

**Department of Higher Education**  
**STATUS OF PENDING C&AG PARAS**

**(As on 06.08.2025)**

S. No	No. & Year of Report	Para No.	Para Title	Current Status	Bureau Heads
1.	31 of 2022	3.8.7.e	Deviations in Operation of Major/Minor Heads	Draft ATN uploaded on 20.05.2025	JS&FA
2.	31 of 2022	4.7 Annex. 4.7 sl 28	Non-surrender and surrender of savings on last day of the financial year	Draft ATN uploaded on 20.05.2025	JS&FA
3.	31 of 2022	4.3 Annex. 4.4 sl 5 - 8	other Significant savings at minor-head/ sub head level	Draft ATN uploaded on 20.05.2025	JS&FA
4.	31 of 2022	4.2.2.2 Annex.4.3 A sl 4	other Significant savings at minor-head/ sub head level	Draft ATN uploaded on 20.05.2025	JS&FA
5.	31 of 2022	4.2.2.1 Fig 4.7 sl 7	Significant savings at Grant/ Appropriation level	Draft ATN uploaded on 20.05.2025	JS&FA
6.	31 of 2022	4.2.2.1 Fig 4.6 sl 10	Significant savings at Grant/ Appropriation level	Draft ATN uploaded on 20.05.2025	JS&FA
7.	31 of 2022	4.2.2 Annex. 4.2 sl 101	Analysis of savings	Draft ATN uploaded on 20.05.2025	JS&FA
8.	31 of 2022	4.2.2 Annex. 4.2 sl 40	Analysis of savings	Draft ATN uploaded on 20.05.2025	JS&FA
9.	26 of 2022	3.2.1	Non-deduction of tax amounting to Rs.16.32 crore on perquisite of Rs.55.46 crore (IIT – Kharagpur, Guwahati, Indore and Bhilai)	Revised ATN uploaded on 31.12.2024. Vetted by Audit on 27.01.2025.  <b>Further action to be taken by the Bureau.</b>	JS (TE)
10.	26 of 2022	3.2.5	Unauthorized payment of Faculty Development Allowance to Teaching Staff Rs.5.49 crore. IIM – Tiruchirappalli, Kashipur, Lucknow, Indore and Kolkata)	Final ATN returned on 18/10/2023.  • <b>The Bureau made changes in the final ATN, which were not accepted by the Audit.</b>  • <b>Further action may be taken by the Bureau.</b>	JS (Mgt.) & Scholarship

11.	25 of 2023	2.4	Inadmissible Payment of New Pension System (NPS) contribution to employees appointed on contract (Indian Institute of Technology, Gandhinagar)	Revised ATN uploaded on 25.09.2024. Vetted by Audit on 24.10.2024.  <b>Further action to be taken by the Bureau.</b>	JS (TE)
12.	25 of 2023	2.1	Inadmissible payment of ad-hoc bonus to employees of Central Autonomous Bodies for the period from 2015-16 to 2020-21 – Rs. 378.10 lakhs Indian Institute of Technology, Bombay Visvesvaraya National Institute of Technology, Nagpur National Institute of Naturopathy, Pune Indira Gandhi National Open University- Nagpur & Goa.	Draft ATN uploaded on 27.11.2024 Vetted by Audit on 27.12.2024  <b>Further action to be taken by Bureau.</b>	AS (Edu.) JS (TE) EA (HE)
13.	25 of 2023	2.6	Incorrect method for selection of service provider for non-consultancy service leading to excess payment - ₹ 6.47 crore (Indian Institute of Technology, New Delhi)	Request for revised ATN on 08.05.2025.  <b>Revised ATN uploaded on 14.07.2025.</b>	JS (TE)
14.	25 of 2023	2.5	Overpayment of increment to newly recruited faculty members - ₹ 2.78 crore (Indian Institute of Technology, Kharagpur and Indian Institute of Technology, Guwahati)	Request for revised ATN on 13.11.2024.  <b>Further action to be taken by the Bureau.</b>	JS (TE)
15.	25 of 2023	2.2	Unfruitful expenditure on incomplete boundary wall - ₹ 0.71 crore (Central Institute of Technology, Kokrajhar)	Revised ATN uploaded on 08.07.2025.	JS (TEL)
16.	21 of 2023	4.13.2	Non-transfer of funds from non-functional heads to functional heads	Draft ATN returned by Audit on 20/01/2024.  <b>Further action to be taken by the Bureau.</b>	JS (ICC & RUSA)

17.	21 of 2023	4.16	Outstanding utilisation certificates	Draft ATN returned by Audit on 28/10/2024.  <b>Further action to be taken by the Bureau.</b>	AS (Edu) JS (TEL)
18.	21 of 2023	4.8.2 Annex 4.9 Sl. No.2	Misclassification between primary units of appropriation (IIT Dharwad)	Draft ATN uploaded on 11/04/2025.	JS (TE)
19.	21 of 2023	4.6 Annex 4.7 Sl. No. 12	Non-surrender and surrender of savings on last day of the financial year	Request for revised Draft ATN on 06.06.2025.  Revised ATN uploaded on 26.06.2025.	JS&FA
20.	21 of 2023	4.4	Injudicious re-appropriation from/to minor/sub-heads	Draft ATN uploaded on 13.03.2025.	JS&FA
21.	21 of 2023	4.2.2.2	Other significant savings at minor-head/sub-head level	Revised ATN uploaded on 27.07.2025.	AS (Edu) JS&FA
22.	21 of 2023	3.8.2.3	Booking under Minor Head 800- Other Receipts	Draft ATN not yet uploaded.	PAO
23.	3 of 2024	4.4	Activities of Indian Institute of Information Technology, Design and Manufacturing, Kurnool	Draft ATN uploaded on 13/03/2025.	JS (TE)
24.	3 of 2024	4.5	Indian Institute of Technology, Madras- Ministry Sponsored Projects	Draft ATN uploaded on 04.06.2025.  Incomplete Draft ATN. Returned by Audit on 10.06.2025.  <b>Further action to be taken by the Bureau.</b>	JS (TE)
25.	3 of 2024	4.3	Non-deduction of Income Tax on Employer Contribution to National Pension System (Visva Bharti University, Shanti Niketan)	Draft ATN not yet uploaded.	AS (Edu.)
26.	3 of 2024	4.2	Internal Controls in Visva Bharati University, Shanti Niketan.	Draft ATN not yet uploaded.	AS (Edu.)

**Department of Higher Education**  
**STATUS OF PENDING PAC PARAS**

**(As on 06.08.2025)**

<b>S. No</b>	<b>Lok Sabha</b>	<b>Report No</b>	<b>Para No.</b>	<b>Para Title</b>	<b>Current Status</b>	<b>Bureau Heads</b>
1.	17	100	15	Action taken by the Government on the Observations/ Recommendations of the committee contained in their Sixty second Report (17 <sup>th</sup> Lok Sabha) on "Irregular Payment of Ad-hoc Bonus."	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
2.	17	100	8	Action taken by the Government on the Observations/ Recommendations of the committee contained in their Sixty second Report (17 <sup>th</sup> Lok Sabha) on "Irregular Payment of Ad-hoc Bonus."	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
3.	17	100	5	Action taken by the Government on the Observations/ Recommendations of the committee contained in their Sixty second Report (17 <sup>th</sup> Lok Sabha) on "Irregular Payment of Ad-hoc Bonus."	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
4.	17	62	6	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024.	AS (Edu.)
5.	17	62	9	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
6.	17	62	5	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
7.	17	62	4	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)

8.	17	62	2	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)
9.	17	62	1	Irregular payment of Ad-hoc Bonus	Draft ATR vetted by Audit on 23/12/2024 and returned.	AS (Edu.)

**# Further action on these paras strictly as per vetting comments of audit.**