

**CHAPTER VIII : MINISTRY OF HUMAN RESOURCE
DEVELOPMENT**

Department of Secondary and Higher Education

8.1 Unauthorised expenditure on operation of posts

Unauthorised operation of posts by the Embassy of India, Moscow in disregard of the directions of the Department of Secondary and Higher Education resulted in unauthorised expenditure of Rs. 28.21 lakh

According to rule 6 of the General Financial rules, no authority may incur any expenditure or enter into any liability involving expenditure from Government account unless such expenditure has been sanctioned by general or special orders of the Government or by any authority to which power has been delegated. Thus, no authority can incur expenditure on payment of salary without the specific sanction of the authority competent to sanction the post. Further item 12 of Schedule I of the financial powers of Government of India's representatives abroad provides that the Head of the Mission may employ only class IV staff paid from contingency subject to the condition that the staff so employed is not for work of a regular nature or against vacant post.

The Ministry of Human Resource Development sanctioned (June 2003) the discontinuance of posts of one India-based Private Secretary and one local interpreter in the Mission at Moscow from July 2003 and asked the Mission to terminate the services of the incumbents of these posts from 30 June 2003 (AN) keeping in view the contractual obligations. Instead of discontinuing the post of local interpreter from July 2003, the Mission engaged a contingent clerk against the post from August 2003 to September 2004, thus defeating the very purpose of abolition of the post. The Mission also continued the engagement of one India-based Personal Assistant (PA) from July 2003 to December 2004¹ against the abolished post of Private Secretary even though it had an opportunity as early as August 2003 to adjust him against a Personal Secretary who was returning to India.

In response to the Mission's repeated request (July 2003, October 2004, January 2005) for continuation of post of PA till May 2005 and local interpreter till September 2004, the Ministry (March 2005) without approving continuation of the posts, approved budgeted expenditure (final grant of 2004-05) of the Education wing of the Mission.

¹ From January 2005, the incumbent was transferred to the Technical wing of the Mission.

Report No. 2 of 2006

Thus, the Mission at Moscow incurred unauthorised expenditure of Rs. 28.21 lakh without sanction for operation of two posts from July 2003 to December 2004. Ministry's action of allotment of funds against posts not sanctioned was also irregular.

The matter was referred to the Ministry; their reply was awaited as of January 2006.