

3.3 Ministry of Health and Family Welfare

Indian Council of Medical Research

National Institute of Cholera and Enteric Diseases, Kolkata

3.3.1 Irregular grant of promotions with retrospective effect

Irregular grant of promotions with retrospective effect to scientists under the Flexible Complementing Scheme led to irregular payment amounting to ₹ 2.07 crore.

The Indian Council of Medical Research (ICMR), an autonomous body under the Ministry of Health and Family Welfare, substantially financed from Government of India (GoI) grants, formulated its Health Research Scientists Cadre Rules, 2007. In these Rules, it made a provision for the promotion of Scientists on the basis of Flexible Complementing Scheme (FCS)⁴⁴, in accordance with the criteria prescribed for such promotions by GoI⁴⁵.

Test check of fourteen (14) cases of promotions of scientists, who were availing the FCS, at the National Institute of Cholera and Enteric Diseases (NICED), Kolkata (an institute under the ICMR), revealed that the Institute had granted promotions in higher grades⁴⁶ during February 2009 to February 2019, by ante-dating the effective date of promotions by six months to 34 months, from the date of promotion orders. These promotions were in contravention of the aforementioned instructions of DoPT, which stipulated that such promotions would be effective from a prospective date, after the same had been approved by the competent authority.

This resulted in irregular payment of salary and arrears, by NICED, Kolkata, to its Scientists, amounting to ₹ 2.07 crore⁴⁷, in the fourteen (14) test-checked cases (**Annexure-IV**).

NICED, Kolkata, in its reply (November 2020) stated that, at present, the DoPT instructions, regarding *in-situ* promotions under FCS, are being fully complied with and that no retrospective promotion had been granted to the scientists of the Institute during 2019-20. The Institute did not, however, offer any comment on the cases of promotions granted earlier to 2019-20, with retrospective effect, as pointed out in audit.

⁴⁴ FCS is an *in-situ* promotion scheme for scientists, for which the specified criteria are proven merit and record of research. It is applicable to scientists and technologists holding group A scientific posts, engaged in scientific activities and services, in scientific and technology departments.

⁴⁵ vide DoPT Office Memorandum dated 9 November, 1998, as amended from time to time.

⁴⁶ Ranging from Grade Pay: ₹ 5400 to Grade Pay: ₹ 8900.

⁴⁷ Basic Pay and Dearness Allowance only

In its further reply (16.12.2021), the Institute stated that FCS assessments, for promotions of scientists posted at various Institutes/Centres of ICMR, are made at ICMR Headquarters, New Delhi, and that the matter had been referred for a policy decision at Headquarter level, as the issue is not restricted to one Institute alone.

A reference is invited to a Para on irregular ante-dating of promotions, in regard to scientists posted at ICMR Headquarters and its three Centres, located in Delhi/NCR, which had been highlighted in Para 11.5 of the C&AG's Compliance Audit Report No. 12 of 2017. In its Action Taken Note (ATN), on the above issue, the Ministry had been requested to review similar cases in the light of the audit findings and to take corrective measures to ensure that similar cases did not arise in future. However, the existence of irregular promotions in the cases mentioned above indicated that necessary corrective measures have not yet been taken by the Ministry.

Recommendation

Since cases of promotions with effect from retrospective dates, in violation of DoPT orders, have been noticed in other centres of ICMR (Para 11.5 of CAG Report No. 12 of 2017) also, the Ministry should review all cases of retrospective promotion, fix responsibility and effect recoveries from the beneficiaries of such irregular action.

3.4 Ministry of Youth Affairs and Sports and Ministry of Education

National Institute of Technical Teachers' Training and Research Bhopal, Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior and Lakshmi Bai National Institute of Physical Education, Gwalior

3.4.1 Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines

Non-Investment of GPF/CPF Contributions as per Ministry of Finance Guidelines issued in March 2015 whereby pattern of investment is to be followed by Non-Government Provident Funds, Superannuation Funds and Gratuity Funds from 1 April 2015.

The Department of Financial Services, Ministry of Finance (MoF)⁴⁸ laid down guidelines (2015) for the pattern of investment to be followed by Non-Government Provident Funds (GPF), Superannuation Funds and Gratuity Funds from 1 April 2015. According to this guideline, the pattern of investment to be followed by these Funds shall be as follows:

⁴⁸ Vide its notification dated 2 March 2015.