of Introduction)*

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

<b>(i)</b>	<b>Total number of 07 Observations/Recommendations</b>	
<b>(ii)</b>	<b>Observations/Recommendations of the Committee which have been accepted by the Government: Para Nos. 1, 2, 3, 4,5,6 and 7</b>	<b>Total: 07 Percentage: 100</b>
<b>(iii)</b>	<b>Observations/Recommendations which the Committee do not desire to pursue in view of the reply of the Government: Para No. – NIL</b>	<b>Total: 0 Percentage: 0</b>
<b>(iv)</b>	<b>Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration: Para No. – NIL</b>	<b>Total: 0 Percentage: 0</b>
<b>(v)</b>	<b>Observations/Recommendations in respect of which the Government have furnished interim replies: Para No. – NIL</b>	<b>Total: 0 Percentage: 0</b>

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