OFFICE OF THE DISTRICT JUDGE, PRAYAGRAJ.

ADMIN. ORDER NO. 407 **Dated : May 22, 2026**

ORDER

While voicing concern over recent instances of irregularities pertaining to mis-appropriation/embezzlement of public funds in some District Courts of Uttar Pradesh, Hon'ble High Court, vide **Letter No. 7509/Budget : Allahabad Dt.20.5.2026,** has issued **'Guidelines for taking measures to prevent irregularities /mis-appropriation/ embezzlement of public funds'** relevant part of which is as below :

"1. The Login ID and Password assigned by Treasury to Drawing and Disbursing Officer (DDO) to login on DDO Portal must not be shared under any circumstances whatsoever.

2. No Changes in Salary/Allowances/Arrear Bill shall be made by Bill Operator without specific approval of the competent Authority If any change is proposed by office and DDO suspects accuracy of changes then such changes may be forwarded for vetting to Officer of Finance and Accounts Cadre, posted in that District.

3 After approval of the Competent Authority, Bill Clerk/Bill Operator will make appropriate changes on Koshagar /DDO Portal.

4 The changes made by the Bill Clerk/Bill Operator shall be rechecked by the officer/official senior to Bill Clerk/Operator, nominated by DDO, that whether it is as per approval of competent authority or not. And after rechecking he will make endorsement Checked and Verified on the document of Approval and put his signature.

5. DDO should also reconcile the changes with the supporting documents, if desired, before approval on DDO Portal. If the entries are correct, approval should be granted; otherwise the changes should be rejected by DDO on DDO Portal.

6. Arrear of Salary may be endorsed on the Service book of the concerned employees while drawing the amount for above mentioned purposes so that repeated withdrawal may not occur.

7. It is also suggested that prior to making payments for outstanding bills (arrears). a cross reference entry must invariably be recorded on the original bills pertaining to the relevant period, so as to eliminate any possibility of double withdrawal.

8. Transaction Report generated on Koshagar Portal (DDO Portal) shall be printed and annexed with Original Bills so that it may be randomly checked by DDO / officer/official nominated by DDO monthly/Quarterly.

9. If possible the Bill Clerk/Bill Operator dealing with Paybill/ Salary/ Allowances/Arrear may be rotated from Bill Preparation Seat work to any other Seat work from time to time. For this purpose a pool of employees may be established in districts who may be given training regarding bills/accounts work on DDO Portal by an expert.

10. If any employee is found to be involved in irregularities/misappropriation of public funds, he may be transferred to some other seat work and he may not be assigned such financial seat work in future."

II. In addition, following directions have also been provided vide Hon'ble Court's letter dt. 20.05.2026 :

".....an immediate **random investigation** be conducted in your Judgeship so that if such irregularities have occurred, they can be brought in light. In this regard, **all the D.D.Os may take following steps**:

(a) To search irregularities made by the officials, **a month may be taken as "standard month" i.e. March 2026** and on the basis of Basic Pay entered in the Service Book of each and every employee, the Basic Pay and Other Allowances be reconciled **within 15 June 2026** with pay bill to check whether the Basic Pay which is mentioned in Service Book is same as in pay bill and allowances have also been paid on the basis of Basic Pay and designation. In that month, it should also be ascertained that the salary has been drawn only for the working strength of employees.

(b) In case of any kind of arrear / increment, drawn by the office, it should be checked that it has been drawn in accordance with the approval of competent authority and concerned Government Order / Rule..."

III. In compliance of Hon'ble Court's above direction, the Drawing & Disbursing Officer of District Court Prayagraj is directed to ensure compliance of Hon'ble Court's aforementioned '**Guidelines**, in letter and spirit.

Moreover, the Drawing & Disbursing Officer of District Court Prayagraj is further directed to conduct **random investigation** in District Court Prayagraj, as directed by Hon'ble Court and submit report to the undersigned **positively by 15.06.2026**.

The System Officer and System Assistant are directed to upload a copy of the Hon'ble Court's above Guidelines as well as a copy of this order, for quick access to all the concerned.

Inform all concerned for strict compliance.

22-5-2026

(**Satya Prakash Tripathi**)
District Judge
Prayagraj.

Dated : May 22, 2026

From,

Manjeet Singh Sheoran, H.J.S.,
Registrar General,
High Court of Judicature at Allahabad,
Prayagraj.

To,

All the District & Sessions Judges/O.S.D.,
All the Presiding Officers, Commercial Courts,
All the Principal Judges, Family Courts,
State of Uttar Pradesh.

Letter No. 7509 / Budget :Allahabad Dated: 20th .05.2026.

Subject: Guidelines for taking measures to prevent irregularities/ mis-appropriation/ embezzlement of public funds.

Madam/Sir,

I am to say that recently some instances of irregularities pertaining to mis-appropriation/ embezzlement of public funds in some District Courts of Uttar Pradesh have come to the knowledge of this Hon'ble Court. In order to prevent such instances, kindly follow the guidelines stated here under:

1. The Login ID and Password assigned by Treasury to Drawing and Disbursing Officer (DDO) to login on DDO Portal must not be shared under any circumstances whatsoever.
2. No Changes in Salary/Allowances/Arrear Bill shall be made by Bill Operator without specific approval of the competent Authority. If any change is proposed by office and DDO suspects accuracy of changes then such changes may be forwarded for vetting to Officer of Finance and Accounts Cadre, posted in that District.

HIGH COURT AT ALLAHABAD

3. After approval of the Competent Authority, Bill Clerk/Bill Operator will make appropriate changes on Koshagar /DDO Portal.
4. The changes made by the Bill Clerk/Bill Operator shall be rechecked by the officer/official senior to Bill Clerk/Operator, nominated by DDO, that whether it is as per approval of competent authority or not. And after rechecking he will make endorsement Checked and Verified on the document of Approval and put his signature.
5. DDO should also reconcile the changes with the supporting documents, if desired, before approval on DDO Portal. If the entries are correct, approval should be granted; otherwise the changes should be rejected by DDO on DDO Portal.
6. Arrear of Salary may be endorsed on the Service book of the concerned employees while drawing the amount for above mentioned purposes so that repeated withdrawal may not occur .
7. It is also suggested that prior to making payments for outstanding bills (arrears), a cross - reference entry must invariably be recorded on the original bills pertaining to the relevant period, so as to eliminate any possibility of double withdrawal.
8. Transaction Report generated on Koshagar Portal (DDO Portal) shall be printed and annexed with Original Bills so that it may be randomly checked by DDO /officer/official nominated by DDO monthly/Quarterly.
9. If possible the Bill Clerk/Bill Operator dealing with Paybill/ Salary/ Allowances/ Arrear may be rotated from Bill Preparation Seat work to any other Seat work from time to time. For this purpose a pool of employees may be established in districts who may be given training regarding bills/accounts work on DDO Portal by an expert.
10. If any employee is found to be involved in irregularities/misappropriation of public funds, he may be transferred to some other seat work and he may not be assigned such financial seat work in future.

I am further to say that an immediate random investigation be conducted in your Judgeship so that if such irregularities have occurred, they can be brought in light. In this regard, all the D.D.Os may take following steps:

(a) To search irregularities made by the officials, a month may be taken as **"standard month" i.e. March 2026** and on the basis of Basic Pay entered in the Service Book of each and every employee, the Basic Pay and Other Allowances be reconciled within 15 June 2026 with pay bill to check whether the Basic Pay which is mentioned in Service Book is same as in pay bill and allowances have also been paid on the basis of Basic Pay and designation. In that month, it should also be ascertained that the salary has been drawn only for the working strength of employees.

(b) In case of any kind of arrear / increment, drawn by the office, it should be checked that it has been drawn in accordance with the approval of competent authority and concerned Government Order / Rule.

I am to request you to follow the above guidelines and take necessary measures to ensure that any instances of misappropriation/embezzlement of public funds do not occur.

Yours faithfully,

19.5.26

(Manjeet Singh Sheoran)

(Registrar General)