

# **NON COMPLIANCE BY DEPARTMENT OF POSTS**

[Action Taken by the Government on the Observations/Recommendations of the Committee contained in their 89<sup>th</sup> Report (16<sup>th</sup> Lok Sabha)]

**MINISTRY OF COMMUNICATIONS (DEPARTMENT OF  
POSTS)**

**PUBLIC ACCOUNTS COMMITTEE  
(2019-20)**

**FIFTEENTH REPORT**

---

**SEVENTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

PAC NO. 2196

**FIFTEENTH REPORT**  
**PUBLIC ACCOUNTS COMMITTEE**  
**(2019-20)**

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**MINISTRY OF COMMUNICATIONS**  
**(DEPARTMENT OF POSTS)**



*Presented to Lok Sabha on:* .....

*Laid in Rajya Sabha on:* .....

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

March, 2020 /Chaitra, 1942 (Saka)

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- II Analysis of the Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their Ninety-third Report (Sixteenth Lok Sabha)

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*\*Not appended to the cyclostyled copy of the Report*

# **COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**

**Shri Adhir Ranjan Chowdhury - Chairperson**

## **MEMBERS**

### **LOK SABHA**

2. Shri T. R. Baalu
3. Shri Subhash Chandra Baheria
4. Shri Sudheer Gupta
5. Smt. Darshana Vikram Jardosh
6. Shri Bhartruhari Mahtab
7. Shri Ajay (Teni) Misra
8. Shri Jagdambika Pal
9. Shri Vishnu Dayal Ram
10. Shri Rahul Ramesh Shewale
11. Shri Rajiv Ranjan Singh alias Lalan Singh
12. Dr. Satya Pal Singh
13. Shri Jayant Sinha
14. Shri Balashowry Vallabhaneni
15. Shri Ram Kripal Yadav

### **RAJYA SABHA**

16. Shri Rajeev Chandrasekhar
17. Prof. M. V. Rajeev Gowda
18. Shri Naresh Gujral
19. Shri P. Bhattacharya\*
20. Shri C. M. Ramesh
21. Shri Sukhendu Sekhar Ray
22. Shri Bhupender Yadav

## **SECRETARIAT**

1. Shri T. G. Chandrasekhar - Joint Secretary
2. Shri M.L.K Raja - Director
3. Shri Paolienlal Haokip - Additional Director
4. Shri Shankarnath Sharma - Assistant Committee Officer

\* Elected w.e.f. 10 February, 2020 in lieu of vacancy caused due to resignation of Shri Bhubaneswar Kalita from Rajya Sabha on 05 August, 2019.

## INTRODUCTION

I, the Chairperson, Public Accounts Committee (2019-20), having been authorised by the Committee, do present this Fifteenth Report (Seventeenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Eighty-Ninth Report (Sixteenth Lok Sabha) on “**Non Compliance by Department of Posts**” relating to Ministry of Communications (Department of Posts).

2. The Fifteenth Report was presented to Hon'ble Speaker on 23<sup>rd</sup> March, 2020. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the Fifteenth Report at their sitting held on 23<sup>rd</sup> March, 2020. 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 thick type 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 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 Eighty-Ninth Report (Sixteenth Lok Sabha) is given at *Appendix*.

NEW DELHI;  
March, 2020  
Chaitra, 1942 (*Saka*)

ADHIR RANJAN CHOWDHURY  
Chairperson  
Public Accounts Committee

**REPORT**  
**PART - I**

This Report of the Committee deals with the Action Taken by the Government on the Observations and Recommendations contained in their 89<sup>th</sup> Report (16<sup>th</sup> Lok Sabha) on the subject "**Non-Compliance by Department of Posts**" relating to the Ministry of Communications(Department of Posts).

2. The Eighty-ninth Report (16<sup>th</sup> Lok Sabha) was presented to the Lok Sabha/laid in Rajya Sabha on 9<sup>th</sup> February, 2018. It contained fourteen Observations/Recommendations. Action taken Notes in respect of all the Observations/Recommendations have been received from the Ministry of Communications(Department of Posts) and these have been categorized as under:

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

Para Nos. 1, 3, 4, 5, 6, 7, 8, 9,10,11,12 & 14

**Total: 12**  
**Chapter – II**

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

Para No. 13

**Total: 01**  
**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 No. 2

**Total: 01**  
**Chapter – IV**

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies:

Para Nos. NIL

**Total: NIL**  
**Chapter – V**

3. In their 89<sup>th</sup> Report (16<sup>th</sup> Lok Sabha), the Committee had found that Department of Posts had a pendency in the reconciliation with Bank Scrolls and unlinking of drawings from Bank and remittances of Post Office Schedules with Bank Scrolls; existence of credit and debit suspense in various Postal Accounts Offices; un-posting of Cash Certificates in the Stock and Issue Register and also incomplete recovery of misappropriated Cash Certificates; huge delays in clearance of outstanding amount in Objection Book of Money Orders; inordinate delays in recovery of pension disbursements by the Post Offices and commission due from Departments such as EPFO, CMPF and DOT/BSNL; and cash retention in excess of the prescribed maximum limit in Post Offices.

4. The Action Taken Notes furnished by the Ministry of Communications (Department of Posts) to each of the Observations/Recommendations of the Committee contained in their Eighty-ninth Report 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 require comments or reiteration.

**A. Reconciliation of the Post Office Schedules with Bank Scrolls  
(Recommendation Para No. 2)**

5. The Committee in their Original Report had noted that system improvements have been effected with regard to reconciliation of Post Office schedules with Bank scrolls. They also noted, however, that pendency remains of the Audit period even after a lapse of 3 years. Some of these schedules were found pending since 2004. An amount of ₹ 14218.72 crore towards drawings from Banks and remittances to the extent of ₹ 8071.69 crore and ₹ 18566.14 crore remained unlinked in Bank scrolls and Post office schedules respectively. The Committee were constrained to observe the conspicuous silence of the Ministry regarding the latest figure of the reconciliation amount of Post office schedules with Bank scrolls. They had, therefore, desired that the Department complete all pending reconciliation and pairing work, including the years prior to and post the audited period, within a specified time, not later than six months from the date the report was presented to Parliament. They also recommended that a quarterly review of the performance of all the PAOS to be put in place to check any pending reconciliation of Post Office Schedules and Bank scrolls.

6. The Department in their Action Taken Note submitted as under:  
"The Department has been undertaking vigorous efforts to complete all reconciliation and pairing work including the years prior to and post audited period within a specified time. However, the work for reconciliation of Post Office Schedules with Bank scroll was being done manually till 2011-12 and the arrear was due to acute shortage of staff and non receipt of Post Office Schedules in time. The situation of availability of staff had not improved due to various litigations. Therefore, the Department is trying to clear all the manual arrears with the limited staff that it has. In 2012, PACS (Postal Accounts Current System) software was implemented in Postal Accounts Offices for reconciliation purpose wherein Post Office Schedules in electronic format are uploaded at Head Post

Office level and Bank scrolls are received electronically from Bank Focal Point Branches and uploaded at Postal Accounts Offices level. Introduction of the software had increased the efficiency in reconciliation and pairing work in Postal Accounts Offices. It may be pertinent to note that one of the reasons for the massive unlinked amounts in pairing work is mainly due to receiving of bank scrolls without cheque number, and challan number and sometimes there is an error even in the consolidated amount in Bank instruments and sometimes there is error in reverse entries. Merger of SBI Associated Banks have also created a major issue wherein scrolls are not in order. All these matters have been taken up in regular CMC (Circle Monitoring Committee) meetings held with Banks by Postal Accounts Offices and these issues have also been raised in Standing Advisory Committee Meetings (held by RBI) and APEX Level Meetings in the CGA. As recommended, stringent review of pending bank reconciliation has been taken up by the Department and performance of all PAOS in this regard is being reviewed on a monthly basis."

7. The Committee in their 89<sup>th</sup> Report (16<sup>th</sup> Lok Sabha) had recommended the Department of Posts to complete reconciliation and pairing work of Post office schedules with Bank scrolls including the years prior to and post the audited period within six months from the date of presentation of the Report. The Committee are, however concerned to see that the Action Taken Note furnished by the Department is silent on the progress, not to mention completion of the reconciliation process of the Post Office schedules with Bank Scrolls. The Ministry submitted that vigorous efforts are being made to complete the reconciliation and pairing work manually till 2011-2012 with acute shortage of manpower and that the introduction of the Postal Accounts Current System (PACS) software in 2012 in Postal Accounts Offices increased the efficiency in the reconciliation and pairing work. The Committee reiterate that the Department complete all pending reconciliation and pairing work of the Post Office Schedules with Bank Scrolls till 2012 and apprise the status of the same within six months of the presentation of this Report.

**B. Credit and Debit Suspenses  
(Recommendation Para No. 3)**

8. The Committee in the original Report took serious note of the existence of ₹ 2.79 crore under credit suspense and ₹ -8.67 crore under debit suspense in the various PAOs. They observed that the Department have checked the problem of any fresh suspense balances accumulation by leveraging IT. However, the position of Suspense balances of earlier years remained huge. The Committee had desired that a special drive with a set time frame be launched to clear all such cases and any failure to clear arrears by a stipulated date may be strictly dealt with and appropriate punishment meted out to officials concerned.

9. The Department in its Action Taken Note submitted as under:  
 "As directed by the Hon'ble Committee special drive to settle all suspense balances have been initiated by the Department in all Postal Circles to liquidate the huge accumulation of suspense amount and significant results have been achieved. Accordingly, ₹2015.69 crore out of ₹ 2016.97 crore in credit suspense and ₹ 1529.2 crore out of ₹1529.83 crore in debit suspense has been settled for period related to 2009-10 to 2012 for 14 Postal circles as pointed out in CAG report. It may however be pertinent to note that Suspense clearance is a dynamic and ongoing exercise and that suspense is being settled and created. In order to liquidate the suspense balance extra efforts are being made at Postal Accounts Office level for which instructions have been issued by the Head Quarters from time to time. Stringent monitoring of liquidation of suspense balance has been initiated at the highest levels through monthly video conferences. The Postal Accounts Office wise outstanding progressive suspense balance is given as under:

**Suspense at the end of March 2018**

Sl.No.	Circles	Credit (In Crore)	Debit (In Crore)
1.	Andhra Pradesh	199.94	3.32
2.	Assam	159.19	217.39
3.	Base	-8.28	-90.4
4.	Bihar	50.27	4.08
5.	Chhattisgarh	0.01	3.99
6.	Delhi	11.6	7.56
7.	Gujarat	2.33	-10.08
8.	Haryana	0.07	0.41
9.	Himachal Pradesh	17.47	-1.01
10.	Jammu & Kashmir	-19.86	91.68
11.	Jharkhand	-8.51	0
12.	Karnataka	-3.26	-38.55
13.	Kerala	7.946.54	
14.	Madhya Pradesh	42.33	53.39
15.	Maharashtra	-26.73	-62.12
16.	North East	12.76	5.05
17.	Orissa	8.79	10.95
18.	Punjab	1.19	2.91
19.	Rajasthan	0.02	-0.02
20.	Tamil Nadu	-10.33	7.06
21.	Telegana	97.29	7.97
22.	Uttarakhand	13.47	19.72
23.	Uttar Pradesh	61.57	23.07
24.	West Bengal	159.37	96.69
	<b>Total</b>	<b>768.64</b>	<b>359.6</b>

As noted earlier suspense clearance is a dynamic and ongoing process and therefore it is not possible to clear all suspense within a stipulated time as desired by the Hon'ble Committee. However, the Department is working actively to ensure that the suspense amounts are kept at a bare minimum. It is also informed that IT modernization project is being implemented in the Department which would be a game changer. After the stabilization of the IT infrastructure creation of suspense balance would be reduced tremendously. Further, as desired any official found responsible for deliberately obstructing the process of settlement of suspense balance would be strictly punished."

10. The Committee appreciate the effort of the Department of Posts in achieving significant results in its special drive to settle/liquidate the huge accumulation of suspense amount of ₹ 2015.69 crore out of ₹ 2016.97 crore in the credit suspense account and ₹1529.2 crore out of ₹1529.83 crore in the debit suspense account. However, the Committee note with concern that the Action Taken Note furnished by the Department has no timeline to clear the suspense balances in the various Postal Accounts Offices. The Committee, therefore, recommend the Department to clear the pending 'credit' and 'debit suspense amounts in a time bound manner and apprise the Committee of the status within six months of the presentation of this Report. The Committee also desire to be apprised on the progress of the Information Technology Project.

**C. Un-posting Cash Certificates  
(Recommendation Para No. 4)**

11. The Committee had noted that 27,90,228 Cash Certificates valuing ₹ 1420.92 crore remained unposted in the Stock and Issue Register in 13 out of 15 PAOs as on 31<sup>st</sup> march, 2012. Further, in eight out of 13 PAOs, posting of Cash Certificates were not done for more than 10 years and in four PAOs i.e. Hyderabad, Chennai, Lucknow and Bhopal and more than one lakh up-posted items in each PAO were found. They also noted that of the ₹ 94.52 crore misappropriated in a scam involving Cash Certificates, only ₹ 10 to 12 crore had been recovered from different offenders. 13 Prime Offenders were awarded penalties of dismissal from service. 26 regular cases had been registered with the CBI, in which 12 FIRs had been registered and in 14 cases, cases of disproportionate assets were at various stages of examination of evidence/witnesses. Properties of the accused have been attached and depending on the verdict of the Hon'ble Courts, recovery would be made from the properties. The Committee had desired that the cases registered should be vigorously pursued and exemplary punishment awarded to the culprits. The Committee also wished to be apprised of the position after the implementation of the Electronic format, and a statement on whether any internal audit on the functioning and efficiency of the new system had been conducted, and the outcome thereof.

12. The Department in their Action Taken Note submitted as under:  
"2318067 cash certificates valuing ₹ 1316.67 crore out of 2790228 un -posted cash certificates valuing ₹ 1420.92 crore have been settled. Currently 472461 Cash Certificates valuing ₹ 104.25 crore are pending as per the reports received

from all Circle Postal Accounts Offices and vigorous efforts are being made to clear the un-posted arrears. As desired by the Hon'ble Committee cases registered are being vigorously pursued with the CBI Authorities through West Bengal Circle for stringent action against the culprits identified in the case. CBI has registered 12 FIRs against the culprits in addition to 14 cases of disproportionate assets. A functional audit of the electronic format of the Cash Certificates in the Core Banking solution was performed by STQC (Standardization, Testing and Quality Certification) by the Ministry of Electronics and Information. The findings of the audit are as under:

**Statement showing arrears in Cash Certificate work**

Sl.No.	Name of PAO	Work in arrear since previously	Work in arrear now	No. of certificates remaining unposted previously	No. of certificates remaining unposted now	Value previously (in crores)	Value now (in crores)
1.	Ahmedabad	1999	NR	3389	Nil	2.49	Nil
2.	Bangalore	2002	4/2005	2492	Nil	1.64	Nil
3.	Hyderabad	1999	Not Shown	176352	Nil	35.56	Nil
4.	Kapurthia	2001	3/2005	71477	Nil	59.36	Nil
5.	Kolkata	2000	2000 manual	34314	Nil	11.86	Nil
6.	Nagpur	2008	2013	1130	Nil	2.33	Nil
7.	Trivandrum	2008	Not shown	59261	15852	37.89	4.32
8.	Cuttack	2009	Not shown	57602	47038	11.08	7.94
9.	Chennai	2000	12/2016	1509957	238071	708.76	83
10.	Lucknow	1999	2012	837714	171273	549.66	8.00
11.	Delhi	1999	Not shown	540	Nil	0.29	Nil
12.	Bhopal	2005	2005	268726	Nil	66.76	Nil
13.	Raipur	2005	2005	73100	227	15.96	.99
<b>Total</b>				<b>2790228</b>	<b>472461</b>	<b>1420.92</b>	<b>104.25</b>

13. The Committee note with concern that 472461 un-posted Cash Certificates valuing ₹ 104.25 crore are still pending as per the reports received from all Circle Postal Accounts Offices as on 20.08.2018 and also in regard to cases pertaining even for the year 2005. The Committee, in this regard, note the lackadaisical approach of the Department in settling the arrears of un-posted cash certificates to the tune of ₹104.25 crore with some of the cases pending for more than 15 years. The Committee, therefore, recommend the Department of Posts to settle the arrears of un-posted cash certificates within a set time-frame and apprise the Committee of the position.

**D. Stabilization of Pending Objection Book of Money Orders  
(Recommendation Para No. 7)**

14. The Committee in their 89<sup>th</sup> Report noted with dismay the huge delays in clearance of outstanding amount in Objection Book of Money Orders, with the matter left unsettled for 7-12 years. They also noted the delay in adjusting the outstanding amount in Objection Book by the Lucknow PAO since 1972-73. The very fact that such important financial matters were left to be uncovered by Audit, portrays the decay in the systems within the Department. The Committee had desired that all pending adjustments be settled at the earliest. They had also desired that a comprehensive action plan be evolved to put in place a strong and effective internal performance audit ensuring proper and timely inspections, surprise audits, etc.

15. The Department in reply submitted as under in their Action Taken Note:  
“₹ 18.821 crores has been settled out of ₹ 19.34 crores, outstanding in the Objection Book of Money Orders in the 6 Circles, as pointed out by audit. Currently ₹ 0.53 crore is laying pending as per the reports received from all circle Postal Accounts Offices.

**Outstanding in the Objection Book maintained for MOs**

**(in crores)**

Sl.No.	Name of PAO	Pending earlier from	Pending from now	Amount earlier	Amount Now
1.	Kapurthala	2001-02	2/2017	0.02	.003
2.	Nagpur	2003-04	05/2016	14.48	Nil
3.	Hyderabad	2005-06	12-2014	2.68	Nil
4.	Lucknow	1972-73	Not shown	0.66	0.526
5.	Jaipur	1999-2000	Not shown	0.01	Nil

6.	Trivandrum	1991-92	Not shown	1.49	Nil
	<b>Total</b>			<b>19.34</b>	<b>0.529</b>

After implementation of IT, the work of raising objections in objection book of Money Orders has been done away with since system provides internal reconciliation. Physical vouchers no longer move to the Postal Accounts offices therefore, no Objection Book is maintained at Postal Accounts Offices. The system is yet to stabilize. Once stabilization of the system occurs, it is proposed to carry out performance and surprise audits of the functioning of new system.”

16. The Committee appreciate the effort of the Department in settling the outstanding amount to the tune of ₹18.821 crore out of 19.34 crore in the Objection Book of Money Orders and also in leveraging information technology for doing away with the system of maintenance of objection Book of Money Orders. The Committee are, however, perturbed to note that ₹0.53 crore are still lying pending in the same as per the Reports received from all circle Postal Accounts Offices. Moreover, the Committee also note that the implementation of the IT system is yet to stabilize thereby hampering surprise performance audits of the functioning of the new System. The Committee, therefore, desire the Department to settle the pending amount of ₹ 0.53 crore in objection Book of Money Orders at the earliest and apprise the Committee of the status of the same. They also desire that the Ministry make all out efforts towards the stabilization of the new IT system within six months of the presentation of this Report.

**E. Monitoring Pension Disbursement  
(Recommendation Para No. 9)**

17. The Committee in their Original Report took serious note of the inordinate delays in recovery of pension disbursements by the post offices as well as commission due from departments such as Railways, EPFO, CMPF and DoT/BSNL. They felt that the trend manifest a lack of responsibility of the concerned PAOs. They expressed concern especially over the delays exposed in Patna PAO where recoveries of ₹15.61 crore which constituted 41 percent of total outstanding dating back to 2002-03 are still pending. The department's reply that EPFO took 5-6 years to claim that they have not received the pension paid vouchers in not tenable. The Committee wished the apprised of whether any reminders had been issued by the PAO during those 5-6 years and with what result. The Committee also recommended stringent punitive action taken on the head of the PAO concerned for such gross dereliction of duty.

18. The Department in their Action Taken Note submitted as under:

“PAO Patna and Ranchi have recovered ₹ 9.98 Crore out of ₹ 15.61 Crore and ₹ 5.63 Crore (₹ 5.1 53 crore from EPIO and ₹0.482 crore from CMPF) is outstanding. In PAO Patna dues from EPFO & CMPF has been cleared upto the year 2004-05 and 2005-06 respectively. In PAO Ranchi dues from EPFO and CMPF has been cleared upto the year 2002-03 and 2008-09 respectively.

Regular correspondence and reminders had been issued by PAO Patna of Zonal EPFO and CMPF Authorities for clearance of long pending dues in respect of Patna and Ranchi Zone during the years from 2007 onwards, which indicate that both the organizations had made part payment of the claims raised by the PAO Patna by returning the mismatched vouchers. Further correspondence has also been made for realization of balance dues but due to not resolving of mismatched vouchers, arrears accumulated every month. PAO wise status of recovery of dues and outstanding amounts as pointed by Audit are as under :

(Amounts in Crore of rupees)

Name of PAO	Objected amount Pension	Objected Amount Commission	Pension Received	Commission Received	Outstanding amount Pension		Outstanding amount Commission	
					EPFO	CMPF	EPFO	CMPF
<b>Bangalore</b>	7.70	1.11	6.95	1.11	0.749	-	-	-
<b>Chennai</b>	1.26	0.37	1.26	0.37	-	-	-	-
<b>Hyderabad</b>	3.22	0.26	3.22	0.26	-	-	-	-
<b>Lucknow</b>	1.79	0.23	1.75	0.23	-	0.04	-	-
<b>Nagpur</b>	1.42	0.47	1.42	0.47	-	-	-	-
<b>Patna&amp; Ranchi</b>	14.01	1.60	9.02	0.96	4.536	0.456	0.61	0.02
<b>Delhi</b>	1.27	0.04	1.27	0.04	-	-	-	-
<b>Kapurthala</b>	0.12	0.02	0.12	0.02	-	-	-	-
<b>Kolkata</b>	0.03	0.18	0.03	0.18	-	-	-	-
<b>Ahmadabad</b>	0.00	0.22	0.00	0.22	-	-	-	-
<b>Cuttack</b>	0.00	1.48	0.00	1.78	-	-	-	-
<b>Bhopal</b>	0.46	0.00	0.46	0.00	-	-	-	-
<b>Raipur</b>	0.78	0.00	0.78	0.00	-	-	-	-
<b>Total</b>	32.06	5.98	26.28	5.34	5.285	0.490	0.61	0.02

Note-

(1) Out of 13 PAOs, 10 PAOs have completely recovered the above outstanding amounts. Further achievement of PAO Bangalore is 91.5%, PAO Lucknow is 98%, and PAO Patna is 63.91% for recovery of outstanding dues.

(2) As on the date of last PAC dated 22.2.2017, the total amounts outstanding was of ₹ 13.94 Crore (Pension Rs 12.75 Crore and Commission Rs 1.19 crore) against ₹ 38.04 crore as pointed out by P&I Audit. Out of this ₹ 13.94 Crore, ₹ 12.7 Crore (Pension ₹ 11.53 Crore and Commission ₹ 1.17 Crore) pertained to EPFO and ₹ 1.24 Crore (pension ₹ 1.22 crore and commission ₹ 0.02 crore) pertained to CMPF; As against this, as of today ₹ 6.42 Crore is outstanding (₹ 5.78 Crore Pension and ₹ 0.64 Crore Commission).

The matter has also been taken up at HQ level with EPFO and CMPF HQs for expediting payments of outstanding dues and meetings are being organized with concerned EPFO/CMPF organizations for regular pursuance. D.O. letter dated 20.03.2018 has been issued to Dr. VP Jo, Commissioner, EPFO and Shri BK Panda, Commissioner Coal Mines Provident Fund for immediate settlement of outstanding amounts. They have been requested for nomination of Nodal Officers at Regional level for liaison with respective PAOs for necessary reconciliation and sorting out the matter.”

19. The Committee note that the total outstanding amount pending in the PAO Patna and Ranchi for non-recovery of pension disbursement is ₹ 5.63 crore relating to EPFO and CMPF. Moreover, the Committee note that dues for the same from EPFO and CMPF have been cleared only upto the period 2004-2005 and 2005-06 only respectively, in the PAO Patna. The Committee are astounded to note the lackadaisical approach of the Patna PAO in issuing reminders only in 2007 to Zonal EPFO and CMPF authorities for clearance of long pending dues dating back to 2002-03. The Committee also observe that the realization of balance dues could not be made due to mismatched pension disbursement vouchers thereby resulting in accumulation of arrears every month. The Committee, therefore, recommend the Department to take strong and urgent corrective measures for the delay and expedite the complete recovery of balance pension disbursement urgently and apprise the Committee within six months of the presentation of this Report.

**F. Monitoring Retention of Excess Cash in Post Offices  
(Recommendation Para No. 14)**

20. The Committee in their 98<sup>th</sup> Report took strong exception to cash retention in excess of the prescribed maximum limit in 25 Post Offices test checked in nine Postal Circles. Audit in 2007 had already pointed out the potential risks of excess retention and made recommendations, which the Department claimed to have complied with thereafter. However, the compliance apparently was just on paper. The Committee strongly condemned such attitude of the government and had desired that more stringent system of monitoring and stricter norms for compliance to the department's own code of financial conduct be evolved, implemented and reported to the Committee.

21. The Department in their Action Taken Note submitted as under:

"The committee has emphasized on stricter norms and more stringent system of monitoring of cash balances. In this context, it is submitted that the Department already has strict norms in place to a keep check on retention of excess cash in Post Offices. The statement of balances of Head Post offices (Pa-16) which are received weekly by Superintendent, are carefully scrutinized, and the liquid cash in hand is assessed against the actual liabilities and authorized balances. In case, the balance is found in excess of the prescribed limits and beyond actual liabilities frequently in a Head Office, the Superintendent is required to properly investigate the matter. Similarly, report received in HOs regarding retention of excess cash in any of its Sub Offices, are subject of prompt and careful enquiry by the Superintendent, based on the parameters prescribed. As far as stringent system is concerned, a new system is proposed under Core System integration (CSI) for monitoring of cash balances. In this system, the authorized cash balances of the Post Offices will be updated in CSI system, and an alert message will be automatically sent to the concerned Divisional Head, in case the cash balance of the Post Office varies from its authorized cash balance. This will make existing monitoring system more efficient, as report will automatically reach the Divisional Heads, without any human intervention on a day to day basis. This will ensure that instructions are issued for immediate remitting of excess amount to either a needy office or account office or Bank. initially, this functionality will be made available in 3 Postal Divisions as a pilot, and subsequently extended to all the Post Offices after modifications/ rectifications on the outcome of the pilot. These three Divisions i.e. Hoshiarpur Division in Punjab Circle, Karnal Division in Haryana Circle & South West Division in Delhi Circle have been selected randomly, wherein, Monitoring Mechanism is being established."

**22. The Committee note that the Department has strict norms in place to monitor retention of excess cash in Post Offices. The Committee also note that a new system has been proposed under Core System Integration (CSI) for monitoring cash balances in Post Offices whereby an alert message would be automatically sent to the concerned Divisional Head for taking action in case the cash balance of the Post Office varies from its authorized cash balance thereby limiting human intervention, as a pilot project in three Postal Divisions i.e. Hoshiarpur Division, Karnal Division and Southwest Division in Delhi Circle. The Committee desire that the Department apprise the status of the outcome of the implementation of the proposed pilot project in the three Postal Divisions. The same may be extended to all the Postal Circles at the earliest for strict monitoring of the excess cash retention in Post Offices.**

## CHAPTER II

### OBSERVATIONS/RECOMMENDATIONS WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

Observation/Recommendation

NON-ADJUSTMENT OF CONTINGENT EXPENSES

The Committee note the seriousness of the problem of unadjusted contingent expenses in the department, which have led to frauds in some of the test checked cases in 15 PAOs out of 23 that Audit have pointed out. The Committee are further constrained to note that even after a lapse of two years after Audit had first raised its objections the Department have not been able to clear non-adjusted contingent expenses with more than Rs. 12 crore remaining to be adjusted. Non-adjustment of outstanding contingent bills was fraught with the risk of misappropriation of government money and financial impropriety. The Committee express grave concern over the laxity shown by the Department in monitoring timely adjustment of contingency expenses. They, therefore, recommend that the Department make all out efforts to settle all pending contingent Bills/expenses, including the PAOs not audited by the C&AG within 6 months, take stringent action against non-complaint officials, and those involved in any fraud or misappropriation of Government money.

(Part-II, Para 1 of the 89<sup>th</sup>  
Report of the Public Accounts Committee)  
(16<sup>th</sup> Lok Sabha)

Action Taken

The Rs 12 crore which was pending in 15 PAOs in which Audit had pointed out unadjusted contingent expenses have been settled after vigorous efforts by initiating special drive to liquidate such outstanding contingent bills. Only an amount of Rs 0.02 crore is pending for liquidation due to its involvement in a fraud case in which departmental enquiry and court proceedings are underway.

As instructed, all out efforts are being made to settle all pending contingent bills/expenses, including the PAOs not audited by the C&AG. All the Postal Accounts Offices have been instructed to settle the contingent bills/expenses as per Rule 364 to 367 of P&T FHB (Posts & Telecom Financial Hand Book) Volume-I. Further, Circle and Divisional offices have been addressed by concerned Postal Accounts Offices to address the issue immediately. It may be pertinent to note that as per Rule 364 to 367 of P&T FHB Volume-I raising and settlement of contingent bills is a continuous process, however, close monitoring for timely settlement of contingent bills/expenses has been taken up by each Circle Postal Accounts office. Apart from various correspondences, Video Conferences with all the Circles to ensure effective monitoring of settlement of contingent bills/expenses has been taken up by Postal Head Quarters. This issue is being pursued and monitored at the highest levels in the Department. As instructed, strict action would be taken against officials found to be non-compliant and involved in any fraud or misappropriation of Government money.

This Action Taken Note has been vetted by the DG Audit (P&T) vide their UO No. Report-DOP/2(d)/F-255(pt)/296 dated 14.08.2018 and approved by Secretary (Posts).

*N. G. P. Gouge*  
Sr. DDG (PAF)

(Ministry of Communication/Department of Posts O.M No. PA/Bk-II/PAC/2017-18 *D-4343*  
dated 20.08.2018)



## Annexure 'A'

## Suspense at the end of March 2018

Sl. No.	Circles	Credit (In Crore)	Debit (In crore)
1	Andhra Pradesh	199.94	3.32
2	Assam	159.19	217.39
3	Base	-8.28	-90.4
4	Bihar	50.27	4.08
5	Chhattisgarh	0.01	3.99
6	Delhi	11.6	7.56
7	Gujarat	2.33	-10.08
8	Haryana	0.07	0.41
9	Himachal Pradesh	17.47	-1.01
10	Jammu & Kashmir	-19.86	91.68
11	Jharkhand	-8.51	0
12	Karnataka	-3.26	-38.55
13	Kerala	7.94	6.54
14	Madhya Pradesh	42.33	53.39
15	Maharashtra	-26.73	-62.12
16	North East	12.76	5.05
17	Orissa	8.79	10.95
18	Punjab	1.19	2.91
19	Rajasthan	0.02	-0.02
20	Tamil Nadu	-10.33	7.06
21	Telengana	97.29	7.97
22	UttraKhand	13.47	19.72
23	Uttar Pradesh	61.57	23.07
24	West Bengal	159.37	96.69
	<b>TOTAL</b>	<b>768.64</b>	<b>359.6</b>

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Department of Posts  
Ministry of Communication

Observation/Recommendation

**(ARREAR IN POST OFFICE CASH CERTIFICATE WORK:-**The Committee note that 27,90,228 Cash Certificates valuing Rs. 1420.92 crore remained unposted in the Stock and Issue Register in 13 out of 15 PAOs as on 31 March 2012. Further, in eight out of 13 PAOs, posting of Cash Certificates were not done for more than 10 years and in four PAOs i.e. Hyderabad, Chennai, Lucknow and Bhopal, more than one lakh un-posted items in each PAO were found. They also note that of the Rs. 94.52 crore misappropriated in a scam involving Cash Certificates, only Rs. 10 to 12 crore has been recovered from different offenders. 13 Prime Offenders were awarded penalties of dismissal from service. 26 regular cases have been registered with the CBI, in which 12 FIRs have been registered and in 14 cases, cases of disproportionate assets are at various stages of examination of evidence/witnesses. Properties of the accused have been attached and depending on the verdict of the Hon'ble courts, recovery would be made from the properties. The Committee desired that the cases registered should be vigorously pursued and exemplary punishments awarded to the culprits. The Committee would also like to be apprised of the position after the implementation of the Electronic format, and a statement on whether any internal audit on the functioning and efficiency of the new system has been conducted, and the outcome thereof.)

SI No. ; Appendix ; Para 4 of the 89<sup>th</sup>  
Report of the Public Accounts Committee  
16<sup>th</sup> Lok Sabha)

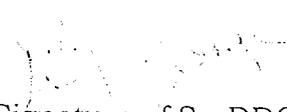
Action Taken Report

*2318067 cash certificates valuing Rs. 1316.67 crore out of 2790228 un-posted cash certificates valuing Rs.1420.92 crore have been settled. Currently 472461 Cash Certificates valuing Rs. 104.25 crore are pending as per the reports received from all Circle Postal Accounts Offices and vigorous efforts are being made to clear the un-posted arrears.*

*As desired by the Hon'ble Committee cases registered are being vigorously pursued with the CBI Authorities through West Bengal Circle for stringent action against the culprits identified in the case. CBI has registered 12 FIRs against the culprits in addition to 14 cases of disproportionate assets.*

*A functional audit of the electronic format of the Cash Certificates in the Core Banking solution was performed by STQC (Standardization, Testing and Quality Certification) by the Ministry of Electronics and Information. The findings of the audit are at Annexure.*

*(This Action Taken Report has been approved by Secretary (Posts) and vetted by DG Audit (P&T), Delhi vide their UO Note No. Report-DoP/2(d)/F-255(pt)/296 dated 14.08.2018)*

  
Signature of Sr. DDG [PAF]

Ministry of Communication, Department of Post OM No. 3-2/2017-18-PA(tech-II)/

Dated 14.08.2018]

**Annexure-I****Statement showing arrears in Cash certificate work**

S. N.	Name of PAO	Work in arrear since previously	Work in arrear now	No. of certificates remaining un posted previously	No. of certificates remaining unposted now	Value previously (in crores)	Value now (in crores)
1.	Ahmedabad	1999	NR	3389	Nil	2.49	Nil
2.	Bangalore	2002	4/2005	2492	Nil	1.64	Nil
3.	Hyderabad	1999	Not Shown	176352	Nil	35.56	Nil
4.	Kapurthla	2001	3/2005	71477	Nil	59.36	Nil
5.	Kolkata	2000	2000 manual	34314	Nil	11.86	Nil
6.	Nagpur	2008	2013	1130	Nil	2.33	Nil
7.	Trivendrum*	2008	Not shown	59261	15852	37.89	4.32
8.	Cuttack	2009	Not Shown	57602	47038	11.08	7.94
9.	Chennai	2000	12/2016	1509957	238071	708.76	83
10.	Lucknow	1999	2012	873714	171273	549.66	8.00
11.	Delhi	1999	Not Shown	540	Nil	0.29	Nil
12.	Bhopal	2005	2005	268726	Nil	66.76	Nil
13.	Raipur	2005	2005	73100	227	15.96	.99
<b>Total</b>				<b>2790228</b>	<b>472461</b>	<b>1420.92</b>	<b>104.25</b>

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**Department of Posts**  
**Ministry of Communication**

**Observation/Recommendation**

**(NON- RECEIPT OF THE LIST OF UNSOLD POST OFFICE CASH CERTIFICATES:-**The committee note that while Para 2.47 of Postal Accounts Manual Volume-II warrants a list of Post Office Cash Certificates remaining unsold in HPOs on the 31<sup>st</sup> March of each year to be received in the PAO annually, audit had pointed out that in eleven PAOs the list of unsold Certificates were not submitted by HPOs within one year of the transactions taking place. As many as 8 PAOs have pendency in submission of unsold certificates by HPOs under them. The Committee feels the Ministry has not shown due diligence in preventing the occurrence of delays in settlement of pending submission of unsold certificates by HPOs nor in having the pendencies cleared.

The Committee desire that a stringent regime of monitoring mechanism and disincentives for delays in timely submission of unsold cash certificates be evolved and implemented forthwith.)

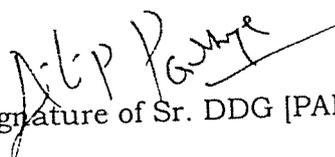
SI No. ; Appendix ; Para 5 of the 89<sup>th</sup>  
Report of the Public Accounts Committee  
16<sup>th</sup> Lok Sabha)

**Action Taken Report**

*Almost all the Un-sold cash certificates have been received up to 2015-16 as per the reports received from Circle Postal Accounts office as pointed by Hon'ble Public Accounts Committee (Details in Annexure-II).*

*It is pertinent to mention here that physical supply and sale of Cash Certificates has been discontinued with effect from 01.07.2016 and as per the new procedure for opening cash certificate accounts list of unsold cash certificates would no longer be required to be submitted to Postal Accounts Offices.*

*(This Action Taken Report has been approved by Secretary (Posts) and vetted by DG Audit (P&T), Delhi vide their UO Note No. Report-DoP/2(d)/F-255(pt)/296 dated 14.08.2018)*

  
Signature of Sr. DDG [PAF]

[Ministry of Communication, Department of Post OM No. 3-2/2017-18-PA(tech-II)/

Dated 20.08.2018]

**Annexure-II****Non receipt of list of Unsold Post Office Cash Certificate**

S.No.	Name of PAO	Period from which due previously	Period from which due now
1.	Ahmadabad	1998-99	Upto March 2001 Received. For year 2011-12,2012-13,2013-14,2014-15,2015-16 partly received
2.	Bangalore	2009-10	Up to date
3.	Bhopal	2009-10	Up to date
4.	Cuttack	2003-04	Up to date
5.	Delhi	2010-11	Up to date
6.	Jaipur	2009-10	Up to date
7.	Kapurthala	2009-10	Up to date
8.	Kolkata	2009-10	Up to date
9.	Lucknow	2009-10	Up to date
10.	Nagpur	2007-08	Up to date
11.	Trivandrum	2009-10	Up to date

**Observation/Recommendation**

**(OUTSTANDING AMOUNT IN THE OBJECTION BOOK OF CASH CERTIFICATE:-** The Committee observed a serious systemic flaw in the Department as manifest from the fact that Objection Book of Cash Certificates were not even maintained in three of the test-checked PAOs, namely Ahmedabad, Delhi and Bangalore/ Bengaluru. The revelation brings to light the complete absence of monitoring, internal audit and regular inspections. The Committee further take strong exception to the Department writing to the head of Offices in concerned PAOs asking them to investigate a matter which clearly is the responsibility of the heads of Offices concerned. The Committee desire that exemplary punitive action be taken on the guilty heads of Offices. Further, they desire that proper training should be imparted to officials on promotion to higher positions of responsibility. They also desire the department to evolve a set of expectations for incumbents of jobs of various positions against which monitoring and inspections or internal performance appraisals can be carried out at regular intervals.)

SI No. ; Appendix ; Para 6 of the 89<sup>th</sup>  
Report of the Public Accounts Committee  
16<sup>th</sup> Lok Sabha)

**Action Taken Report**

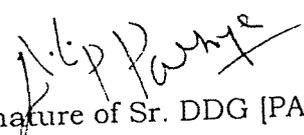
Out of Rs. 19433.97 crores, as pointed out in Observation and Recommendations of Hon'ble PAC, outstanding in the Objection Book of Cash Certificates in the 7 circle out of which Rs. 19433.53 crores has been settled. Now Rs.0.4356/- Crore are lying pending as per the reports received from all circle Postal Accounts Offices. (Details in Annexure-III).

The Department agrees that non-maintenance of the Objection Book of Cash Certificate is a serious issue however, it was not a systemic flaw. There is a serious shortage of AAOs and AOs in the Postal Accounts Offices. This shortage is being addressed by the Department on a war footing. This shortage was due to non finalization of Recruitment Rules (RRs) due to merger of cadres of Group B Accounts officers of Postal and Telecom Departments. The RR's have been finalized this year after getting necessary approvals from concerned Departments such as DoPT, UPSC etc. Examination for filling up these posts is also underway though it is fraught with litigation which the Department is defending. In view of the above, the Department feels that the Heads of Offices cannot be faulted for shortage of staff therefore, exemplary punitive action is not contemplated at this time. However, if it comes to notice that non-maintenance of objection book in cash certificates was due to factors other than shortage of staff then exemplary punitive action would be taken against all erring officials.

With respect to the observation pertaining to proper training, the Department has been organizing mid-term trainings and refresher courses at all levels from time to time through its Zonal Training Centress or training Centers.

Process of Appraisals as provided for Central Government employees is being followed in the Department. Being a Central Government Department, to evolve a separate set of internal performance appraisals as compared to other Central Government establishments may lead to litigation at various levels.

(This Action Taken Report has been approved by Secretary (Posts) and vetted by DG Audit (P&T), Delhi vide their UO Note No. Report-DoP/2(d)/F-255(pt)/296 dated 14.08.2018)

  
Signature of Sr. DDG [PAF]

[Ministry of Communication, Department of Post OM No. 3-2/2017-18-PA(tech-II)/

Dated 3.08.2018]

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## Annexure-III

### Outstanding amount in the Objection Book of Cash Certificates

(In Crores)

S.No.	Name of PAO	Amount outstanding previously	Amount outstanding Now
1.	Cuttack	2.17	Nil
2.	Hyderabad	335.72	Nil
3.	Kolkata	18996.00	Nil
4.	Nagpur	6.87	.08
5.	Trivandrum	1.59	Nil
6.	Kapurthala	91.45	0.20
7.	Chennai	0.17	0.1586
Total		19433.97	0.4386

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**Department of Posts**  
**Ministry of Communication**

**Observation/Recommendation**

**(OUTSTANDING IN THE OBJECTION BOOK MAINTAINED FOR MOs:-**The Committee note with dismay the huge delays in clearance of outstanding amount in Objection Book of Money Orders, with the matter left unsettled for 7-12 years. They also note the delay in adjusting the outstanding amount in Objection Book by the Lucknow PAO since 1972-73. The very fact that such important financial matters were left to be uncovered by Audit, portrays the decay in the systems within the Department. The Committee desire that all pending adjustments be settled at the earliest. They also desire that a comprehensive action plan be evolved to put in place a strong and effective internal performance audit ensuring proper and timely inspections, surprise audits, etc.)

SI No. ; Appendix ; Para 7 of the 89<sup>th</sup>  
Report of the Public Accounts Committee  
16<sup>th</sup> Lok Sabha)

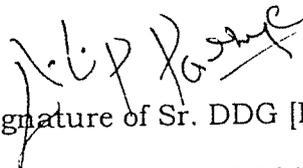
**Action Taken Report**

*Rs.18.821 crores has been settled out of Rs. 19.34 crores, outstanding in the Objection Book of Money Orders in the 6 Circles, as pointed out by audit. Currently Rs. 0.53 Crore is lying pending as per the reports received from all circle Postal Accounts Offices. (Details in Annexure-IV).*

*After implementation of IT, the work of raising objections in objection book of Money Orders has been done away with since system provides internal reconciliation. Physical vouchers no longer move to the Postal Accounts offices therefore no Objection Book is maintained at Postal Accounts Offices.*

*The system is yet to be stabilize. Once stabilization of the system occurs, it is proposed to carry out performance and surprise audits of the functioning of new system.*

*(This Action Taken Report has been approved by Secretary (Posts) and vetted by DG Audit (P&T), Delhi vide their UO Note No. Report-DoP/2(d)/F-255(pt)/296 dated 14.08.2018)*

  
Signature of Sr. DDG [PAF]

[Ministry of Communication, Department of Post OM No. 3-2/2017-18-PA(tech-II)/

Dated 20/08.2018]

**Annexure-IV****Outstanding in the Objection Book maintained for MOs**

(in crores)

S.No.	Name of PAO	Pending from earlier	Pending from now	Amount earlier	Amount now
1.	Kapurthala	2001-02	2/2017	0.02	.003
2.	Nagpur	2003-04	05/2016	14.48	Nil
3.	Hyderabad	2005-06	12/2014	2.68	Nil
4.	Lucknow	1972-73	Not shown	0.66	0.526
5.	Jaipur	1999-2000	Not shown	0.01	Nil
6.	Trivandrum	1991-92	Not shown	1.49	Nil
<b>Total</b>				<b>19.34</b>	<b>0.529</b>

**Observation/Recommendation****DELAY IN RECOVERY OF PENAL INTEREST FROM PUBLIC SECTOR BANKS FOR DELAYED REMITTANCES**

The Committee observe that the department had failed to take up cases of penal interests accruing due to delayed remittances by PSBs in a timely manner, leading to accumulation of such interests and avoidable disputes with several Public Sector Banks over payments of penal interests. The Committee further note that the matter has since been referred to the Controller General of Accounts. They also note the department's assurance that, henceforth, such laxity in follow up of delayed remittances will not recur as Postal Accounts Software (PACS) have been put in place to check such delays. The Committee recommend that the issue of pending penal interest recoveries be pursued with diligence and that the Department may approach the Ministry of Finance and the RBI in the matter to obtain directions to banks for paying up the dues. Further, they recommend that a quarterly exercise be carried out by each Circle Postal Accounts Offices to settle such remittances and penalties, if any, due from banks.

(Part-II; Para 8 of the 89<sup>th</sup>  
Report of the Public Accounts Committee),  
(16<sup>th</sup> Lok Sabha)

**Action Taken**

In accordance with the recommendation of the Hon'ble Committee to pursue the issue of pending penal interest recoveries with diligence all Postal Accounts Offices have been directed and are raising due penal interest regularly as it is shown in PACS(Postal Accounts Current System) software on account of any delay in remittance from the concerned banks. The matter of due penal interest is also taken up with the banks by Postal Accounts Offices through regular correspondence and quarterly CMC (Circle Monitoring Committee) meetings with concerned Banks.

The Department has also taken up the case with higher authorities of concerned Government Banks, the Controller General of Accounts (CGA) and the Reserve Bank of India (RBI). Further, the Department also raises such issues in the APEX Level Meeting in CGA and RBI for early settlement. The Department has written letters also to Ministry of Finance/RBI/ concerned Bank for early settlement of pending penal interest. The last High Level Meeting was held in RBI on 16.04.2018 wherein the matter of pending penal interest was taken up.

As on date the PAO wise outstanding Penal interest status is given in Annexure 'B' which reflect a very nominal penal interest is left.

As per recommendation of the Hon'ble Committee, the matter of due penal interest is also taken up with the banks by Postal Accounts Offices through regular correspondence and quarterly CMC (Circle Monitoring Committee) meetings with concerned Banks. However, since the matter is regularly being taken up with the RBI and the Ministry of Finance, the Department has not approached the two institutions to issue directions to the banks for paying up the dues as recommended by the Hon'ble Committee.

This Action Taken Note has been vetted by the DG Audit (P&T) vide their UO No. Report-DOP/2(d)/F-255(pt)/296 dated 14.08.2018 and approved by Secretary (Posts).

(Ministry of Communication / Department of Posts O.M No. PA/Bk-II/PAC/2017-18/  
dated 20.08.2018)

*A. G. P. Parshya*  
Sr. DDG (PAF)  
D-4343

Penal Interest Pending

Sl. No	Name of PAO	Outstanding at the end of April 2018 (In crore)
1	Andhra Pradesh	0.08
2	Assam	Nil
3	Bihar	Nil
4	Chhattisgarh	0.08
5	Delhi	0.16
6	Gujarat	0.11
7	Haryana	0.43
8	Himachal Pradesh	0.01
9	Jammu & Kashmir	0.04
10	Jharkhand	0.06
11	Karnataka	2.34*
12	Kerala	0.34
13	Madhya Pradesh	0.96
14	Maharashtra	Nil
15	North East	Nil
16	Orissa	63.74*
17	Punjab	Nil
18	Rajasthan	0.09
19	Tamil Nadu	0.81
20-	Uttar Pradesh+	
21	Uttrakhand	0.27
22	West Bengal	0.22
	<b>Total</b>	<b>69.74</b>
	Excluding amount marked as * i.e. 2.30+63.74=66.04	-66.04
	<b>Net</b>	<b>3.70</b>

- Note: -**
1. Out of Rs.2.34\* crore an amount of Rs. 2.30 is under consideration for waiver with CGA.
  2. Rs. 63.74\* crore is not a normal case of penal interest. It is a case of claim raised for interest towards irregular parking of fund by SBI in an unauthorized current account in SBI Rourkela (Orissa) for which high level meeting is going on and hopefully it will be settled shortly.

## Ministry of Communication/Department of Posts

**Observation/Recommendation:-**

**Ser.9-(Non-recovery of Amount of Pension paid to the pensioners of other Organizations.)-** The Committee took serious note of the inordinate delays in recovery of pension disbursements by the post offices as well as commission due from departments such as Railways, EPFO, CMPF and DoT/BSNL. They feel that the trend manifests a lack of responsibility of the concerned PAOs. They express grievous concern especially over the delays exposed in Patna PAO where recoveries of Rs. 15.61 Crore which constituted 41 percent of total outstanding dating back to 2002-03 are still pending. The department's reply that EPFO took 5-6 years to claim that they have not received the pension paid vouchers is not tenable. The Committee would like to be apprised of whether any reminders had been issued by the PAO during those 5-6 years and with what result. The Committee recommends stringent punitive action taken on the head of the PAO concerned for such gross dereliction of duty.

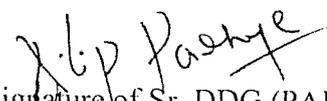
(Observation/Recommendation No. 9 of Part-II of 89<sup>th</sup> Report of the Public Accounts Committee (16th Lok Sabha)

**Action Taken Report:**

PAO Patna and Ranchi have recovered Rs.9.98 Crore out of Rs. 15.61 Crore and Rs. 5.63 Crore (Rs 5.153 crore from EPFO and Rs 0.482 crore from CMPF) is outstanding. In PAO Patna dues from EPFO & CMPF has been cleared upto the year 2004-05 and 2005-06 respectively. In PAO Ranchi dues from EPFO and CMPF has been cleared upto the year 2002-03 and 2008-09 respectively. Regular correspondence and reminders had been issued by PAO Patna to Zonal EPFO and CMPF Authorities for clearance of long pending dues in respect of Patna and Ranchi Zone during the years from 2007 onwards, which indicate that both the organizations had made part payment of the claims raised by the PAO Patna by returning the mismatched vouchers. Further correspondence has also been made for realization of balance dues but due to not resolving of mismatched vouchers, arrears accumulated every month.

2. PAO wise status of recovery of dues and outstanding amounts as pointed by Audit are furnished in the Annexure-I
3. The matter has also been taken up at HQ level with EPFO and CMPF HQs for expediting payments of outstanding dues and meetings are being organized with concerned EPFO/CMPF organizations for regular pursuance. D.O. letter dated 20.03.2018 has been issued to Dr. VP Joy, Commissioner, EPFO and Shri BK Panda Commissioner Coal Mines Provident Fund for immediate settlement of outstanding amounts. They have been requested for nomination of Nodal Officers at Regional level for liaison with respective PAOs for necessary reconciliation and sorting out the matter.
4. Fresh instructions have been issued to Heads of PAOs vide DO letter dated 23.04.2018 and 25.04.2018 from Sr. DDG (PAF) for pursuing the matter further with respective EPFO/CMPF authorities to resolve the issue.

This Action Taken Report is duly vetted by DG (Audit) P&T, Delhi vide UO No. Rep-DoP (2d)/9447(pT)/276 dated 02.08.2018 and approved by Secretary (Posts).

  
Signature of Sr. DDG (PAF)

(Ministry of Communication, Department of Posts O.M. No 31-01/2009-PA (PEA) dated 02.08.2018)



## ANNEXURE-I

(Amounts in Crore of rupees)

Name of PAO	Objected amount Pension	Objected amount Commission	Pension Received	Commission Received.	Outstanding amount		Outstanding amount	
					Pension EPFO	CMPF	Commission EPFO	CMPF
Bangalore	7.70	1.11	6.95	1.11	0.749	-	-	-
Chennai	1.26	0.37	1.26	0.37	-	-	-	-
Hyderabad	3.22	0.26	3.22	0.26	-	-	-	-
Luck now	1.79	0.23	1.75	0.23	-	0.04	-	-
Nagpur	1.42	0.47	1.42	0.47	-	-	-	-
Patna & Ranchi	14.01	1.60	9.02	0.96	4.536	0.456	0.61	0.02
Delhi	1.27	0.04	1.27	0.04	-	-	-	-
Kapurthala	0.12	0.02	0.12	0.02	-	-	-	-
Kolkata	0.03	0.18	0.03	0.18	-	-	-	-
Ahmadabad	0.00	0.22	0.00	0.22	-	-	-	-
Cuttack	0.00	1.48	0.00	1.48	-	-	-	-
Bhopal	0.46	0.00	0.46	0.00	-	-	-	-
Raipur	0.78	0.00	0.78	0.00	-	-	-	-
<b>Total</b>	<b>32.06</b>	<b>5.98</b>	<b>26.28</b>	<b>5.34</b>	<b>5.285</b>	<b>0.491</b>	<b>0.61</b>	<b>0.02</b>

**Note-**

(1) Out of 13 PAOs, 10 PAOs have completely recovered the above outstanding amounts. Further achievement of PAO Bangalore is 91.5%, PAO Lucknow is 98% and PAO Patna is 63.91% for recovery of outstanding dues.

(2) As on the date of last PAC dated 22.2.2017, the total amounts outstanding was of Rs. 13.94 Crore (Pension Rs 12.75 Crore and Commission Rs 1.19 crore) against Rs 38.04 crore as pointed out by P&T Audit. Out of this Rs. 13.94 Crore, Rs 12.7 Crore (Pension Rs 11.53 Crore and Commission Rs 1.17 Crore) pertained to EPFO and Rs 1.24 Crore (pension Rs 1.22 crore and commission Rs 0.02 crore) pertained to CMPF. As against this as on today Rs 6.42 Crore is outstanding (Rs 5.78 Crore Pension and Rs 0.64 Crore Commission).

**Observation/Recommendation****DELAY IN ISSUE OF INSPECTION REPORTS**

The Committee note that inspection reports which are time-bound were allowed to be delayed for up to 365 days. Inspection reports are primarily meant to detect system weaknesses so that the same can be remedied. Such a callous attitude towards inspection reports reveals the attitudinal laxity as well as lack of organizational discipline. Computerization can only further facilitate an organizational will to excel, not bring it about. The Committee, therefore, recommend a thorough review of human resources management practices in the department to be followed by a stringent regime of discipline which promotes dedication and merit and punish laxity and casual approach to work.

(Sl. No 10; Appendix-II Para 2 of the 89<sup>th</sup>  
Report of the Public Accounts Committee)  
(16<sup>th</sup> Lok Sabha)

**Action Taken**

The Department has been undertaking vigorous efforts to ensure that inspection reports which are time-bound are not delayed. However, upon analysis of reasons for delay in submission of inspection reports by audit teams of various Postal Accounts Offices (discussed during various video conferences), it has come to notice that the reason for delay in submission is not due to any attitudinal laxity towards inspection reports but due to the fact that there are no permanent audit teams who go on inspection. The officials conducting the audit also have the responsibility of carrying out other important work of their respective sections. This means that they have to carry out inspection and prepare reports alongwith their other regular responsibilities. Earlier this work was manageable because there were sufficient officials in the Postal Accounts Offices (PAOs). But, over the years, there has been acute shortage of staff/officials in Postal Accounts Offices leading to officials carrying out responsibilities of more than one section. Many Accounts Officers (AOs) are holding triple charges and Assistant Accounts Officers (AAOs) are holding double charges. In addition to this work they have to conduct audit. This overburdening of officials with work is leading to delay in submission of inspection reports. In order to address this issue, the Department has been actively working and vigorously pursuing for revision of Recruitment Rules of AAOs and has also held a Limited Departmental Competitive Exam (LDCE) to promote AAOs in the month of July, 2018. The AAOs are the feeder cadre for AOs, therefore, influx of AAOs would improve the strength of AOs in future. However, this process of recruitment has been fraught with some litigations and constraints which has led to delays.

It is understood that in order to improve the audit inspection process in the Postal Accounts Offices, dedicated audit teams need to be formed. However, they can only be formed once the issue of staff shortage is addressed, which the Department is addressing at a war footing.

Further, as recommended by the Hon'ble Committee the department shall continue to take action on proven cases of laxity and casual approach to work by any of the officials of the Department.

This action taken report has been vetted by the DGA (P&T) vide their UO No. Rep-DoP/2(d)/F-255(pt)/296 dated 14.08.2018 and approved by Secretary (Posts).

*K. P. P. P.*  
Sr. DDG (PAF)

(Ministry of Communication/Department of Posts O.M No.211(5)/2018/PA Admn.II/ 405  
dated :17<sup>th</sup> August 2018 )

**Ministry of Communications**

**OBSERVATIONS / RECOMMENDATIONS.**

"The Committee note with serious concern about Audit's revelation that eleven full Bogie RMS coaches, meant for carrying mails, obtained by the Department of Posts during July 2004 at a cost of Rs.5.46 crore were lying idle at Chennai. Department of Posts stated in January 2013 that many coaches had not been put to use by the Railways. Audit further pointed out that Chief Postmaster General, Chennai took up the matter with Department of Posts headquarters only in March,2012 for disposal of the 11 bogies. The Committee of Secretaries in their meeting held on 12.09.2006 had decided that Ministry of Railways in consultation with Department of Posts would take necessary steps to resolve the issue. However, the status quo remained the same leading to a wasteful expenditure of Rs.5.46 crore by the Department of Posts.

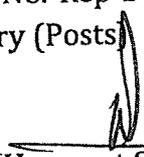
On the non utilization of railway postal van procured by the Department of Posts, the Committee felt that there is need to review the entire arrangement with the Railways. They felt need to strengthen inter-departmental cooperation where by DoP should not need to procure railway vans, but rather intimate their needs to Railways who shall arrange to provide the needed capacity on each route identified by the DoP as requiring additional capacity for mail haulage. The Committee therefore recommend that the DoP should take up the matter with railways accordingly so that such wasteful expenditure by one department in procurements which fall outside their core functions and competence are avoided in future."

Para. No. 11 Para -II Observation/Recommendations of the 89<sup>th</sup>  
Report of Public Accounts Committee 16<sup>th</sup> Lok Sabha

**ACTION TAKEN**

The deployment of the idling postal vans is under active consideration with the Railways. The efforts inter-alia include an inter-ministerial meeting that was held on 05.06.2018 between the team of officers from Department of Posts and Railways to discuss the issues in line with the Observations/Recommendations of PAC. The space requirement by the Department on various routes would be worked out by the Railways subject to the constraints on account of rising passenger traffic. It is also stated that no purchase of postal vans has been made since 2004.

The action taken note has been vetted by DGA P & T vide U.O No. Rep-Dop (2 d)/9415/(pt.)/277 dated 02.08.2018 and has been approved by Secretary (Posts)

  
(Harpreet Singh)

Deputy Director General (Mail Business)

Department of Posts O.M. No. 30-36/2014-D ( Vol-II) dated 22.06.2018

**PROFORMA**

Observation/Recommendation.

Ministry of Communications/ Department of Posts

**Point No. 12 – PERFORMANCE AUDIT ON PLANNING AND IMPLEMENTATION OF PROJECT ARROW SCHEME IN POST OFFICES –**

The Committee note from Audit's observations that the overall performance of the Department in timely delivery of mail as well as Money orders is far from satisfactory. They also note from the replies of the department that the department is more focused on explaining the delays rather than trying to come up with solutions to remedy the delays. The Committee felt that the claims of existence of adequate monitoring systems within to keep watch over performance in timely delivery is rather an admission not only of the failure of their delivery systems but also of the so called monitoring system, given the shortfalls in performance highlighted by Audit team. The Committee therefore, recommend that the DoP should conduct a thorough review and, if necessary, commission a study on system improvement which shall look the best global practices and their feasibility in the Indian context.

(Sl. No. 12 Appendix...Para 12 of the Eighty Ninth Report.  
Report of the Public Accounts Committee (16<sup>th</sup> Lok Sabha)

**Action Taken**

"As part of the Mail Network Optimization Project under the Tenth Five Year Plan, the Department had optimization and consolidated the mail network across the country for Speed Post. First Class and Second Class mail along with process redesign in mail operations for greater efficiency. An effective online performance monitoring system based on various Key Performance Indicators (KPIs) including delivery performance and operational efficiency was also developed and is regularly monitored. Presently the KPIs are monitored for Speed Post, Registered Post and Parcels including Registered, Business and Express Parcels. Quality Monitoring Cells (QMC) operate under every Circle. Monthly review of the mail related performance is done through Video Conference, chaired by the Secretary (Posts). The Circle, Regional and Divisional level monitoring is however done on a continuous basis using the available KPIs. Department has also initiated Parcel Network Optimization Project to speed up the parcel transmission from booking to delivery to ensure timely delivery of parcels across the country. New Key Performance Indicators (KPIs) are also being developed for effective monitoring of all processes of parcels right from booking to delivery. Department has also created Nodal Delivery Centres across the country for safe, secure and timely delivery of bulky and voluminous parcels."

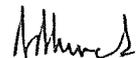
As far as Money Order is concerned, it should be paid as per the conditions and timeline specified in the Citizen Charter of Department of Posts (attached at **Annexure-A**).

However, as desired by the Committee, The issue of timely payment of Money Orders has been thoroughly reviewed and on the basis of the review, a monitoring mechanism under Core System Integration (CSI) has been designed. This proposed mechanism being system generated will be sufficient and fail safe, and improve the overall performance of the Department in timely payment of Money Orders. Commission of any other study on the subject is not required for the present.

As per this mechanism, a MIS report regarding number of Money Orders pending for payment will be visible at different levels of Postal Administration as per their delay period (details attached as **Annexure-B**), and immediate action towards payment of the same can be initiated.

The report will contain the date of booking and date of generation of Money Order to be handed over to the delivery staff or sent to Branch Office, which will help the administration to intervene actively, arrange cash required, and ensure timely payment of Money Orders.

This Action Taken Note Report has been vetted by the DGA P&T vide their UO No. Report-DoP/2(d)/9646 (pt) & 9647 (pt)/295 dated 14.08.2018 and approved by Secretary (Posts).



Signature of Secretary,  
Addl. Secretary/Joint Secretary

(Ministry/ Department of Posts O. M. No. F. No. 10-1/2018-PO dated 18.06.2018

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Important: Each recommendation/observation and reply thereto should begin on a separate page

ANNEXURE-A

S. No.	Services/ Transaction	Success Indicators	Service Standards	Unit
1.	Delivery of Money Order	Local* and between Metro Cities ** * Local – within Municipal City limits ** Metro- Delhi, Mumbai, Kolkata, Chennai, Hyderabad and Bengaluru	2	Working Days
		Rest of India	4	
2.	Conditions which are applicable for deciding Norms for delivery of Money Orders	Time from posting / booking to delivery	<ul style="list-style-type: none"> <li>o Excludes day of posting , holidays &amp; Sundays</li> <li>o Adverse effect due to reasons beyond the control of DOP like curfew, bandh, strike, cancellation of means of transport or off-loading /non-carriage of mails by carriers.</li> <li>o Article/MO booked/delivered in BOs will take 1 day extra.</li> <li>o Standards apply to articles conforming to Gazette notification no: 486, dated 23.09.2013 (excluding MO), and bearing correct address &amp; Pin code</li> </ul>	Unit in Days /Minutes etc.

ANNEXURE-B

Sl. No.	Delay in printing Money Order	Delivery pending by	Monitoring authority.
1.	Up to 1 days from the date of booking	Up to 2 days from due date of delivery	SSP/ SP
2.	2 to 5 days	3 to 5 days	PMG
3.	6 to 8 days	6 to 8 days	CPMG
4.	Above 8 days	Above 8 days	Nodal Division at Directorate

**PROFORMA**

Observation /Recommendation.

Ministry of Communications/ Department of Posts

**Point No. 14 – EXCESS RETENTION OF CASH BALANCE**

The Committee took strong exception to cash retention in excess of the prescribed maximum limit in 25 Post Offices test checked in nine Postal Circles. Audit in 2007 had already pointed out the potential risks of excess retention and made recommendations, which the Department claimed to have complied with thereafter. However, the compliance apparently was just on paper. The Committee strongly condemns such attitude of the government and desire that more stringent system of monitoring and stricter norms for compliance to the department's own code of financial conduct be evolved, implemented and reported to this Committee.

(Sl. No. 14 Appendix...Para 14..... of the Eighty Ninth Report  
Report of the Public Accounts Committee (16<sup>th</sup> Lok Sabha)

**Action Taken**

The committee has emphasized on stricter norms and more stringent system of monitoring of cash balances. In this context, it is submitted that the Department already has strict norms in place to keep check on retention of excess cash in Post Offices. The statement of balances of Head Post offices (Pa-16) which are received weekly by Superintendent, are carefully scrutinized, and the liquid cash in hand is assessed against the actual liabilities and authorized balances. In case, the balance is found in excess of the prescribed limits and beyond actual liabilities frequently in a Head Office, the Superintendent is required to properly investigate the matter. Similarly, report received in HOs regarding retention of excess cash in any of its Sub Offices, are subject of prompt and careful enquiry by the Superintendent, based on the parameters prescribed.

As far as stringent system is concerned, a new system is proposed under Core System Integration (CSI) for monitoring of cash balances. In this system, the authorized cash balances of the Post Offices will be updated in CSI system, and an alert message will be automatically sent to the concerned Divisional Head, in case the cash balance of the Post Office varies from its authorized cash balance. This will make existing monitoring system more efficient, as report will automatically reach the Divisional Heads, without any human intervention on a day to day basis. This will ensure that instructions are issued for immediate remitting of excess amount to either a needy office or account office or Bank.

Initially, this functionality will be made available in 3 Postal Divisions as a pilot, and subsequently extended to all the Post Offices after modifications/ rectifications on the outcome of the pilot. These three Divisions i.e. Hoshiarpur Division in Punjab Circle, Karnal Division in Haryana Circle & South West Division in Delhi Circle have been selected randomly, wherein, Monitoring Mechanism is being established.

This Action Taken Note Report has been vetted by the DGA P&T vide their UO No. Report-DoP/2(d)/9646 (pt) & 9647 (pt)/295 dated 14.08.2018 and approved by Secretary (Posts).



Signature of Secretary,  
Addl. Secretary/Joint Secretary

Ministry/Department of Posts O. M. No. F. No. 10-1/2018-PO dated 18.06.2018.

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Important: Each recommendation/observation and reply thereto should begin on a separate page

### CHAPTER III

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

**PROFORMA****Observation / Recommendation of th PAC – Eighty Ninth Report  
(16<sup>th</sup> Lok Sabha) on “Noncompliance by Department of Posts”**

**Para 13 :** The Committee are perturbed to note that the Department of Posts has failed to raise demands in time for services it delivered resulting in huge amounts remaining due with other departments. The situation reflects a deeper lack of financial discipline in the department more than anything else. The committee desire that apart from enhanced efforts to realize the pending claims from concerned departments / agencies, the DoP should evolve a system whereby remittances from client departments are automated, leveraging digital advances in banking and financial transactions.

(Serial NO \_\_\_ Appendix \_\_\_ Para : 13  
89<sup>th</sup> Report of Public Accounts Committee of  
(16<sup>th</sup> Lok Sabha)

**Action Taken**

The entire amount as pointed out by the Audit has been recovered and compliance reported vide RB Division letter No, 10-15/2015 RB dated 30-01-2017.

As regards to the observation / Recommendations of the Public Accounts Committee regarding evolving a new system whereby remittances from client departments are automated, it is submitted that the DoP has already been boarded onto the National Automated Clearing House (NACH) platform of the National Payment Corporation of India (NPCI) during Dec 2016 to carry out online financial transactions. It will help the DoP in ascertaining the number of Social Sector Payments accounts, through the system and DoP can put forward claims for remuneration based on the MIS reports generated by the system.

This action taken report has been vetted by the DGA P&T vide their UO NO. Rep-DoP/2 (d)/ 9577 /12-13/246 dated 03-07-2018 and approved by Secretary (Posts).

  
(Ajay Kumar Roy)  
**Dy Director General (RB & Plg)**

**Ministry of Communications, Department of Posts, OM NO. 10-18/2014-  
RB- Dated May 18**

## CHAPTER IV

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

**Observation/Recommendation****NON-RECONCILIATION OF POST OFFICE SCHEDULES WITH BANK SCROLLS**

The Committee note that system improvements have been effected with regard to reconciliation of Post Office Schedules with Bank scrolls. They also note, however, that pendency remains of the Audit period even after a lapse of 3 years. Audit pointed out that in 8 out of 15 Postal Accounting Offices (PAOs), the reconciliation was not completed on time by the PAOs due to non-receipt of monthly schedules from the dealing HPOs. Some of these schedules were found pending since 2004. An amount of Rs. 14218.72 crore towards drawings from Banks and remittances to the extent of Rs. 8071.69 crore and Rs. 18566.14 crore remained unlinked in Bank scrolls and Post office schedules respectively. The Committee are constrained to observe the conspicuous silence of the Ministry regarding the latest figure of the reconciliation amount of Post office schedules with Bank scrolls. They therefore, desire that the Department complete all pending reconciliation and pairing work, including the years prior to and post the audited period, within a specified time, not later than six months from the date this report is presented to Parliament. They also recommend that a quarterly review of the performance of all the PAOs to be put in place to check any pending reconciliation of Post Office Schedules and Bank scrolls.

(Part-II, Para 2 of the 89<sup>th</sup>  
Report of the Public Accounts Committee)  
(16<sup>th</sup> Lok Sabha)

**Action Taken**

The Department has been undertaking vigorous efforts to complete all reconciliation and pairing work including the years prior to and post audited period within a specified time. However, the work for reconciliation of Post Office Schedules with Bank scroll was being done manually till 2011-12 and the arrear was due to acute shortage of staff and non receipts of Post Office Schedules in time. The situation of availability of staff has not improved due to various litigations. Therefore, the Department is trying to clear all the manual arrear with the limited staff that it has. In 2012, PACS (Postal Accounts Current System) software was implemented in Postal Accounts Offices for reconciliation purpose wherein Post Office Schedules in electronic format are uploaded at Head Post Office level and Bank scrolls are received electronically from Bank Focal Point Branches and uploaded at Postal Accounts Offices level. Introduction of the software has increased the efficiency in reconciliation and pairing work in Postal Accounts Offices.

It may be pertinent to note that one of the reasons for the massive unlinked amounts in pairing work is mainly due to receiving of bank scrolls without cheque number, and challan number and sometimes there is an error even in the consolidated amount in Bank instruments and sometimes there is error in reverse entries. Merger of SBI Associated Banks have also created a major issue wherein scrolls are not in order. All these matters have been taken up in regular CMC (Circle Monitoring Committee) meetings held with Banks by Postal Accounts Offices and these issues have also been raised in Standing Advisory Committee Meetings (held by RBI) and APEX Level Meetings in the CGA.

As recommended, stringent review of pending bank reconciliation has been taken up by the Department and performance of all PAOs in this regard is being reviewed on a monthly basis.

This Action Taken Note has been vetted by the DG Audit (P&T) vide their UO No. Report-DOP/2(d)/F-255(pt)/296 dated 14.08.2018 and approved by Secretary (Posts).

(Ministry of Communication/Department of Posts O.M No. PA/Bk-II/PAC/2017-18  
dated 20.08.2018)

*N. G. Parag*  
Sr. DDG (PAF)  
D-4343

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH THE GOVERNMENT  
HAVE FURNISHED INTERIM REPLIES

-Nil-

NEW DELHI;  
March, 2020  
Chaitra, 1942 (*Saka*)

ADHIR RANJAN CHOWDHURY  
Chairperson  
Public Accounts Committee

**APPENDIX-II**  
(Vide Paragraph 5 of Introduction)

**ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE  
OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE  
CONTAINED IN THEIR EIGHTY NINTH REPORT (SIXTEENTH LOK SABHA)**

(i)	Total number of Observations/Recommendations	13
(ii)	Observations/Recommendations of the Committee which have been accepted by the Government: Para Nos. 1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 & 14	Total : 12 Percentage: 86%
(iii)	Observations/Recommendations which the Committee do not desire to pursue in view of the reply of the Government:  Para No.13	Total : 01 Percentage: 7%
(iv)	Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:  Para No. 2	Total : 01 Percentage: 7%
(v)	Observations/Recommendations in respect of which the Government have furnished interim replies: Para Nos. - Nil	Total : Nil Percentage: 0