



GOVERNMENT OF HARYANA  
**FINANCE DEPARTMENT**

# **PAC, CAG MATTER**

(Prompt Disposal of Audit Objections, Pending paras of PAC,  
COPU, CAG etc., Shakdhar Committee, Audit of Accounts, etc.)

*COMPENDIUM OF INSTRUCTIONS*

**Volume - XII**

**(UPTO 30-06-2011)**



**Harmohinder Singh Chattha**



D.O. No.....

Finance, Planning, Irrigation &  
Renewable Energy Minister,  
Haryana, Chandigarh.

Dated : 30<sup>th</sup> June, 2011...

## MESSAGE

I am pleased to know that a team of officers of Finance Department under the guidance of Shri Ajit M. Sharan, IAS, Financial Commissioner & Principal Secretary to Government Haryana, Finance Department, has prepared a unique set of 17 Compendia of the instructions/notifications of Finance Department on various subjects issued from time to time from 1947 onwards.

2. I am sure that these Compendia of instructions/ notifications will be maximum helpful for Government employees of all Departments/ Boards/ Corporations of Haryana Government for proper examination of cases in accordance with the provision in rules/ instructions expeditiously and will also help in reducing the unnecessary litigation and financial burden on the State exchequer.

3. The efforts made by the team to consolidate all the instructions in Compendia and also on website of Finance Department subject-wise and date-wise are indeed praiseworthy.

*H.S. Chattha*

**(H.S. Chattha)**

## PREFACE

The State Government since its formation in November, 1966 has issued/revised instructions and policy guidelines on various subjects from time to time relating to civil service and financial matters.

The number of such instructions has been large but non-availability of these instructions at one place results in delay in the disposal of work and sometimes decisions are taken in contravention of spirit of instructions resulting in un-necessary correspondence and litigation. It has, therefore, been decided to bring out compendia of Finance Department instructions on various subjects like Pay Fixation, Revision of Pay Scales, Pension, Compensatory Allowances, Dearness Allowance, General Provident Fund, Loans and Advances, Amendments in CSR/PFR etc., Misc. of CSR, Economy in Expenditure, PAC/CAG Matters, Budget Formulation, Financial Regulations etc. etc.

The instructions/notifications/policies issued upto 30.06.2011 including the instructions issued prior to 1<sup>st</sup> November, 1966 have been compiled in sixteen compendia. Efforts have been made to include all available instructions indicating their status/applicability distinctly in a block at the top of instructions.

Seventeenth Compendium contains only a date-wise list of all the instructions whether printed in these compendia or not. For the facility of readers a list of important subjects alphabetically indicating their number of Compendium has also been given at the back cover of each Volume.

The compendium in hand is Volume-XII in series and contains instructions relating to Public Accounts Committee, COPU, CAG, Prompt disposal of audit objections, Progress Report on the recommendations of PAC/COPU/CAG/Shakdhar Committee/Estimate Committee, Audit of Accounts, etc.

The printed copy of Compendia can be purchased from the Printing & Stationery Department, Haryana. One set of compendia is circulated to all Administrative Secretaries and Heads of Departments.

Original copy of circulars/notifications etc. of Finance Department are available with the Archives Department, Haryana. Soft copy of the instructions issued by the Finance Department from 1947 onwards to 30.06.2011 both datewise and subjectwise are available on the websites [www.finharyana.gov.in](http://www.finharyana.gov.in). and [www.haryana.gov.in](http://www.haryana.gov.in). Interested persons can easily download the same or any part thereof from the website. To search by date-wise any instruction, type the date in the manner e.g. '2<sup>nd</sup> September, 2009' and not in any other way.

Although we have taken all possible precautions while compiling the Compendia, yet there may be some omission or lapse on our part. We would welcome any feedback or suggestion from users of the Compendia.

I acknowledge the hard work put in by Mrs. Kusum Bansal, IRS, Joint Secretary Finance, Shri Raj Pal Nasa, Private Secretary, [former SO (FD)], specially posted in Finance Department for the compilation of instructions and Shri Ram Saran, Principal, DTC HIPA, Panchkula, for assistance and guidance. I also extend my thanks to Director General, HIPA, Gurgaon for providing infrastructure support at DTC Panchkula for this purpose.

I hope that these compendia would be handy and useful to all concerned.

Dated : Chandigarh,  
14<sup>th</sup> July, 2011

**AJIT M. SHARAN**  
Financial Commissioner & Principal Secretary to  
Government Haryana, Finance Department.

## INTRODUCTION

The Haryana Government has taken a significant decision to bring all the instructions/notifications issued by the Finance Department at one place for the facility of officials/officers for proper examination of financial and service matters in accordance with the rules/instructions. Accordingly, Government have decided to compile and computerize all the instructions including the same issued prior to the Re-organisation. The overall aim is to increase the effectiveness, efficiency and expeditious disposal of office work. To accomplish this voluminous and arduous work a team having experience and background of the Finance Department was constituted. After putting strenuous efforts, the team has been able to procure the old and rarely available instructions from the offices of Law Department, Commissioner Ambala Division, Deputy Commissioner Ambala, concerned Branches of Finance Department and retired officers of SAS Cadre.

These instructions have been computerised and compiled date-wise and subject-wise. The salient features of the same are as under :-

- The total number of instructions/notifications issued by the Finance Department during the period between 1947 and April, 2011 are about 3600.
- Out of above about 90% instructions are available in original and copy of about 5% have been collected from the private publications, and the remaining are not traceable.
- The instructions which are at present or were applicable in near past have been compiled subject-wise and printed in the following sixteen compendia:-

1	Fixation of Pay	Volume-I
2	Haryana Civil Services Revised Pay Rules, 1998, 1987, 1980, 1969	Volume-II
3	Pension of Post-2006 Pensioners and Defined Contributory Pension Scheme.	Volume-III
4	Pension of Pre-2006 Pensioners and Dearness Relief	Volume-IV
5	Allowances to Govt. employees	Volume-V
6	Dearness Allowance to Govt. employees	Volume-VI
7	Misc. of CSR	Volume-VII
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9	Amendments in CSR/PFR etc.	Volume-IX
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14	Financial Regulations	Volume-XIV
15	Instructions of HBPE	Volume-XV
16	For Judicial Officers	Volume-XVI

- Volume XVII contains date-wise consolidated list of all the instructions/notifications alongwith number, subject and also availability in original.

- At the end of each Volume a date-wise list of the instructions pertaining to the subject(s) of that Volume whether the same have been printed or not has also been given for the facility of users.
- Efforts have been made to mention at the top of instructions if the same have been revised, modified, superseded, withdrawn or have become obsolete.
- Soft copy of all the instructions are available at website of Haryana Government [www.finharyana.gov.in](http://www.finharyana.gov.in) and [www.haryana.gov.in](http://www.haryana.gov.in) and may be downloaded from there. **Illustration:** To search any instructions by date, type the date like '20th May, 1999' or '3rd October, 2006' i.e. there is space after the date, month should be complete and year in four digits. If the actual date of any instruction/notification is not known or there is any doubt the same may be confirmed from the compendium of instructions (Volume-XVII) containing datewise list of all the instructions.
- These compendia are priced publications, one may purchase from Printing and Stationery Department, Haryana.
- Image of original copy of the instructions are also on website of Finance Department and hard copy of the original is available with the Archives Department, Haryana.

The compendium in hand is Volume-XII in series and contains instructions relating to Public Accounts Committee, COPU, CAG, Prompt disposal of audit objections, Progress Report on the recommendations of PAC/COPU/CAG/Shakdhar Committee/Estimate Committee, Audit of Accounts, etc.

I, on behalf of my entire editorial team express my special gratitude to Shri Ajit M Sharan, IAS, Financial Commissioner & Principal Secretary to Government Haryana, Finance Department, for providing valuable guidance and encouragement for accomplishing this arduous work which otherwise would not have been possible without his moral support.

I am thankful to Shri Raj Pal Nasa, Private Secretary, [former SO (FD)] for the hard work put in by him and also Shri Ram Saran, Principal DTC, HIPA, Panchkula for providing assistance and guidance to the team members. I also extend my thanks for Shri Ajit Kumar Saini, Section Officer, Finance Department, Shri Baljit Singh Saini, PTSO, and Shri Dinesh Kumar, PCAT of Printing and Stationery Department, Mrs. Pallavi, DEO, Shri Ramesh Kumar, Clerk, for preparing these compendia.

I am heartily grateful to Director General, HIPA, Gurgaon for providing infrastructure support at DTC Panchkula for this purpose.

Efforts have been made by the team to ensure the authenticity of the compilation, yet there may be some omission or lapse on our part. We would welcome any feedback or suggestion from users of the Compendia.

I hope these compendia would be helpful to all concerned for proper examination of the cases. I think now none has to face any problem for the copy of any instructions of Finance Department issued between 1947 and 2011.

Dated : Chandigarh,  
10<sup>th</sup> July, 2011

**Kusum Bansal, IRS**  
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3.	30.04.1991	No. 34/17/87-2B&C	सार्वजनिक उपक्रम समिति की विभिन्न रिपोर्टों में कमेटी द्वारा किए गए अवलोकनों/सिफारिशों।	178
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5.	04.12.1987	No. 5/14/83-PE&IC(FD)	Eleventh Report (Special) of the Committee on Public Undertakings (1982-83) of the Haryana Vidhan Sabha on the General working of Public Undertakings/Boards.	183
6.	08.10.1982	No. 34/1/82-2B&C	Submission of Quarterly Progress Report on recommendations/observations on the various reports of the Committee on Public Undertakings.	185
7.	11.06.1971	No. 2528-7B&C-71/15524	Disposal of pending Audit objections – Submission of quarterly progress reports	188
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3.	30.11.1977	No. 5029-4B&C-77/36386	Procedure for dealing with the reports of Estimate Committee.	193
4.	27.06.1975	No. EC-9-20-74-75/6866	Procedure for dealing with the Reports of the Estimates Committee	195
5.	09.06.1969	No. 98-4B&C(VS)-69/15871	Procedure for dealing with the Reports of the Estimates Committee	196
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2.	08.03.2011	No. 18/2/2011-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष (राजस्व प्राप्तियां) – हरियाणा सरकार।	203
3.	18.03.2009	No. 18/8/2008-2B&C	Report of the Comptroller & Auditor General of India for the Year ended 31st March, 2008 (Commercial), Govt. of Haryana.	205
4.	11.02.2009	No. 18/8/2008-2B&C	Report of the Comptroller & Auditor General of India for the Year ended 31st March 2008 (Commercial) Govt. of Haryana.	208
5.	19.03.2008	No. 18/23/2007-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (राजस्व प्राप्तियां) – हरियाणा सरकार।	212
6.	12.03.2008	No. 18/25/2007-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (सिविल) – हरियाणा सरकार की रिपोर्ट।	214

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**IMPORTANT**

**No. 22/1/2009-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments in Haryana.  
The Registrar, Punjab & Haryana High Court, Chandigarh.  
Director, State Vigilance Bureau, Haryana.

**Dated, Chandigarh, the 15th November, 2010.**

**Subject : Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.**

Sir,

I am directed to refer to the Finance Department letter No. 22/1/1985-2B&C, dated 27<sup>th</sup> September, 1985 on the subject noted above vide which you were requested to constitute Audit Committees for the prompt disposal/settlement of audit objections/audit paras. It was also mentioned therein to arrange meetings once in three months to review the progress of the settlement of such paras and to monitor of work in this behalf. It was also reiterated vide Finance Department letter of even numbers dated 18<sup>th</sup> June 1990 that the instructions issued by the Finance Department should be strictly adhered to by the all concerned.

2. The Accountant General, Haryana has again brought to the notice of the Finance Department that some departments are not holding such meetings quarterly. Due to non-convening of such meetings regularly there have been increase in the audit objections.

3. I am, therefore, again to request you to hold such meetings quarterly on regular basis for on the spot reviews and settlement of outstanding paras pertaining to your department. I am also to request you that if any of the department who has not so far constituted the Audit Committee then the same may please be done on priority basis in accordance with the Finance Department letter quoted in para 1 above i.e. Administrative Secretary - Chairman, Deputy Accountant General - Convener and Head of Department as Member, Finance Department's representative may please be invited to such meetings only where it is felt that his intervention will be particularly useful. You are further requested that a time bound Schedule for disposal/settlement of these paras may be drawn and intimation for this schedule may be given to Finance Department also at the earliest.

4. These instruction should be strictly adhered to by all concerned on Top Priority basis and any lapse in this matter will be viewed seriously.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**No. 18/2/92-3B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

**Dated, Chandigarh, the 9th March, 1999.**

**Subject : Implementation of the recommendations of the Shakhdar Committee on response of State Govt. to Audit Reports — Constitution of Monitoring Committee.**

Sir,

I am directed to invite your attention to the subject noted above and to say that it was requested vide our letter No. 18/2/92-3B&C, dated 23<sup>rd</sup> October, 1998 that a Monitoring Committee may be constituted of the following for monitoring the progress pertaining to the submission of replies of the paras of CAG Reports :-

- |    |  |    |          |
|----|--|----|----------|
| 1. | Head of Department                                     | -- | Chairman |
| 2. | Nodal Officers of the Department                       | -- | Member   |
| 3. | An Officer of the Department dealing with the Subject. | -- | Member   |
| 4. | Concerned Under Secy. of F.D.                          | -- | Member   |

2. The compliance report was required to be sent to F.D. (in Budget & Committee Branch) within a fortnight. But it is regretted to point out that despite a lapse of a period of more than 4 months, only 15 departments (as mentioned in the margin) have sent the reports so far. It seems that the defaulting departments are not adhering to the instructions of Finance Department meticulously which is regrettable. Non-compliance of the instructions is not only a serious matter but also a hindrance in smooth functioning of Government work. It is, therefore, again requested that the Monitoring Committee may kindly be constituted forthwith and a completion report to this/effect be sent within a week positively.

Yours faithfully,

Sd/-

Under Secretary Finance (B),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to the :-

- (i) All the Financial Commissioners to the Govt., Haryana.
- (ii) All the Administrative Secretaries to Govt., Haryana for information and immediate necessary actions.

Sd/-

Under Secretary Finance (B),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

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To

1. All Financial Commissioners to Govt., Haryana.
2. All Administrative Secretaries to Government, Haryana.

U.O. No. 18/2/92-3B&C

Dated, Chandigarh, the 9<sup>th</sup> March, 1999.

**Margin :**

1. Wel. of SCs/BCs Department
2. Chief Electrical Inspector
3. Tech. Education
4. Employment Department
5. Institutional Finance & Credit Control
6. Milk Commissioner
7. D.G. Police
8. Tourism
9. Agriculture
10. Health
11. Chief Architect
12. Registrar, Punjab & Haryana High Court
13. Higher Education
14. Irrigation
15. Rural Development

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**MOST IMMEDIATE / DATE BOND**  
**PAC MATTER**

**No. 18/2/92-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of the Departments in Haryana State.  
Registrar, Punjab & Haryana High Court.

**Dated, Chandigarh, the 23rd October, 1998**

**Subject : Implementation of the recommendations of the Shakhdar Committee on response of State Government to Audit Reports — Constitution of Monitoring Committee.**

Sir,

I am directed to invite your attention to the subject noted above and to say that it has been decided by the State Government that a Monitoring Committee may be constituted consisting of following for the monitoring of the progress pertaining to the submission of replies of the paras of CAG reports :-

1.	Head of Department	Chairman
2.	Nodal Officers of the Department (as appointed w.r.t. FD's Instruction issued vide No. 18/2/92-3B&C dated 27.10.95)	Member
3.	An officer of the Department Dealing with the subject as Co-opted by Head of Department	Member
4.	Concerned Under Secy. of F.D.	Member

2. The meeting of the Committee may be convened every month to review the progress of submission of replies of Audit paras of CAG's reports to the Administrative Secretaries for onward submission to the Secy. Haryana Vidhan Sabha/Accountant General (Audit) (Incharge PAC Section)/Finance Department and to monitor the pace of work in this behalf. Efforts may be made to complete the job regarding submission of the replies of the audit paras within the stipulated period of three months.

3. I am, therefore, to request that such committee may kindly be constituted on top priority basis. A compliance report may be sent to the F.D. (in Budget & Committee Br.) within a fortnight.

4. Please acknowledge receipt.

Yours faithfully,

Sd/-

Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to the :-

All the Financial Commissioners to Govt., Haryana.  
All the Administrative Secretaries to Govt., Haryana.  
for information and immediate necessary action.

*Sd/-*

Under Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners to Govt., Haryana.  
All the Administrative Secretaries to Govt., Haryana.

U. O. No. 18/2/92-3B&C

Dated 23<sup>rd</sup> October, 1998.

No. 18/2/92-3B&C

Dated 23<sup>rd</sup> October, 1998.

A copy is forwarded to the Secretary, Haryana, Vidhan Sabha, Chandigarh for information with reference to his letter No. PAC-7/98/12755, dated 21<sup>st</sup> July, 1998.

*Sd/-*

Under Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 18/2/92-3B&C

Dated 23<sup>rd</sup> October, 1998.

A copy is forwarded to the Accountant General (Audit) (Incharge PAC Section), Haryana, Chandigarh for information.

*Sd/-*

Under Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 22/1/90-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments,  
Commissioner Ambala, Hisar, Rohtak & Gurgaon Divisions,  
The Registrar Punjab & Haryana High Court,

**Dated, Chandigarh, the 23rd October, 1990.**

**Subject : Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.**

Sir,

I am directed to refer to invite your attention to para 3 of Finance Department Letter of even number dated 1<sup>st</sup> June, 1990 vide which you were requested that a time bound schedule for disposal/settlement of audit objections/audit paras may be drawn and intimation for that schedule may be given to Finance Department also at the earliest. But, it is regretted that no such information has been furnished/supplied by you so far and it appears that the above instructions have not been followed in letter and spirit. The disposal and settlement of audit objections/audit paras requires prompt action and I am, therefore, again to request you that the requisite information may please be supplied to the Finance Department at the earliest.

Yours faithfully,

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana Finance Department.

A copy is forwarded to :-

All Financial Commissioners to Govt., Haryana.  
All Administrative Secretaries to Govt., Haryana,  
for information and necessary action

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana Finance Department.

To

All Financial Commissioners to Govt., Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/90-2B&C

Dated, Chandigarh, the 23<sup>rd</sup> October, 1990

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**IMMEDIATE****No. 22/1/90-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments,  
Commissioner Ambala, Hisar, Rohtak and Gurgaon Divisions,  
All the Deputy Commissioner &  
Sub Divisional Officers (Civil) in the State,  
The Registrar Punjab & Haryana High Court &  
All District & sessions Judges in Haryana**Dated, Chandigarh, the 1st June, 1990****Subject : Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.**

Sir,

I am directed to refer to the Finance Department letter of even number dated 27.9.85 (Copy enclosed) on the subject noted above vide which you were requested to constitute Audit Committees for the prompt disposal/settlement of audit objections/audit paras. It was also mentioned therein to arrange meetings once in three months to review the progress of the settlement of such paras and to monitor of work in this behalf. It was also reiterated vide Finance Department Letters of even numbers dated 27.4.88 and 8.11.88 (copies enclosed) that the instructions issued by the Finance Department should be strictly adhered to by the all concerned.

2. The Accountant General, Haryana has again brought to the notice of the Finance Department that some departments are not holding such meetings quarterly. Due to non-convening of such meetings regularly, there have been increase in the audit objections. As many as 23,940 audit objections are pending in the various departments as on 31<sup>st</sup> March, 1990.

3. I am, therefore, again to request you to hold such meetings quarterly on regular basis for on the spot reviews and settlement of outstanding paras pertaining to your departments. I am also to request you that if any of the departments. who has not so for constituted the "Audit Committee", then the same may please be done on "Top Priority" basis in accordance with the Finance Department letter quoted in para 1 above i.e. Administrative Secretary-Chairman, Deputy Accountant General-Convener and Head of Department as Member, Finance Department's representative may please be invited to such meetings only where it is felt that his intervention will be particularly useful. You are further requested that a time bound Schedule for disposal/settlement of these paras may be drawn and intimation for this schedule may be given to Finance Department also at the earliest.

4. These instructions should be strictly adhered to by all concerned on "Top Priority" basis and any lapse in this matter will be viewed seriously.

Yours faithfully,

Sd/-  
(YUDHVIR SINGH MALIK)  
Deputy Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana Finance Department.

No. 22/1/90-2B&C

Dated, Chandigarh, the 1<sup>st</sup> June, 1990

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh with reference to his D.O. letter No. AG(Au)/HR/OAD/90-91/28 dated 11<sup>th</sup> May, 1990 for information.

Sd/-  
(YUDHVIR SINGH MALIK)  
Deputy Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana Finance Department.

A copy is forwarded to :-

All Financial Commissioners to Govt., Haryana.  
All Administrative Secretaries to Govt., Haryana,  
for immediate necessary action.

They are again requested to hold such meetings quarterly on regular basis for the prompt disposal of outstanding audit objections/paras in respect of the departments under their control. They are also requested that if any department under their control who has not constituted such committees, the same may please be done on "Top Priority" basis.

Sd/-  
(YUDHVIR SINGH MALIK)  
Deputy Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana Finance Department.

To

All Financial Commissioners to Govt., Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/90-2B&C

Dated, Chandigarh, the 1<sup>st</sup> June, 1990

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**No. 22/1/85-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Department,  
Commissioners, Ambala and Hisar Divisions,  
All the Deputy Commissioners &  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab and Haryana, High Court, &  
All District & Session Judges in Haryana.

**Dated, Chandigarh, the 27th April, 1988****Subject : Constitution of Audit Committees for the Prompt disposal/Settlement of audit objections/audit paras.**

Sir,

I am directed to invite your attention to Finance Department Circular letter of even No. dated 27.9.85 vide which you were requested to constitute "Audit Committees" for the prompt disposal/settlement of audit objections/audit paras. It was also mentioned therein to arrange meetings once in three months to review the progress of the settlement of such paras and to monitor of work in this behalf.

2. The Accountant General, Haryana has brought to the notice of Finance Department that the departments have not sent proposals for holding such meetings on the spot reviews and settlement of outstanding paras.

3. You are, therefore, requested to send proposals for holding quarterly meetings for on the spot reviews and settlement of outstanding paras pertaining to your departments to the Accountant General (Audit), Haryana immediately under intimation to Finance Department.

Yours faithfully,

Sd/-

(K. KUTTAPPAN)

Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 22/1/85-2B&amp;C

Dated, Chandigarh, 27.4.1988.

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh for information and necessary action w.r.t. his letter No. OAD(C)-II/meetings/87-88/1682-83, dated 17.3.88.

Sd/-

(K. KUTTAPPAN)

Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to :-

1. All Financial Commissioners to Govt., Haryana.
2. All Administrative Secretaries to Government, Haryana, for information and necessary action.

2. They are requested to ensure that proposals are sent to Accountant General (Audit), by the Department under their control.

*Sd/-*  
(K. KUTTAPPAN)  
Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

1. All Financial Commissioners to Govt., Haryana,
2. All the Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/85-2B&C

Dated, Chandigarh, 27.4.1988.

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**No. 22/1/85-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Department,  
Commissioners Ambala and Hisar Divisions,  
Deputy Commissioners and  
Sub Divisional Officers (Civil) in State,  
The Registrar Punjab & Haryana High Court &  
All District & Sessions Judges in Haryana.

**Dated, Chandigarh, the 27th September, 1985**

**Subject : Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.**

Sir,

I am directed to invite your attention to the subject noted above and to say that it has been decided by the State Govt., that Audit Committees may be formed for each Administrative Department as under :

1.	Administrative Secretary	Chairman
2.	Deputy Accountant General (Concerned)	Convener
3.	Head of Department (Concerned)	Member

2. The meetings of those Committees may be arranged once in three months to review the progress of the settlement of audit paras and to monitor pace of work in this behalf. Finance Department's representative may be invited to such meetings only where it is felt that Finance Department's intervention will be particularly useful. It has also been decided that cases involving an amount of less than Rs. 5000/- will be settled by the Administrative Departments themselves.

3. I am, therefore, to request that such committees may kindly be constituted on top priority basis.

4. Receipt of this letter may please be acknowledged.

Yours faithfully,

*Sd/-*

(P.K. BALI)

Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 22/1/85-2B&amp;C

Dated, Chandigarh, the 27-9-85

A copy is forwarded to Accountant General, (Audit) Haryana, Chandigarh for information and necessary action.

*Sd/-*  
(P.K. BALI)  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to :-

All Financial Commissioners to Govt., Haryana.  
All Administration Secretaries to Govt., Haryana,  
for immediate necessary action.

*Sd/-*  
(P.K. BALI)  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Financial Commissioners to Govt., Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/85-2B&amp;C

Dated, Chandigarh, the 27-9-85

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**MOST URGENT****No. 15/25/2008-3B&C**

From

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

1. All Head of Departments and Commissioners of Divisions in Haryana.
2. The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh the 19th August, 2011.****Subject : Submission of replies to audit paras and recommendations of Public Accounts Committee.**

I am directed to invite your attention towards Finance Department letter No. 15/25/2008-3B&C, dated 31-05-2011 on the subject noted above and to request you that the Accountant General (A&E), Haryana has again brought to the notice of Finance Department that the work of implementation/action on the recommendations/observations of the PAC is not being given due importance by the concerned departments. Recommendations/observations made by the Public Accounts Committee in its 7<sup>th</sup> report for the year 1970-71 have not been implemented/replied so far. 931 recommendations of the committee are yet to be implemented.

2. Finance Department has taken a serious view on the issue of non-submission of reply to audit paras in time of not only pertaining to Public Accounts Committee but also to other Committee(s) of Haryana Vidhan Sabha as well. If there is any valid reason for not sending complete reply to any audit para on any account including the pendency of matter in the court of law, then at least this fact should be replied against the audit paras concerned and expeditious action should be taken for early finalization of the matter. Thereafter, in each reply the progress made by the department in finalizing the matter, wherever, pending should be mentioned.

3. You are, therefore, requested to take prompt action on the above recommendations/observations of Public Accounts Committee. It is also requested to ensure that all the replies to the outstanding recommendations of PAC as well as replies to Audit Paras pending discussion in PAC are sent to quarter concerned within stipulated time.

4. These instructions may be brought to the notice of officers/officials working under your control.

5. Please treat it as **Most Urgent**.

Sd/-  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 15/25/2008-3B&amp;C

Dated Chandigarh, the 19<sup>th</sup> August, 2011.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Govt. Haryana for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Govt., Haryana.

U.O. No. 15/25/2008-3B&C

Dated, Chandigarh, the 19<sup>th</sup> August, 2011.

Endst. No. 15/25/2008-3B&C

Dated, Chandigarh, the 19<sup>th</sup> August, 2011.

**INTERNAL DISTRIBUTION :**

All officers/Superintendents in Finance Department, Haryana.

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**No. 21/03/2011-2 B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.  
Registrar, Punjab and Haryana High Court.

**Dated, Chandigarh the, 3rd June, 2011.****Subject : Outstanding replies of the paras included in the Reports of the CAG (COPU/Commercial) Government of Haryana.**

Sir,

I am directed to invite your attention to Finance Department Circular No. 18/2/92-3 B&C dated 27.10.1995 on the subjected cited above wherein procedure for implementation of the recommendations made by the Shakhdar Committee on functioning of PAC/COPU of Haryana Vidhan Sabha have been laid down.

2. The Principal Accountant General(Audit) Haryana has brought to the notice of Finance Department that the Administrative Departments are not furnishing the replies on Audit Reports within stipulated time of three months. Sometimes, the Administrative Department furnish replies to COPU/Principal Accountant General only a day or two before the PAC/COPU meetings and sometimes even on the day of examination. As the replies need to be examined before the meeting, it is necessary to give sufficient time to examine the out-standing replies paras.

3. As you are aware, As per recommendations of the COPU, immediately on the presentation of C.A.G. of India's Audit Reports, the Administrative Departments should furnish annotated replies with in a period of 3 months. But it has been observed that some departments are not following the procedure laid down in the above mentioned instructions. It has been generally observed that Departments submit the replies of COPU relating to the paragraphs included in the reports of the C.A.G. of India very late. In some cases annotated replies are sent on the same day or a day before the COPU meeting itself when ample time is given to the concerned departments right from the stage, the Audit is conducted.

4. I am to impress once again that Action Taken Report on Audit Reports be supplied within the Stipulated time i.e. 3 months from the date of the letter issued with a copy of Report of CAG of India, with full facts.

5. The Nodal Officer (COPU matter) will ensure the compliance of above instructions. In this context, it is also made clear that COPU matter is to be given **TOP-PRIORITY**.

Yours faithfully,

Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 21/03/2011-2 B&amp;C

Dated: 3<sup>rd</sup> June, 2011.

A Copy is forwarded to the Accountant General (Audit) Haryana Chandigarh, w.r.t.

letter No. Report (Comml.)/COPU/2011-12 dated 10.05.2011 for information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/All the Administrative Secretaries to Government Haryana for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

- (i) All the Financial Commissioner & Principal Secretaries to Government Haryana.
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 21/03/2011-2 B&C

Dated: 3<sup>rd</sup> June, 2011.

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**MOST URGENT****No. 15/25/2008-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.  
Commissioners of Divisions in Haryana.  
The Registrar, Punjab & Haryana High Court, Chandigarh.**Dated, Chandigarh the 31st May, 2011****Subject : Submission of replies to audit paras and recommendations of Public Accounts Committee.**

I am directed to invite your attention towards Finance Department D.O. letter No. 15/25/2008-3B&C dated 25.4.2008 and letter No. 15/25/2008-3B&C, dated 17-06-2008 on the subject noted above and to request you that the Public Accounts Committee in its meeting held on 3<sup>rd</sup> May, 2011 has observed as under :-

- (i) "It was brought to the notice of the Public Accounts Committee by the Principal Accountant General (Audit) that replies to the audit paras are not being sent in time causing a considerable delay in effective discussion by the Public Accounts Committee, thereby the desired fruitful results of whole exercise of audit of AG Office and useful discussion by the Public Accounts Committee are not achieved. Even replies to audit paras relating to Revenue Receipts as contained in CAG Report ending 31<sup>st</sup> March, 2006 and audit paras contained in CAG Report (Civil) ending 31<sup>st</sup> March, 2007 are yet to be received by the Vidhan Sabha Secretariat and the AG office. It has also been observed in the past that replies to these audit paras are delivered on the same day when the departmental representatives are to be examined depriving the Members of the Public Accounts Committee to go through the same and examine the departmental representatives properly. Sometimes changes in the replies are made just before the start of the meeting which is also not desirable.
- (ii) It was also brought to the notice of the Public Accounts Committee that the work of implementation/action on the recommendations/observations of the Public Accounts Committee is also not being taken seriously by the concerned departments and recommendations/observations made by the Public Accounts Committee in its 7<sup>th</sup> Report for the year 1974-75 have not been implemented so far, diluting the effective financial control of the legislature over executive which is not in public interest at all.
- (iii) The Public Accounts Committee took a serious view of this whole matter and desired that the whole work relating to functioning of Public Accounts Committee may be taken seriously in its right perspective and the Administrative Secretaries as also the Heads of departments may look into this matter at personal level to avoid any kind of displeasure by the Public Accounts Committee. The Committee further desired that all the departments should send their replies to audit paras well as pertaining to outstanding observations/recommendations as contained in Appendix to 65<sup>th</sup> Report of the Public

Accounts Committee for the year 2010-11, copies of which have already been sent to all concerned departments within a period 15 days positively and even in case final reply is under preparation, an interim reply must be sent to the Committee.”

2. Finance Department has taken a serious view on the issue of non-submission of reply to audit paras in time of not only pertaining to Public Accounts Committee but also to other Committee(s) of Haryana Vidhan Sabha as well. If there is any valid reason for not sending complete reply to any audit para on any account including the pendency of matter in the court of law, then at least this fact should be replied against the audit paras concerned and expeditious action should be taken for early finalization of the matter. Thereafter, in each reply the progress made by the department in finalizing the matter, wherever, pending should be mentioned.
3. You are, therefore, requested to take prompt action on the above recommendations/ observations of Public Accounts Committee. It is also requested to ensure that all the replies of the paras are sent to quarter concerned within stipulated time.
4. These instructions may be brought to the notice of officers/officials working under your control.
5. Please treat it as **Most Urgent**.

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

**No. 15/25/2008-3B&C**

**Dated, Chandigarh, the 31st May, 2011**

A copy is forwarded to the following for information and necessary action :-

- (i) Secretary, Haryana Vidhan Sabha with reference to his letter No. HVS/PAC/5638-39, dated 03-05-2011.
- (ii) Director, Treasuries & Accounts, Haryana.

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Principal Secretaries/ Administrative Secretaries to Govt. Haryana for information and necessary action.

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Govt., Haryana.

U.O. No. 15/25/2008-3B&C

Dated Chandigarh, the 31<sup>st</sup> May, 2011

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**अति आवश्यक/पी.ए.सी. मेटर**  
**तिथि-बद्ध**

क्रमांक 18/4/2011-3 ब.वक.

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त अम्बाला, हिसार, गुडगांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़, 7.3.2011 (7th March, 2011)**

**विषय :** भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष राज्य वित्त - हरियाणा सरकार की रिपोर्ट।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित 31 मार्च, 2010 को समाप्त वर्ष के भारत के नियन्त्रक व महालेखापरीक्षक के प्रतिवेदन **राज्य वित्त** की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि आप अपने विभाग से सम्बन्धित पैरों के एनोटेटिड उत्तर (अंग्रेजी व हिन्दी में) तथा संलग्न प्रपत्र में सूचना अपने प्रशासकीय विभाग के माध्यम से 3 महीने की निर्धारित अवधि के अन्दर-अन्दर अर्थात् दिनांक 15.6.2011 से पूर्व सचिव, हरियाणा विधान सभा, महालेखाकार हरियाणा तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाये, कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों का मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने के लिए हर सम्भव प्रयत्न किया जाये। यह रिपोर्ट हरियाणा विधान सभा में दिनांक 4.3.2011 को पेश की गई है।

2. जैसा कि आपको विदित है कि प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किये गये हैं और विभागाध्यक्षों की अध्यक्षता में विभागीय मोनिटरिंग कमेटियों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी सम्बन्धित पैरों का उत्तर निर्धारित सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/4/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 7.3.2011

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को सूचनार्थ भेजी जाती है।

हस्ता: / -

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ0 क्रमांक 18/4/2011-3 ब.वक.

दिनांक, चण्डीगढ : 7.3.2011

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ को उनके अ"ा: पत्र क्रमांक Report/Civil/प्रतिवेदन राज्य के वित्त संख्या 1/2009-10/654 दिनांक 3.2.2011 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 04.3.2011 को सदन के पटल पर रख दी गई है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्र"ासकीय सचिवों को सूचनार्थ एवं आव"यक कार्यवाही हेतू भेजी जाती है।

2. उनसे अनुरोध है कि वे अपने विभागों से सम्बन्धित पैरों के उत्तर की 15-15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-तीन प्रतियां महालेखाकार (लेखा परीक्षा) हरियाणा/वित्त विभाग (बजट एवं कमेटी) शाखा को तीन मास के अन्दर-अन्दर अर्थात दिनांक 15.6.2011 से पूर्व भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठकें प्रत्येक मास समय पर होती रहें ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव  
तथा प्र"ासकीय सचिव।

अ"ा: क्रमांक 18/4/2011-3 ब.वक.

दिनांक, चण्डीगढ : 7.3.2011

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधिकारियों/शाखा अधीक्षकों को आव"यक कार्यवाही हेतू भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा अधिकारी/  
शाखा अधीक्षक (केवल बजट से सम्बन्धित)।

अ"ा: क्रमांक 18/4/2011-3 ब.वक.

दिनांक, चण्डीगढ : 7.3.2011

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**IMMEDIATE/DATE BOUND**  
**PAC MATTER**

**Subject : Submission of replies to the Audit Paras of the report of CAG for the year ended 31st March, 2008 (Civil).**

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Government, Haryana kindly refer to the subject noted above?

2. The Haryana Vidhan Sabha has brought to the notice of Finance Department that the replies of the Audit Paras of the Report of CAG of India for the year ended 31<sup>st</sup> March, 2008 (Civil) have not been sent to them so far and the PAC is to take-up these paras very shortly for examination.
3. They are, therefore, requested to monitor the work pertaining to the report of Comptroller & Auditor General of India ended 31<sup>st</sup> March, 2008 (Civil) and send the 20 copies of replies (English and Hindi) to Haryana Vidhan Sabha pertaining to their departments without any further delay under intimation to Finance Department.
4. This may please be treated as Most-Urgent.

*Sd/-*  
 Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
 Administrative Secretaries to Government, Haryana.

**U.O. No. 18/7/2008-3B&C/2728(10)**

**Dated: 18th October, 2010**

No. 18/7/2008-3B&C/2728(10)

Dated: 18.10.2010

A copy is forwarded to all the Head of Departments in Haryana for immediate necessary action.

Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

No. 18/7/2008-3B&C/2728(10)

Dated: 18.10.2010

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh for information.

*Sd/-*  
 Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

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**No. 21/5/2009-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of the Department and  
Deputy Commissioners in the State,  
Commissioners, Hisar, Rohtak,  
Gurgaon and Ambala Divisions,  
The Registrar, Punjab and Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 4th August, 2009.**

**Subject : Follow-up Action on Audit Reports.**

Sir,

I am directed to address you on the subject cited above and to say that PAC in its 62<sup>nd</sup> report in para 83 made the following recommendations :-

“The Committee is of the view that the department should send Action taken Notes on the Audit Reports immediately after three months of their presentation to State Legislature. However it is observed by the Committee that Department do not care to send the replies to paras contained in Audit Reports. The Committee recommends that all the concerned departments should take immediate action for sending Action Taken Notes on these paras through Finance Department to the Committee and A.G.(Audit) Haryana in future.”

Now, Accountant General (Audit) has forwarded a Draft Para under titled “Follow-up on Audit Reports” to Finance Department for inclusion in the Report of Comptroller & Auditor General of India for the year ended 31<sup>st</sup> March, 2009 in the name of Finance Department in which 22 departments had not sent the Action Taken Notes/Annotated Replies to the concerned quarters. Finance Departments has taken it very seriously. Finance Department has been issuing instructions from time to time requesting the departments to take immediate follow-up action on the Audit Reports and on the observations of PAC of Haryana Vidhan Sabha. Your attention is invited to the fact that immediate action on the Audit Reports is lacking on the part of some departments. The Department should initiate action on the Audit Reports, immediately after presentation of the Audit Reports to the State Legislature without any delay. So I would again request you to take immediate action on the CAG Reports and on the outstanding PAC paras on top-priority.

*Sd/-*

Under Secretary Finance (Budget),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 21/5/2009-3B&C

Dated, Chandigarh, the 4<sup>th</sup> August, 2009

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A copy is forwarded to the following for information and necessary action :-

Secretary, Haryana Vidhan Sabha, Chandigarh.  
Accountant General (Audit), Haryana, Chandigarh.

*Sd/-*  
Under Secretary Finance (Budget),  
*for* Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Government, Haryana for information and necessary action with the request to direct the departments under their administrative control to initiate action in the matter on Top- Priority.

*Sd/-*  
Under Secretary Finance (Budget),  
*for* Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Administrative Secretaries to Govt., Haryana.

U.O. No. 21/5/2009-3B&C

Dated, Chandigarh, the 4<sup>th</sup> August, 2009

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**MOST URGENT****No. 15/25/2008-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Head of Departments in the State of Haryana.

**Dated, Chandigarh, the 17th June, 2008.****Subject : Submission of replies to Audit Paras as well as observations/recommendation of PAC within the stipulated period of time.**

I am directed to invited your attention towards Finance Department letter No. 18/25/2007-3B&C dated 12.3.2008, letter No. 18/23/2007-3B&C dated 14.3.2008, D.O. letter No. 15/25/2008-3B&C dated 25.4.2008 and 15/31/2008-3B&C dated 12.6.2008 on the subject noted above and to forward herewith a copy of D.O. letter dated 10.6.2008 received from Sh. K.L.Sharma, Chairman, Public Accounts Committee, in which it has been pointed out that departments are not taking the Audit Paras and the work relating to Public Accounts Committee seriously and they don't send the replies to the Audit Paras well in time and the Members of the Committee are furnished the replies just before the start of the meeting hereby leaving little time for them to study the same for discussions in the PAC meeting. As per laid procedure, the departments are expected to send the replies to audit paras within a period of 3 months from the date of lying of the report of the Comptroller & Auditor General of India on the table of the House. But the departments are either sending the replies very late after issue of reminders or submit it a day or two earlier to the date of the meeting. Sometimes, departments also ask for postponement of the meeting due to one reason or the other.

2. Finance Department has taken a serious view on the issue of non-submission of reply to audit paras in time of not only pertaining to Public Accounts Committee but also to other Committee(s) of Haryana Vidhan Sabha as well. If there is any valid reason for not sending complete reply to any audit para on any account including the pendency of matter in the court of law, then at least this fact should be replied against the audit paras concerned and expeditious action should be taken for early finalization of the matter. Thereafter in each reply the progress made by the department in finalizing the matter, wherever, pending should be mentioned.

3. They are also requested to fix responsibility for every non-submission/late submission of reply to audit paras and intimate the same to the Finance Department in the forwarding letter. Similarly, they are also requested to take prompt action on any observations of said Committee intimated to you.

4. Kindly bring these instructions to the notice of officers/officials working in your department.

5. Please treat it as Most Urgent.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to :-

The Chief Secretary to Govt. Haryana,  
Financial Commissioner & Principal Secretaries/Commissioner & Secretaries  
to Govt. Haryana, for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
Commissioner & Secretaries to Govt. Haryana.

U.O. No. 15/25/2008-3B&C

Dated: 17<sup>th</sup> June, 2008

Endst. No. 15/25/2008-3B&C

Dated: 17<sup>th</sup> June, 2008

A copy is forwarded to the Chairman, Public Accounts Committee, with reference to his D.O. letter dated 10.6.2008 for kind information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

**Contd...**  
**Encl.**

**K.L. Sharma, MLA**

Chairman,  
Public Accounts Committee,  
Haryana Vidhan Sabha.  
Chandigarh.

**Dated 10th June, 2008**

Dear,

I am very sorry to observe and bring to your notice that the departments are not taking the audit paras and the work relating to Public Accounts Committee seriously and they don't send the replies to the audit paras well in time and the Members of the Committee are given the replies just before the start of the meeting depriving them to go through the replies and ask questions effectively. As per the laid procedure, the departments are expected to send the replies to the audit paras after a period of three months from the date of laying of the Report of the Comptroller and Auditor General of India on the table of the House. But the departments are not sending the replies even after issuing reminders and notice of the meeting and the same are received either one day before the meeting or just before the start of the meeting. Sometimes the departments also ask for postponement of the meeting due to one reason or the other.

In the interest of efficient working of the Public Accounts Committee and the overall interest of the State through watching on the expenditure and revenue receipts by the Committee, I would expect that you would issue necessary strict instructions to all the Financial Commissioners/Commissioners and other Heads of Departments to respond to audit paras very promptly and send the replies to the audit paras as well as to the observations/recommendations of the Committee made in its earlier reports within the stipulated time. I also hope that you will inform me of the action taken in this regard.

Yours sincerely,

*Sd/-*  
(K.L. Sharma)

**Shri Dharamvir, IAS**  
Chief Secretary to Govt.,  
Haryana, Chandigarh.

Copy of above is forwarded to the followings for information and necessary action :

The Financial Commissioner and Principal Secretary to Govt., Haryana,  
Finance Department.

The Secretary, Haryana Vidhan Sabha, Chandigarh.

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**IMMEDIATE/DATE BOUND/COPU MATTER**

**Subject : Submission of replies of various pending paras of the reports of CAG/COPU/PAC.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government, Haryana kindly refer to the subject noted above?

2. The first meeting of the Committee on Public Undertakings for the current financial year was held on 9.4.2008 in Haryana Vidhan Sabha under the Chairmanship of Shri Anand Singh Dangi, MLA. During the course of discussions, it was observed that the pace of submitting the replies of paras of Comptroller & Auditor General of India/Committee on Public Undertakings reports by various departments to the Secretary Haryana Vidhan Sabha is not encouraging. The Chairman of the committee expressed grave concern about it and desired that strict instructions be issued to all the departments to attach due importance to this matter and submit the progress reports complete in all respects in prescribed proforma in time. They are, therefore, requested to monitor the work pertaining to the reports of Comptroller & Auditor General of India/Committee on Public Undertakings meticulously. It is, further, suggested that monthly meetings should be taken by the concerned Administrative Secretaries to review the position. The proceedings of the meeting may be sent to the Accountant General, (Audit) Haryana and to the Finance Department immediately after the meeting.

*Sd/-*

Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

**U.O. No. 34/2/2008-2B&C**

**Dated: 29th April, 2008**

No. 34/2/2008-2B&C

Dated: 29<sup>th</sup> April, 2008

A copy is forwarded to all the Head of Departments;  
Managing Directors/Chairman of Boards/Corporations, for immediate necessary  
action.

*Sd/-*

Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 34/2/2008-2B&C

Dated : 29.4.2008

A copy is forwarded to the :-

Secretary, Haryana Vidhan Sabha, Chandigarh,  
Accountant General (Audit), Haryana, Chandigarh  
for information and action where necessary.

*Sd/-*

Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**IMMEDIATE/DATE BOUND**  
**COPU MATTER**

**Subject : Submission of replies of various pending paras of the reports of CAG/COPU.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government, Haryana kindly refer to the subject noted above?

2. A meeting of the Committee on Public Undertakings for the current financial year was held on 17.4.2007 in Haryana Vidhan Sabha under the Chairmanship of Shri Sher Singh, MLA. During the course of discussions, it observed that the pace of submitting the replies of paras of Comptroller & Auditor General of India/Committee on Public Undertakings, reports by various departments to the Secretary Haryana Vidhan Sabha is not encouraging. The Committee has observed as under :-

**"The Committee scrutinized the replies received from the various Government Department and the Committee has found that some departments are not sending their replies within the stipulated period of three months. The Committee has taken a serious view of it and desired that Finance Department should direct all the concerned departments to expedite the submission of replies and informed the Committee accordingly within a stipulated period. "**

3. They are, therefore, requested to monitor the work pertaining to the reports of Comptroller & Auditor General of India/Committee on Public Undertakings meticulously. It is, further, suggested that fortnightly meetings should be taken by the concerned Administrative Secretaries to review the position. The proceedings of the meeting may be sent to the Accountant General (Audit), Haryana and to the Finance Department immediately after the meeting.

*Sd/-*

Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

**U.O. No. 34/2/2007-2B&C**

**Dated 16th May, 2007**

No. 34/2/2007-2B&C

Dated 16<sup>th</sup> May, 2007

A copy is forwarded to all the (i) Head of Departments (ii) Managing Director/Chairman of Boards/Corporations for immediate necessary action.

*Sd/-*

Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 34/2/2007-2B&C

Dated 16<sup>th</sup> May, 2007

A copy is forwarded to the :-

Secretary, Haryana Vidhan Sabha, Chandigarh.  
Accountant General (Audit), Haryana, Chandigarh.  
for information and action where necessary.

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 34/2/2007-2B&C

Dated 16<sup>th</sup> May, 2007

A copy is forwarded to the Member Secretary, HBPE for information and necessary action.

2. It is requested that he should liaise with the concerned Board/Corporation under his control for getting the action completed within the stipulated period positively. He is also requested to get the reply relating to Para 2.1.19 of 'AG's report for the year 2004-05 pertaining to Power Department sent to Haryana Vidhan Sabha, AG (Audit) and Finance Department immediately.

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**IMMEDIATE****No. 22/5/2001-6B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments

**Dated, Chandigarh, the 21st June, 2006****Subject : Submission of replies of the old Inspection Report.**

Sir

I am directed to invite your kind attention to the Finance Department letter No. 22/5/2001-7B&C, dated 23.12.2005 on the above cited subject and to say that Accountant General(Audit), Haryana has again intimated vide his D.O. No. OAD II/C/2005-06/231, dated 31.5.2006 (Copy enclosed) that initial replies to the old Inspection Reports are not being sent to him within the prescribed period of four weeks. In most of the cases these are sent after a lapse of one year or so. Moreover the Drawing & Disbursing Officers do not pay attention in sending replies promptly. He has also requested to prepare annotated replies to the outstanding audit paras on the basis of actual compliance/clarification etc., based on records for review by Audit parties.

You are, therefore, again requested again prompt action for the settlement of outstanding IRs by sending annotated replies to the Accountant General, Haryana within a month positively and Finance Department about the action taken in the matter.

Yours faithfully,

Sd/-

Superintendent Budget and Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department:

No. 22/5/2001-7B&amp;C

Dated, Chandigarh, the 21-6-2006

A Copy forwarded to the Accountant General (Audit) Haryana for information with reference to his D.O. No. OADII/C/2005-06/231, dated 31.5.2006.

Sd/-

Superintendent Budget and Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.**Contd...**

**D.O. No. OAD II(Civil)-II/C/2006-07/231**

OFFICE OF THE  
ACCOUNTANT GENERAL (AUDIT)  
HARYANA.  
PLOT NO. 5, SECTOR 33-B  
DAKSHIN MARG, CHANDIGARH-160020

**Date : 31-05-2006**

**P.S. DAS, IA & AS**

Sr. Dy. Accountant General

Dear Sir,

It has been observed that the initial replies to the Inspection Reports issued by this office to various departments/DDOs are not received from them within the prescribed period of four weeks. In most of the cases, these are received even after a lapse of one year or so. Apparently, the Drawing and Disbursing Officers are not paying attention in sending promptly the initial replies to this office. Thus, the very purpose of conducting audit is not fully achieved.

During the period from 1.10.2005 to 31.3.2006, it has been noticed that 457 Inspection Reports (IR) were issued after conducting the audit of various state Government Officers/DDOs. Of these, initial replies of 161 IRs only were received which shows that only 35.2 percent initial replies were received, Thus due to lack of communication, the objections for which DDOs have already taken connective actions, could not be settled.

I shall be grateful, if you could kindly look into the matter personally and issue necessary instructions to all the DDOs through their departments to prepare and submit the initial replies within the prescribed period to audit.

With regards,

Yours Sincerely,

*Sd/-*  
(P.S. DAS)

**Shri Bhaskar Chattarjee, IAS**  
Financial Commissioner and Principal  
Secretary to Government, Haryana,  
Finance Department, Chandigarh.

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**IMMEDIATE****No. 22/5/2001-7B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments, Haryana,  
Chandigarh.**Dated, Chandigarh, the 23rd December, 2005****Subject : Submission of replies of the old Inspection Report.**

Sir,

I am directed to invite your attention towards the Finance Department letter No. 22/5/98-7B&C dated 30.5.2003 on the above cited subject and to say that Accountant General (Audit) Haryana has again intimated vide his D.O. No. II (Civil) I/c/2005-6/1110, dated 7.11.2005 (Copy enclosed) that initial replies to the Inspection Reports are not sent to him within the prescribed period of four weeks. In many cases, it takes a year or so in submitting replies.

The above position indicates that the Departments are not giving due attention to audit reports with the results many paras remain outstanding for long periods which otherwise could have been settled if the communications from D.D.Os are expeditious processed and replies sent to Accountant General Office.

2. It is, therefore, again requested that prompt action be taken for the settlement of outstanding 1. Rs. by sending annotated replies to the Accountant General, Haryana within prescribed period. The Finance Department may be apprised of the action taken in the matter.

Yours faithfully,

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 22/5/2001-7B&amp;C

Dated, Chandigarh, the 23.12.2005

A Copy is forwarded to the Accountant General (Audit), Haryana for information to letter D.O. No.II (Civil)II/c/2005-06/1110, dated 7.11.2005.II(Civil) I/c/2005-06 1110 dated 7.11.2005.

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

**J.D. SAHAI, I.A. & A.S.**  
Sr. Dy. Accountant General

**D.O. No. OADII(Civil)-II/C/2005-06/1110**

OFFICE OF THE  
ACCOUNTANT GENERAL (AUDIT)  
HARYANA, PLOT NO. 5,  
SECTOR 33-B, DAKSHIN MARG,  
CHANDIGARH-160047

**Dated : 07.11.2005**

Dear Shri Chatterjee,

It has been observed that the initial replies to the Inspection Reports issued by this office to various departments/DDOs are not received from them within the prescribed period of four weeks. In most of the cases, these are received even after a lapse of one year or so. Apparently, the Drawing and Disbursing Officers are not paying attention in sending promptly the initial replies to this office. Thus, the very purpose of conducting audit is not fully achieved.

During the period from 1.4.2005 to 30.9.2005, it has been noticed that 464 Inspection Reports (IR) were issued after conducting the audit of various state Government Offices/DDOs. Of these, initial replies of 135 IRs only were received which shows that only 29 percent initial replies were received, while remaining 71 percent offices/DDOs failed to send replies till now. Thus due to lack of communication, the objections for which DDOs have already taken corrective actions, could not be settled.

I shall be grateful, if you could kindly look into the matter personally and issue necessary instructions to all the DDO's through their departments to prepare and submit the initial replies within the prescribed period to audit.

Yours Sincerely,

*Sd/-*  
(J.D. SAHAI)

**Shri Bhaskar Chatterjee, I.A.S.**  
Financial Commissioner and Principal  
Secretary to Government, Haryana,  
Finance Department, Chandigarh.

**List of Initial Replies Awaited for the period 1.4.2005 to 30.9.2005**

<b>Sr. No.</b>	<b>Name of Unit/Department</b>	<b>Total No. of Replies issued during the period</b>	<b>Initial Replies Received</b>	<b>Balance</b>
1.	Animal Husbandry, B.D. & P.O. ESI etc.	22	09	13
2.	Education	170	48	122
3.	Police, Sports, N.C.C.	39	07	32
4.	Medical & P.H. Department	62	39	23
5.	Poly. Tech., Public Relations, D.C. (E&F) Central Department	40	05	35
6.	I.T.I. Industrial V.E. Training	09	01	08
7.	Social Welfare (W.C.D.)	37	11	26
8.	Distt. Nazir & Fisheries	10	01	09
9.	Family Welfare & Banks	22	-	22
10.	Agriculture & Horticulture	29	10	19
11.	Misc.	24	04	20
	<b>Total :</b>	<b>464</b>	<b>135</b>	<b>329</b>
	<b>Percentage</b>		<b>29%</b>	<b>71%</b>

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**MOST IMMEDIATE**  
**PAC MATTER**

**Subject : Scrutiny of replies in regard to the implementation of the observations/ Recommendations of the Public Accounts Committee.**

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. Despite issue of detailed instructions vide FD's letter No. 18/13/2002-3B&C dated 26.11.2002, containing procedure for dealing with the PAC reports and subsequent reminders issued from time to time due attention is not being given by various departments towards adoption of requisite remedial/corrective measures, with the result about 745 recommendations are still outstanding for want of action at their level. The PAC in its meeting held on 14.9.2004 has taken a very serious view of this inordinate delay.

3. It is requested again that working of Nodal officers nominated and monitoring Committees constituted for the purpose may be made more effective and reviewed at the level of Secretaries to achieve the requisite results. It is also requested that all concerned may kindly be impressed upon to take immediate remedial/corrective measures in this regard with a view to reduce the arrears of outstanding observations/recommendations. The action taken report may be sent within a fortnight positively.

4. This may kindly be given "TOP PRIORITY".

*Sd/-*  
 Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

**U.O. No.15/5/2002-3B&C**

**Dated 11th November, 2004**

No. 15/5/2002-3B&C

Dated 11-11-04

A copy is forwarded to all the Heads of Departments for immediate necessary action.

2. They are requested to finalise all the pending recommendation observations of the PAC contained in their various reports immediately and send action taken report to the Govt. within the stipulated period.

*Sd/-*  
 Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

No. 15/5/2002-3B&C

Dated 11-11-04

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh for information with reference to his letter No. PAC-3/2004/24612 dated 12.10.2004.

*Sd/-*  
 Superintendent Budget & Committee,  
 for Financial Commissioner & Principal Secy. to Govt.,  
 Haryana, Finance Department.

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**MOST IMPORTANT****Subject : Instructions regarding submission of replies of various pending paras of CAG/PAC/COPU Reports and Draft Paras.**

Will the Financial Commissioners and Principal Secretaries/Administrative Secretaries to Government, Haryana, kindly refer to the subject noted above ?

2. The delay occurring in submission of replies of various paras of CAG/PAC/COPU Reports and Draft Paras is attracting the attention of the Government for quite some time. Despite issue of clear instructions on the subject by the Finance Department, from time and again, vide following letters, the requisite remedial/corrective measures are not being adopted by various departments :-

- (a) U.O. No. 669-3B&C-77/6546 dated 10th March, 1977.
- (b) U.O. No. 15/37/82-3B&C dated 7.4.1983.
- (c) U.O. No. 22/1/85-3B&C dated 27.9.1985.
- (d) U.O. No. 22/1/90-2B&C dated 17.1.1992.
- (e) U.O. No. 18/2/92-3B&C dated 27.10.1995.
- (f) U.O. No. 18/2/92-3B&C dated 23.10.98.
- (g) U.O. No. 21/1/97-3B&C dated 21.6.2000.
- (h) U.O. No. 21/2/97-3B&C dated 12.10.2000.
- (i) U.O. No. 15/1/2001-3B&C dated 16.2.2001.
- (j) U.O. No. 18/1/2001-3B&C dated 23.5.2001.
- (k) D.O. No. 18/3/98-3B&C dated 5.7.2001.
- (l) U.O. No. 15/48/99-3B&C dated 30.7.2001
- (m) D.O. No. 15/1/2001-3B&C dated 14.2.2002.
- (n) U.O. No. 18/3/98-3B&C dated 28.3.2002.
- (o) U.O. No. 15/6/2002-3B&C dated 28.3.2002
- (p) D.O. No. 21/1/2002-3B&C dated 23.7.2002
- (q) U.O. No. 15/9/99-3B&C dated 31.7.2002.
- (r) D.O. No. 21/1/2002-3B&C dated 26.8.2002.
- (s) D.O. No. 21/1/2002-3B&C dated 27.8.2002.
- (t) U.O. No. 15/5/2001-3B&C dated 25.9.2002.

3. Non-compliance of these instructions is only helping to further pile up of the arrears of the recommendations/paras of PAC/COPU/CAG Reports. It also hampers the work of PAC/COPU and also causes unnecessary embarrassment to the Government. As such the following points are reiterated for strict compliance :-

- (a) To ensure furnishing of Action Taken Notes on the Paras of CAG Reports/ PAC & COPU Reports/recommendations and replies in respect of matters relating to Audit within the prescribed time limit, an Officer of the rank of Under Secretary or above was to be appointed Nodal Officer by each department as per FD.'s letter No. 18/2/92-3B&C dated 27.10.1995. If Nodal Officer has not yet been appointed, the same may now be appointed and the information in respect of their names, posts/designation, telephone numbers etc. be intimated to Haryana Vidhan Sabha, Accountant General (Audit) and Finance Department. In case of transfer of Nodal Officer, his charge be got handed over and the information thereof be also conveyed to the concerned

authorities. The Nodal Officers will be held responsible to get the replies sent within prescribed time limit in respect of all Audit matters and in their default action would be initiated against them.

- (b) To ensure compliance of recommendations of PAC/COPU, replies to paras included in the reports of CAG of India and other matters relating to Audit within prescribed time limit, constant monitoring be done and proper record be kept by maintaining registers at the level of Administrative Departments as well as Heads of Departments and subordinate offices.
- (c) Regular meetings of Monitoring Committees constituted vide Finance Department letter No. 18/2/92-3B&C dated 23.10.1998 should be held on monthly basis and progress made regarding pending paras of CAG/PAC/COPU. Reports be invariably sent to the Secretary, Haryana Vidhan Sabha, Accountant General (Audit), Haryana and Finance Department.
- (d) Action should be initiated right from the day of evidence as per assurance given to the PAC/COPU by concerned Administrative Secretaries at the time of their Oral Examination and the required action should not be kept pending for want of PAC/COPU Report.
- (e) As soon as the cases/irregularities come into the notice of the Departments/Government through Inspection Reports/draft paras made by AG/CAG of India or through any other investigation, the required action should be initiated by fixing responsibility so that defaulting officers/officials may not get free because of their superannuation. If timely action is not taken, stern action by fixing responsibility would be taken against the officers responsible for delay.
- (f) It should be ensured that the Controlling Officers of all Departments are reconciling the figures of income/receipt and expenditure with the Accountant General within prescribed time limit as per the instructions issued vide FD's letter No. 20/1/2001-6B&C dated 25.9.2002.
- (g) The meetings of the Audit Committees as constituted vide FD's No. 22/1/85-2B&C dated 27.9.85 and reiterated from time to time must be held on quarterly basis regularly for reviewing the progress of the settlement of audit objections/audit paras and to monitor the pace of work in this behalf.
- (h) Regular progress reports be sent to the Finance Department on quarterly basis regarding action taken by them towards settlement of audit objections/paras in the prescribed Proforma as per instructions issued vide FD's letter No. 22/1/90-2B&C dated 17th January, 1992. Utmost efforts be made to settle the audit objections/audit paras quickly.
- (i) As per D.O. letter No. PAC-24/2001/1136, dated 22nd January, 2002 received from the Chairperson of the PAC, copy sent vide Ex FCPSF's D.O. letter No. 15/1/2001-3B&C dated 14th February, 2002 indicating pendency of 619 recommendations awaiting final implementation/settlement, the PAC has taken a serious view of such a huge pendency relating to the period as back as 1974. These certainly need early finalization/settlement.

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- (j) Regular Quarterly Progress Reports in the prescribed proforma in respect of the pending paras of PAC/COPU Reports be sent to the Finance Department (20 copies). It should also be ensured that these quarterly progress reports are sent from the level of the Administrative Departments.
  - (k) As per instructions issued vide FD's letter No. 18/2/92-3B&C dated 27.10.1995, the replies to pending paras of various CAG Reports (Civil/Revenue Receipts/Commercial) be sent to the Secretary, Haryana Vidhan Sabha, Accountant General (Audit), Haryana and Finance Department within a stipulated period of 3 months in the prescribed Proforma. List of pending paras of CAG Reports for the years 1997-98 to 2000-2001 is enclosed which reveals that the instructions have not been adhered to meticulously by the concerned departments. It is again reiterated that the replies of all the pending paras of CAG Reports be sent within a period of two months positively. In case of any difficulty/delay, the Secretary, Haryana Vidhan Sabha, Accountant General (Audit) and the Finance Department invariably be informed indicating the detailed reasons for the lapse/delay.
  - (l) Proforma for sending the replies to CAG Reports and Quarterly Progress Reports on PAC recommendations are enclosed for correct use by all concerned.
  - (m) Replies of all the Draft Paras are required to be sent to the Accountant General (Audit), Haryana within a stipulated period of six weeks by the Administrative Department itself not by any subordinate office as per the instructions contained in the Finance Department letter No. 21/2/97-3B&C dated 21.6.2000. This point may kindly be noted for strict compliance.
  - (n) Cases of misappropriation, defalcation etc. brought to the notice of the Departments by Accountant General, Haryana, must be investigated and decided quickly and all out efforts be made to avoid recurrence of such financial irregularities in future.
  - (o) DDO wise budget allocation must be made and conveyed to the Accountant General, Haryana and the Treasury Officers in the month of April every year. No expenditure be incurred without budget provision in any case. Treasury Officers may also pay proper attention and be more vigilant towards this aspect.
  - (p) Evidence/examination by the PAC should not be got postponed in any circumstance. The Administrative Secretaries are requested to attend the meetings as and when desired by the PAC/COPU/Estimates Committees. They should present themselves before these privileged Committees with full preparation of the concerning paras/matter. Attention is also invited to Chief Secy.'s letters Nos. 51/3/98-7SII dated 23.6.1998 and 49/1/97Pol(4P) dated 27.10.1998 for strict compliance.
  - (q) Outstanding utilisation certificates, Detailed Contingent Bills of Abstract Contingent Bills and annual accounts must be finalized and sent to Accountant General, Haryana, within stipulated time.
  - (r) The funds of Centrally Sponsored Schemes should not be diverted to other schemes and must be utilized within stipulated period.

- (s) Clear title must be ensured before the commencement of any work/project so that the work may not be abandoned or left incomplete after incurring some expenditure.
- (t) The material being sent to the PAC/COPU/Estimates Committee should be neat, clear and legible without any grammatical/spelling mistakes. Hindi and English version both should be sent. The material should be sent in tune and not on the eleventh hour.
- (u) instructions regarding excess expenditure/rushing of purchases at the end of year/reconciliation of expenditure accounts/defective budgeting/inevitable payments issued vide FD's U.O. No. 15/48/99-3B&C dated 30.7.2001 need to be strictly adhered to.

4. It is reiterated/requested that these instructions may kindly be adhered to meticulously by all the departments. Needless to say that the timely action will always present the good image of the Government and help in early finalization of cases.

*Sd/-*

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

**U.O. No. 18/13/2002-3B&C**

**Dated, 26th November, 2002.**

No. 18/13/2002-3B&C.

Dated, 26th November, 2002

A copy is forwarded to the :-

1. All the Heads of Departments in Haryana State.
2. Registrar, Punjab and Haryana High Court.

*Sd/-*

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 18/13/2002-3B&C

Dated, 26th November, 2002.

A copy is forwarded to the :-

1. The Secretary, Haryana Vidhan Sabha, Chandigarh.
2. The Accountant General (Audit) and (A&E), Haryana.

*Sd/-*

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 18/13/2002-3B&amp;C.

Dated, 26th November, 2002.

A copy is forwarded to all the Treasury Officers for necessary action.

*Sd/-*  
Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department for necessary action.

*Sd/-*  
Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in the  
Finance Department.

U.O. No. 18/13/2002-3B&amp;C

Dated, 26th November, 2002.

**Contd...****Encl.**

**Details of Pending Paras of Various PAC Reports – Position as on 14.11.2002.**

	<b>Forest</b>
1997-98 (RR)	1.10
1997-98 (C)	3.12 & 6.1(C)
1998-99(RR)	1.8, 1.9, 5.9 & 5.10
1998-99(C)	3.3,3.17,3.18 & 6.1(C)
1999-2000(RR)	1.7, 1.8, 5.1, 5.5, 5.6, 5.7, 5.8, 5.9, & 5.10
1999-2000(C)	3.12, 3.14 & 6.1(C)
2000-2001(RR)	1.8 & 5.7
2000-2001(C)	3.17 & 3.18
	<b>Irrigation</b>
1997-98(C)	4.6, 4.7 & 4.10
1998-99(RR)	1.8, 1.9 & 5.4
1998-99(C)	2.3.3(a) & (b), 2.3.4(a), 2.3.6, 2.3.7, 2.3.8, 2.3.9(a) & (b), 3.17, 4.3, 4.5, 4.6, 4.7 & 6.1(b)
1999-2000(RR)	1.7, 1.8, 1.10, 5.1, & 5.12
1999-2000(C)	3.12, 4.1,6.1(b) (including (CADA) & 6.1(d))
2000-2001(RR)	1.8 & 5.6
2000-2001(C)	3.17, 4.1,4.5, 4.7, 6.2(b) & 6.2(d)
	<b>Revenue</b>
1997-98(RR)	4.1 & 4.2
1998-99(RR)	1.8, 1.9, 3.1 & 3.2
1998-99(C)	2.3.4(a), 3.13, 3.14, 3.17 & 6.1(b)
1999-2000(RR)	1.8, 1.9, 1.10 & 3.1 to 3.5
1999-2000(C)	1.8.4, 3.14 & 6.1(b)
2000-2001(RR)	1, 8, 3.1 to 3.6
2000-2001(C)	3.13, 3.14, 3.18 & 6.2(b)
	<b>Housing</b>
1996-97(C)	3.14 & 6.8
1997-98(C)	6.1(b)
1998-99(C)	6.1(b) & 6.1(c)
1999-2000(C)	3.14,6.1(b) & 6.1(c)
	<b>B&amp;R</b>
1998-99(C)	2,3.4(a) & (b), 2.3.7, 2.3.8, 2.3.9(b), 3.17 & 4.7
1999-2000(RR)	1.7, 1.8, 1.9, 1.10, 5.1, 5.12 & 5.13

1999-2000(C)	3.12, 3.14 & 4.2
2000-2001 (C)	3.17, 4.3 & 4.4
2000-2001 (RR)	1.8
	<b>Excise and Taxation</b>
2000-2001(RR)	1.4, 1.6, 1.8 & 2.1 to 2.8
	<b>Transport</b>
1998-99(RR)	1.5, 1.6, 1.7 & 1.8
1999-2000(RR)	1.4, 1.7, 1.8, 1.9, 1.10, 4.1, & 4.2
2000-2001(RR)	1.8, 4.4, 4.5, 4.6 & 4.7
2000-2001(C)	3.17, 7.1 & 7.2
	<b>Urban Development (Local Govt.)</b>
1998-99(C)	6.1(b)
1999-2000(C)	6.1(b) (Sh. B. Temple Jind) 6.1(d) & 6.3
2000-2001(C)	6.2(b), 6.2(d), 6.2(e) & 6.18
	<b>Lotteries Department</b>
1997-98(RR)	1.9
1998-99(RR)	1.8
1999-2000(RR)	1.7, 1.8, 1.9, 1.10, 5.1, 5.2, 5.3 & 5.4
2002-2001(RR)	1.8
	<b>Cooperation Department</b>
1998-99(RR)	1.5, 1.8, 1.9, 5.5, 5.6 & 5.7
1998-99(C)	2.3.6
1999-2000(RR)	1.4, 1.8, 1.9, 1.10, 5.1, 5.14 & 5.15
1999-2000(C)	3.5
2000-2001(RR)	1.8, 5.3, 5.4 & 5.5
2000-2001(C)	3.5
	<b>Home</b>
1997-98(RR)	1.9, 1.10, 5.1 & 5.7
1998-99(C)	2.3.3(a) & (b), 2.3.7 & 3.17
1999-2000(RR)	1.4, 1.7, 1.8, 1.9, 1.10, 5.1 & 5.11
1999-2000(C)	3.9, 3.10 & 3.12
2000-2001(RR)	1.4 & 5.2
	<b>Education</b>
1998-99(C)	2.3.4(a), 2.3.6, 2.3.8, 3.2, 3.18 & 6.2
1999-2000(C)	3.1(a) & (b), 3.13 & 3.14

	<b>Art &amp; Culture</b>
1997-98(C)	6.1(b)
1998-99(C)	6.1(b)
1999-2000(C)	6.1(b)
2000-2001(C)	6.2(b)
	<b>Agriculture</b>
1997-98(C)	6.1(c), 6.1(d) & 6.3
1998-99(C)	6.1(C) & 6.8
1999-2000(RR)	1.4, 1.7, 1.8, 1.9, 1.10, 4.1, 4.5 & 4.6
1999-2000(C)	3.14, 6.1(C) & 6.4
2000-2001(RR)	1.4, 1.8, 4.2 & 4.3
2000-2001(C)	3.17, 6.2(b), 6.2(c), 6.2(e), 6.3, 6.4, 6.5, 6.6, 6.7 & 7.2
	<b>Animal Husbandry</b>
1997-98(C)	2.3 & 6.1(d)
1998-99(C)	1.8.4
1999-2000(RR)	1.4 & 1.6
1999-2000(C)	3.8
2000-2001(RR)	1.4 & 1.8
2000-2001(C)	1.8.4, 3.3, 3.4, 3.18, 6.2(b) & 7.2
	<b>Industries</b>
1999-2000(RR)	1.8
1999-2000(C)	3.12
2000-2001 (C)	6.2(b)
2000-2001(RR)	1.8
	<b>Urban Development Town &amp; Country Planning Department</b>
1998-99(C)	3.17
2000-2001(C)	3.16, 6.2(c), 6.12, 6.13, 6.14, 6.15 & 6.16
	<b>Food &amp; Supplies</b>
1999-2000(C)	7.2
1999-2000(RR)	1.8
2000-2001 (C)	7.3 & 7.4
	<b>Public Health</b>
1997-98(RR)	1.9, 1.10, 5.1 & 5.6
1997-98(C)	3.12 & 6.1(b)
1998-99(C)	2.3.4(a) & (b), 2.3.6, 2.3.7, 2.3.8, 3.17, 4.7 & 6.1(b)

1999-2000(C)	3.12, 3.14, 6.1(b) & 6.1(d)
1999-2000(RR)	1.8 & 1.9
2000-2001(C)	3.17, 4.2, 4.8, 4.9, 4, 10, 4.11, 6.2(b) & 6.2(d)
2000-2001(RR)	1.8
	<b>Mines &amp; Geology</b>
1998-99(RR)	1.5, 1.8, 1.9 & 5.2
1998-99(C)	3.17
1999-2000(C)	1.4
1999-2000(RR)	1.8, 1.9 & 1.10
2000-2001(RR)	1.4 & 1.8
2000-2001(C)	3.17
	<b>T &amp; A</b>
1999-2000(C)	1.8.4 & 3.12
2000-2001(C)	1.8A
	<b>Lab. &amp; Emp.</b>
1999-2000(C)	3.12
2000-2001(C)	6.2(C)
	<b>Health</b>
1998-99(C)	1.8.4
1999-2000(C)	3.8
2000-2001(C)	3.1, 3.18 & 6.2(b)
	<b>Panchayats</b>
1997-99(C)	3.17
1999-2000(C)	3.8, 3.12 & 6.1(b)
2000-2001(C)	6.2(b)
	<b>I.T.I.</b>
1999-2000(C)	1.8.4 & 3.8
	<b>S &amp; T</b>
1997-98(C)	6.1(b)
1998-99(C)	6.1(b)
1999-2000(C)	6.1(b)
2000-2001 (C)	6.2(b)
	<b>Pb. &amp; Haryana High Court</b>
1997-98(C)	2.3

	<b>CS</b>
1999-2000(C)	6.1(d) (Rajya Sainik Centre)
2000-2001(C)	6.2(d) (Rajya Sainik Vocal Training Centre)
	<b>Social Welfare</b>
1999-2000(C)	3.12
	<b>Environment</b>
1998-99(RR)	1.9
1999-2000(C)	6.1 (b)
1999-2000(RR)	1.8
2000-2001(C)	6.2(b)
2000-2001(RR)	1.8
	<b>Public Relations</b>
1999-2000(C)	1.8.4
	<b>Horticulture</b>
1999-2000(RR)	1.8
2000-2001(C)	1.8.4
	<b>CEI/Power</b>
2000-2001(RR)	1.4 & 1.8
	<b>Architecture</b>
2000-2001(C)	3.2
	<b>WCD</b>
2000-2001(C)	6.2(d) & 6.2(c)
	<b>Jails</b>
2000-2001(C)	3.9, 3.10 & 3.11
	<b>Social Justice &amp; Empowerment</b>
2000-2001(C)	6.2(b) & 6.2(e)
	<b>Sports</b>
2000-2001(C)	6.2(c)
	<b>Non. Con. Energy Sources</b>
2000-2001(C)	6.2(b)
	<b>Power</b>
2000-2001(C)	6.2(c)
	<b>Legal Service</b>
2000-2001(C)	6.2(c)
	<b>Civil Aviation</b>
2000-2001(C)	1.8.4

**PROFORMA for CAG Reports**

- I. (a) Department  
(b) Subject/Title of the Review/Paragraph  
(c) Paragraph No.  
(d) Report No. and year.
- II. (a) Date of receipt of the Draft Paragraph/Review in the Department.  
(b) Date of Department's reply.
- III. Gist of Paragraph/Review
- IV. (a) Do the Department agree with the facts and figures included in the Paragraph?  
(b) If not, please indicate the areas of disagreement and also attach documents in support.
- V. (a) Main Audit Conclusions :-  
(1) Deficiency in the existing system including system of internal control.  
(2) Failure to follow the systems and procedure.  
(3) Failure of individuals.  
(4) Amount of loss/short assessment/short levy.  
(b) Do the department agree with the Audit conclusions? if not, please indicate specific areas of disagreement, reasons for disagreement and also attach copies of relevant documents, where necessary.
- VI. Remedial action taken :-  
(i) Improvement in system and procedure including internal controls.  
(ii) Recovery of over payment pointed out by Audit.  
(iii) Recovery of under assessment, short levy or other dues.  
(iv) Write off of amount of losses/wasteful expenditure/irrecoverable amount.  
(v) Modifications in the scheme including financing pattern.  
(vi) Review of similar cases/complete scheme/project in the light of finding of sample check by Audit.

**PROFORMA for PAC Reports**

Quarterly progress report showing Action taken or proposed to be taken in the Implementation of the Recommendations of the Public Accounts Committee for the Quarter ending.

Sr. No.	Head of Account	Reference to page/ Para of the PAC Report	Recommendations/ observations of the PAC	Action	Reasons for delay & non-achievement of any progress since the submission of the previous progress, report.	Date when the final decision is likely to be taken.
1	2	3	4	5	6	7

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**Chander Singh, IAS**

**D.O. No. 21/1/2002-3B&C**

Financial Commissioner & Principal  
Secretary to Govt., Haryana, Finance  
Department, Chandigarh.

**Dated 26th August, 2002**

**Subject : Draft Para titled as "Financial Assistance to Local Bodies and Others" for inclusion in the Report of the Comptroller and Auditor General of India for the year 2001-2002 (Civil) – Government of Haryana.**

Dear,

The Accountant General (Audit), Haryana has prepared the enclosed draft para titled as "Financial Assistance to Local Bodies and Others" for inclusion in the CAG of India Report 2001-2002 (Civil). The perusal of the draft para reveals that 1261 utilisation certificates for Rs. 487.21 crore pertaining to the period 1991-92 to 2000-2001 are in arrears, though as per financial rules, certificates of utilization are to be obtained by the departmental officers from the grantees and after verification these should be forwarded to the Accountant General, Haryana within 15 months from the date of sanction of the grants-in-aid. Similarly, another para is proposed to be included in the report saying interalia that accounts of as many as 99 Bodies/Authorities pertaining to the period from 1982-83 and 1986-87 to 2001-2002 have not been received by Accountant General, Haryana until July, 2002. Such type of para is added every year in the CAG Reports which indicates that no proper monitoring is being done at the level of Government to eliminate such financial irregularities.

2. I would request you kindly to look into the matter and arrange to finalize/submission of the pending utilization certificates and accounts to the Accountant General, Haryana at the earliest. Comments in the matter may be sent to the Accountant General (Audit), Haryana within the stipulated period of six weeks under intimation to the Finance Department. Needless to say, settlement of these paras at this stage will ensure that these paras do not figure in the next report of the CAG.

3. I will be obliged if the matter is accorded 'Top Priority'.

Encl.: As above

Yours sincerely,

Sd/-  
(Chander Singh)  
All concerned FCs & PSs/  
Administrative Secys.

No. 21/1/2002-3B&C

Dated 26<sup>th</sup> August, 2002/3<sup>rd</sup> September, 2002

A copy is together with a copy of the Accountant General's (Audit), Haryana D.O. letter No. Report(Civil)/D.P.-53/2001-02/526, dated 8.8.2002 is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh, for information.

Sd/-  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**MOST IMMEDIATE/DATE BOUND**

**Subject : Draft Para titled as "Response of the departments to Draft Audit Paragraphs" for inclusion in the Report of the Comptroller and Auditor General of India for the year 2001-2002 (Civil) - Govt. of Haryana.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt., Haryana kindly refer to the subject noted above.

2. As per the instructions issued vide Finance Department U.O. No. 21/2/81- 3B&C dated 5th Jan., 1982 & reiterated vide F.D's U.O. No. 21/2/97-3B&C dated 21.6.2000, the replies of Draft Paragraphs of CAG reports are to be sent to the Accountant General, Haryana within a period of six weeks. Perusal of the attached Draft Para reveals that the replies of 45 Draft Paragraphs and Reviews forwarded to the concerned Administrative Secretaries through demi official letters by the Accountant General, Haryana during February to May, 2002 were not sent to them and this situation is being included in the CAG report (Civil) 2001-2002.

3. In view of the above, it is requested that the Finance Department may kindly be apprised of the factual position in this regard within 10 days so that suitable reply to this draft para is sent to Accountant General (Audit), Haryana in time. It is further re-iterated that in future the existing instructions be meticulously adhered to and the comments/replies to the Draft Paras be invariably sent to the Accountant General, Haryana within the stipulated period of 6 weeks positively.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/  
Administrative Secretaries to Govt., Haryana.

**U.O. No. 21/1/2002-3B&C**

**Dated 28th June 2002.**

No. 21/1/2002-3B&C

Dated 28th June 2002.

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh with reference to his D.O. letter No. Report/(Civil)/1-2/D.P.-49/2001-02/366, dated 13.6.2002 for information.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy together with a photocopy of D.O. letter No. Report/(Civil)/1-2/D.P.-49/2001-02/366 dated 13.6.2002 is forwarded to all the concerned Branch Officers/Supdts in F.D. for immediate necessary action.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the concerned Branch officers/Supdts. in  
Finance Department.

U.O.No.21/1/2002-3B&C

Dated 28th June 2002.

अश्विनी अत्रि  
आई.ए. एण्ड ए.एस.

महालेखाकार (लेखा परीक्षा)  
हरियाणा

**ASHWANI ATTRI**  
IA & AS

**ACCOUNTANT GENERAL (ADUIT)**  
HARYANA

अ.स.प. रिपोर्ट / (सिविल) / 1-2 / डी.पी.-49 / 2001-02 / 366

दिनांक 13.6.2002 (13<sup>th</sup> June, 2002)

**विषय :** भारत के नियन्त्रक-महालेखापरीक्षक के वर्ष 2001-2002 के लिए प्रतिवेदन (सिविल) हरियाणा सरकार के प्रारूप अनुच्छेद शीर्षक "Response of the department to Draft Audit Paragraphs" करने हेतु।

प्रिय श्री माथुर,

मैं उपरोक्त प्रारूप अनुच्छेद जो कि वर्ष 2001-2002 के लिए भारत के नियन्त्रक-महालेखा परीक्षक के प्रतिवेदन में सम्मिलित किया जाना है, की एक प्रति प्रलेख सहित अग्रेषित कर रहा हूँ। अतः आपसे अनुरोध है कि आप उसमें दर्शाए गए तथ्यों की स्वीकृति या टिप्पणी, यदि कोई है तो, इस कार्यालय को छः सप्ताह के अन्दर (द्वि प्रति रूप में) भेजें जैसा कि वित्त विभाग के पत्र संख्या 21/2/81-3-बी. एव सी. दिनांक, 5 जनवरी, 1982 में निर्धारित है। यदि इस अवधि में कोई उत्तर प्राप्त नहीं हुआ तो यह मान लिया जाएगा कि प्रारूप अनुच्छेद में दर्शाए गए तथ्य आपको स्वीकार हैं और प्रारूप अनुच्छेद को अन्तिम समझा जाएगा।

कृपया इस पत्र की पावती भेजें।

आपका,

(अश्विनी अत्रि)

श्री ए. एन. माथुर, आई.ए.एस.  
वित्तीय आयुक्त एवं प्रधान सचिव,  
वित्त विभाग,  
हरियाणा सरकार, चण्डीगढ़।

**Response of the departments to Draft Audit Paragraphs.**

Draft Paragraphs and Reviews are always forwarded to the Secretaries of the concerned Administrative Departments through demi-official letters drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the departments are invariably indicated at the end of each paragraph included in the Audit Reports. Finance Department also issued directions on 5 January, 1982 to all Administrative Departments to send their response to the Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six-weeks.

In the Report of the Comptroller and Auditor General of India for the year ended March 2002, 45 Draft Paragraphs and 4 Reviews were forwarded to the Secretaries of the concerned departments during February to May, 2002 through demi-official letters but the Secretaries of the departments did not send replies thereto.

*Sd/-*  
Accountant General

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**MOST IMMEDIATE/P.A.C. MATTER**

**Subject : Scrutiny of replies in regard to the implementation of the observations/ recommendations of the Public Accounts Committee.**

Will all the Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. Despite issue of detailed instructions vide FD's letter No. 669-3B&C-77/6546, dated 10<sup>th</sup> March, 1977, containing procedure for dealing with the PAC Reports and subsequent instructions issued from time to time, due attention is not being given by various departments towards adoption of requisite remedial/corrective measures, with the result that about 600 recommendations, including some recommendations relating to the period as far back as 1969-70, are still outstanding for want of action at their level. The PAC in its meeting held on 24-10-2000 has taken a very serious view of this inordinate delay.

3. It is requested that working of the Nodal Officers nominated and Monitoring Committees constituted for the purpose may kindly be made more effective and reviewed at the level of Secretaries to achieve the requisite results. It is also requested that all concerned may kindly be impressed upon to take immediate remedial/corrective measures in this regard with a view to reduce the arrears of outstanding recommendations. The action taken report may be sent within a fortnight positively, it may also be ensured that there is no further piling up of the arrears of the outstanding recommendations.

4. This may kindly be given "TOP PRIORITY".

*Sd/-*  
Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

**U.O. No. 15/1/2001-3B&C**

**Dated 16th February, 2001**

No. 15/1/2001-3B&C

Dated 16<sup>th</sup> February, 2001

A copy is forwarded to all the Heads of Department for immediate necessary action.

They are requested to finalise all the pending/outstanding recommendations of the PAC contained in their various reports immediately and send the action taken report to the Govt. within the stipulated time.

*Sd/-*  
Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No.15/1/2001-3B&C

Dated 16.2.2001

A copy is forwarded to the Secretary, Haryana Vidhan Sabha Chandigarh for information with reference to his letter No. PAC/IMP/24/2000/23177, dated 28<sup>th</sup> November, 2000.

*Sd/-*  
Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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**Subject : Delay in submission of replies of draft paragraphs for the Appropriation Accounts and Audit Reports.**

Will all the Administrative Secretaries to Government Haryana kindly refer to the Finance Department instructions No. 3032-B-46/13315, dated 31-5-1946 reiterated vide letter dated 30.11.50, 8.5.58, 5.1.82, 10.9.97 and 14.10.98 (copies enclosed) on the subject noted above?

2. Vide these instructions it was impressed upon all Administrative Secretaries and Heads of the Departments. that comments/acceptance/modification in the Draft Paragraphs proposed by AG, Haryana for inclusion in the CAG report should be furnished to the Accountant General, Haryana immediately and in any case, within a period of six weeks.

3. It has been observed that due priority is not being given to the D.O. letters of AG, Haryana Containing proposed Draft Paras on appropriation accounts and audit reports. As many as 138 Draft Paras were received during 1999-2000 and no reply seems to have been given to AG, Haryana by the concerned Administrative Secretaries. If timely and satisfactory reply to Draft Paras is sent to AG, Haryana in time, their inclusion in the CAG report can be obviated.

4. It is, therefore, again reiterated that these instructions be meticulously adhered to and the Govt.'s comments be invariably sent to the Accountant General, Haryana within the stipulated period of 6 weeks positively.

5. This may kindly be given "TOP PRIORITY".

Sd/-  
Under Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

**U.O. No. 21/2/97-3B&C**

**Dated, Chandigarh, the 21st June, 2000**

No. 21/2/97-3B&C

Dated, Chandigarh, the 21<sup>st</sup> June, 2000

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh for information.

Sd/-  
Under Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 21/2/97-3B&C

Dated, Chandigarh, the 21<sup>st</sup> June, 2000

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information.

Sd/-  
Under Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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A copy is forwarded to all the Branch Officers/Supdts. in for immediate necessary action.

2. They are requested that efforts may kindly be made to ensure that satisfactory reply in respect of each draft para made available to the Accountant General, Haryana by the Administrative Department within the stipulated period of six weeks from their receipt.

Sd/-  
Under Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Supdts. in F.D.

U.O. No. 21/2/97-1B&C

Dated, Chandigarh, the 21.6.2000

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From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana state.

**No. 18/4/99-3B&C**

**Dated, Chandigarh, the 27th May, 1999**

**Subject : Submission of replies of CAG Reports.**

Sir,

Please refer to the subject noted above.

2. Of late it has been observed that some of the Heads of Departments send the replies of paras of CAG Reports direct to the Secretary Haryana Vidhan Sabha and the Finance Department which is entirely contravention of the existing instructions. The reply is also not being sent in the latest prescribed proforma (copy enclosed for ready reference). This practice also leads towards delay as infructuous correspondence at all levels. It is therefore, requested that the replies of all the paras of CAG Reports should be routed through your Administrative Department in the latest prescribed proforma.

Yours faithfully,

*Sd/-*  
Supdt. Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Govt., Haryana for information and necessary action.

They are requested that the departments under their control may kindly be directed accordingly to route through them all the replies of CAG Reports. After examining the same may kindly be sent direct to the Secretary, Haryana Vidhan Sabha under intimation to the Accountant General (Audit) (in PAC Section) and the Finance Department.

*Sd/-*  
Supdt. Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

U.O No. 18/4/99-3B&C

Dated, Chandigarh, the 27<sup>th</sup> May, 1999.

No. 18/4/99-3B&C

Dated, Chandigarh, the 27<sup>th</sup> May, 1999.

A copy is forwarded to the Secretary Haryana, Vidhan Sabha, Chandigarh for information.

*Sd/-*  
Supdt. Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 18/4/99-3B&C

Dated, Chandigarh, the 27<sup>th</sup> May, 1999.

A copy is forwarded to the Accountant General (Audit) (in PAC section), Haryana, Chandigarh for information.

*Sd/-*  
Supdt. Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to Under Secretary Finance (SS) (in FD-I & FICW Branches) Under Secretary Finance (MRK) (in FD-II & FD-III Branches) and the Under Secretary Finance (RSR) (in FG-I & FG-II Branches) for information and necessary action.

*Sd/-*  
Supdt. Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

1. The Under Secretary Finance (SS) (in FD-I & FICW Branches).
2. The Under Secretary Finance (MRK) (in FD-II and PD-III Branches).
3. The Under Secretary Finance (RSR) (in FG-I and FG-II Branches).

U.O NO 18/4/99-3B&C

Dated, Chandigarh, the 27<sup>th</sup> May, 1999

**Contd...**  
**Encl.**

**PROFORMA**

1.
  - (a) Department
  - (b) Subject/title of the Review/Paragraph.
  - (c) Paragraph No.
  - (d) Report No. and year.
  
2.
  - (a) Date of receipt of the Draft Paragraph/ Review in the Department.
  - (b) Date of Department's reply.
  
3. Gist of Paragraph/Review.
  
4.
  - (a) Do the Department agree with the facts and figures included in the Paragraph.
  - (b) If not, please indicate the areas of disagreement and also attach documents in support.
  
5.
  - (a) Main Audit conclusions :-
    - (i) Deficiency in the existing system including system of internal control.
    - (ii) Failure to follow the system and procedure.
    - (iii) Failure of individuals.
    - (iv) Amount of loss/short assessment/short levy.
  
  - (b) Do the department agree with the Audit conclusions? If not, please indicate specific areas of disagreement reasons for disagreement and also attach copies of relevant documents, where necessary.
  
6. Remedial action taken :-
  - (i) Improvement in system and procedures including internal controls.
  - (ii) Recovery of over payment pointed out by Audit.
  - (iii) Recovery of under assessment short levy or other dues.
  - (iv) Write-off of amount of losses/wasteful expenditure irrecoverable amount.
  - (v) Modifications in the scheme including financing pattern.
  - (vi) Review of similar cases/complete scheme/project in the light of finding of sample check by Audit.

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**MOST IMMEDIATE/DATE BOUND****No. 15/6/99-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

The Prohibition Excise & Taxation Commissioner, Haryana.  
The Transport Commissioner, Haryana.  
The Director, Rural Development, Haryana.  
The Director, Agriculture, Haryana.  
The Registrar, Cooperative Societies, Haryana.  
The Director, Secondary Education, Haryana.  
The Director, Food and Supplies, Haryana.  
The Chief Administrator, Housing Board, Haryana.  
The Director, Industries, Haryana.  
The Director, Mines and Geology, Haryana.  
The Director, Horticulture, Haryana.  
The Engineer-in-Chief, PW (Public Health), Department Haryana.  
The Engineer-in-Chief, PW (B&R), Haryana.  
The Controller, Printing and Stationery, Haryana.  
The Director, Animal Husbandry, Haryana.  
The Chief Electrical Inspector, Haryana.

**Dated, Chandigarh, the 24th March, 1999.****Subject : Forty Eighth Report of Public Accounts Committee of Haryana Vidhan Sabha on the Report of the CAG of India for the year ended 31st March, 1994 (Remaining Paragraphs) and 31st March, 1995 (Civil and Revenue Receipts).**

Sir,

I am directed to invite your attention to the subject noted above and to forward herewith a copy of the 48<sup>th</sup> Report of the Public Accounts Committee on the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 1994 (Remaining Paragraphs) and 31<sup>st</sup> March, 1995 (Civil and Revenue Receipts) in advance and to request you to process and initiate action immediately, on the observations/recommendations of the Committee therein, on top priority basis in accordance with the procedure laid down in the Finance Department circular letter No. 669-3B&C-77/6546 dated 10.03.77 and No. 15/37/82-3B&C dated 07.04.83. It is requested that necessary action in the matter must be completed within the stipulated period as fixed by the Public Accounts Committee. It may also be ensured that quarterly progress reports in respect of the outstanding paragraphs are sent to the Finance Department through your Administrative Department by due date viz 15<sup>th</sup> July, 15<sup>th</sup> October, 15 January and 15<sup>th</sup> April without fail regularly for onward transmission to the Public Accounts Committee.

2. In this context specific attention is also invited to the sub para(s) of letter dated the 7<sup>th</sup> April, 1983 wherein it has been envisaged that the Department should make efforts to take appropriate action on the recommendations of the Public Accounts Committee as expeditiously as possible and no recommendations should be pending for want of action for more than two consecutive quarterly reports.

3. The receipt of this letter may please be acknowledged.

Yours faithfully,

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/6/99-3B&C

Dated 24.3.99

A copy is forwarded to the Secretary, Haryana Vidhan Sabha Sectt. Chandigarh for information with reference to his letter No. PAC-71/98/4905 dated 25<sup>th</sup> February, 1999.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/6/99-3B&C

Dated 24.3.99

A copy with a copy of its enclosures is forwarded to the Accountant General (Audit/Accounts), Haryana, for information.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy with a copy of its enclosures is forwarded to all the concerned Administrative Secretaries to Govt. Haryana for immediate necessary action in accordance with the Finance Department instructions referred to above.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the concerned Administrative Secretaries to Govt., Haryana.

U.O. No. 15/6/99-3B&C

Dated 24.3.99

A copy with a copy of its enclosures is forwarded to all concerned Officers/Supdts. in FD for information and necessary action.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Supdts. in F.D.

U.O. No. 15/6/99-3B&C

Dated 24.3.99

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**MOST IMMEDIATE**

**Subject : Delay in submission of replies of draft paragraphs for the Appropriation Accounts and Audit Reports.**

Will all the Administrative Secretaries to Government Haryana kindly refer to the subject noted above?

2. It has been observed in the past that most of the departments do not send their comments to the Accountant General (Audit), Haryana at Govt. level at all which causes unnecessary delay and infructuous correspondence. Sometimes it also cause undue embarrassment to the Govt. which is a matter of great concern. The comments of the Govt. whatsoever may be must be furnished to the Audit being obligatory within the stipulated period. It is again brought to their kind notice that the time schedule of 6 weeks has been laid down vide FD's U.O. No. 21/2/81-3B&C, dated 5<sup>th</sup> January, 1982 for furnishing the replies of the draft paras. This point was also highlighted and reiterated vide FD's UO. No. 21/2/97-3B&C, dated 10<sup>th</sup> September, 1997. But it is regretted to point out again that despite issuing clear instructions in this regard the desired result has not yet been achieved. It is, therefore, requested that strict instructions may be issued in this behalf to all the concerned officers/officials under their control and they be made responsible for any delay/lapse. Suitable and exemplary action be taken against the erring & delinquent officers so that delay in furnishing the replies of draft para is avoided in future.

3. In view of the above, it is again reiterated and stressed that it may be ensured that in future the comments of the Govt. (not Directorate) whatsoever may be, are invariably sent direct to the Accountant General (Audit), Haryana within the stipulated period of 6 weeks positively under intimation to FD (in B&C Branch) so that the tendency of the delay is stopped.

4. Please acknowledge receipt.

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

**UO. No. 21/2/97-3B&C**

**Dated 14th October, 1998.**

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**IMPORTANT/DATE BOUND**  
**PAC MATTER****No. 18/1/97-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments in the Haryana,  
The Registrar, Punjab & Haryana High Court,  
Chandigarh.**Dated, Chandigarh, the 5th June, 1998****Subject : Submission of replies of various pending paras of the report of CAG/PAC Reports.**

Sir,

I am directed to refer to the subject noted above and to point out that the matter regarding various pending paras of the reports of CAG/PAC was again discussed in the first meeting of the PAC for the current financial year held on 14.5.98 in Haryana Vidhan Sabha. It was pointed out in the meeting that inspite of repeated instructions from Finance Department Departments paras of CAG and PAC reports though they were asked to take immediate action within a stipulated period of three months. In this regard they were asked vide FD's letter No.18/2/92-3B&C dated 27.10.1995 to appoint a nodal officer of the rank of Under Secretary or above in each department, who will monitor progress for sending timely replies to the pending paras of departments. But it is a matter of regret that even the Nodal Officers are not monitoring the progress and the purpose for which they have been appointed is also being defeated. It is also pointed out that a similar observation was made by the PAC during last year also.

2. I may, therefore request that replies of all the pending paras (list enclosed for concerned departments) of CAG Reports for the year 1993-94, 1994-95 & 1995-96 may kindly be sent to the quarters concerned within a fortnight under intimation to Finance Department

3. It may also be ensured that 5 copies of the reply of each para are also invariably sent to the Accountant General (Audit), Haryana through concerned AD.

Yours faithfully,

Sd/-

Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 18/1/97-3B&amp;C

Dated 5<sup>th</sup> June, 1998.

A copy is forwarded to all the Secretary, Haryana, Vidhan Sabha, Chandigarh for information.

Sd/-

Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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No. 18/1/97-3B&C

Dated 5<sup>th</sup> June, 1998.

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh for information.

*Sd/-*  
Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & the Administrative Secretaries to Govt., Haryana for information and immediate necessary action.

*Sd/-*  
Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners, Haryana.  
All the Administrative Secretaries to Govt., Haryana.

No. 18/1/97-3B&C

Dated 5<sup>th</sup> June, 1998.

**Contd...**

**Encl.**

		1993-94	1994-95 (C)	1994-95 (RR)	1995-96 (C)	1995-96 (RR)
1.	Transport	3.11 & 7.1	7.1, 7.2, 7.3, 7.4, 7.5	--	2.2.3, 3.14, 1,7.2, 7.3, 7.4, 7.5, 7.6 & 7.7	--
2.	Forest	1.8, 3.11	3.8 & 3.15	1.8	3.1, 3.14 & 3.15	1.8
3.	Animal Husbandry	1.6, 1.8, 3.11 & 5.1	3.16	--	3.3, 3.4, 3.14, 6.1 & 7.1	1.8
4.	Revenue	1.4, 1.6, 1.7, 1.8	3.13 & 3.16	1.4, 1.6, 1.7, 1.8, 1.9, 1.9.1, 1.9.2, 3.2.3.3, 3.4, 3.5 & 3.6	2.2.3,3.1	1.4, 1.7, 1.8, 3.1, 3.2.3.3, 3.4 & 5.9.13
5.	Irrigation	1.8 & 3.11	3.15, 4.11, 4.12.4.13,	1.8	2.2.3, 3.14, 4.7, 4.8, 4.9, 4.10	1.7, 1.8, 5.1 & 5.11
6.	Health	1.8, 2.7, 2.8, 3.11	6.1 & 6.2	1.8	3.7, 3.9, 3.10, 3.11, 3.14	1.8
7.	Home	--	--	--	2.2.3, 3.5, 3.6 & 3.14, 6.1 & 6.1 (c)	1.8
8.	Education	--	--	--	2.2.3, 3.15, 3.16 & 6.1(d)	5.9.13
9.	Housing	--	3.9	--	6.1(c)	5.9.13
			4.6, 4.7, 4.8 & 4.10	1.8	2.2, .3, 3.14, 6.1, 6.1(c) 6.1(d)	--
11.	Public Health	--	--	--	6.1 & 6.1(C)	--
12.	Excise & Taxation	--	3.16	1.9, 1.9.1, 1.9.2, 4.5 & 4.6	2.2.3 & 3.14	--
13.	Rural Dev.	--	--	--	6.1, 6.1 (c), 6.1(d), 6.2, 6.3, 6.4	--
14.	Panchayats	--	--	--	3.14 (Since Received)	--
15.	Town & Country Planning	6.7, 6.8, 6.9, 6.10.6.11 & 7.1	--	--	--	--
16.	Lotteries	--	--	1.8	--	1.7, 1.8 & 5.1

		1993-94	1994-95 (C)	1994-95 (RR)	1995-96 (C)	1995-96 (RR)
17.	Lab.& Emp.	6.11(HLW B)	--	--	--	--
18.	Coop.	--	--	--	6.1(d)	1.4, 1.7, 1.8, 5.1, 5.6, 5.9.7, 5.9.8, 5.9.9, 5.9.20, 5.9.12 & 5.9.13
19.	Mines & Geology	--	--	--	--	1.4, 1.7, 1.8, 5.1, 5.2, 5.3, 5.4 & 5.5
20.	Power (CEI/HSEB)	--	--	--	--	1.8, 5.9.9, 95.9.12 & 5.9.13
21.	Local Govt.	--	--	--	3.8, 6.1(c) & 6.1 (d)	5.9.8 & 5.9.9
22.	Social Welfare	--	--	--	2.2.3, 3.12, 3.14, 3.15, 6.1(c) & 6.1	5.9.8 & 5.9.9
23.	Tech. Edu.	--	--	--	3. 13, 6.1, 6.1 (c) & 6.7	--
24.	Agriculture	--	--	--	3.14, 6.1, 6.1(c) & 7.1	--
25.	Environment	--	--	--	6.1	--
26.	S&T	--	--	--	6.1 & 6.1(C)	--

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**Subject : Submission of replies of various pending paras of the CAG/PAC Reports.**

Will all the Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. The first meeting of PAC for the current Financial year was held on 14.5.98 in Haryana Vidhan Sabha under the Chairmanship of Shri Satpal Sangwan, MLA, which was attended by FCF besides others. During the course of discussion, it was observed that pace of submitting the replies/progress reports of the paras of CAG/PAC Reports to Haryana Vidhan Sabha by various departments was very unsatisfactory. The Chairman of the Committee showed grave concern about it and he desired that strict instructions be issued to all the departments to attach due importance to this matter and submit the progress report complete in prescribed proforma well in time. They are, therefore, requested to monitor the work pertaining to the reports of CAG and PAC meticulously by holding quarterly meetings to review the position of pending paras of their departments therein a representative of the Finance Department and A.G. office may also be invited so that the pendency of the paras is minimised.

Sd/-  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secys. to Govt., Haryana.

**U.O No. 18/1/97-3B&C**

**Dated 4th June, 1998.**

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**MOST IMMEDIATE**  
**PAC MATTER****No. 18/1/97-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the concerned Heads of the Departments in Haryana.

**Dated, Chandigarh, the 12th February, 1998.****Subject : Submission of replies of various pending paras of the CAG Reports for the year 1994-95 & 1995-96 (Civil/Revenue Receipts).**

Sir,

I am directed to refer to the subject noted above and to point out that despite reminders by the Finance Department time and again, the perusal of the attached list of pending paras of CAG Reports 1994-95 and 1995-96 reveals that the progress made by the departments regarding submission of the replies is far from satisfactory. It is a matter of great regret/ concern that the departments are not adhering to the recommendations of the High Powered Committee i.e. Shakdhar Committee already accepted by the Haryana Government and forwarded to you vide FD letter No. 18/2/92-3B&C dated 27.10.95 which emphasize that the replies of all the paras must be sent to Haryana Vidhan Sabha/Accountant General, Haryana within a period of three months. I am also desired to add here that due to careless attitude of the departments a draft para has also been prepared by the audit criticizing the delay and asking for explanation of F.D. for this delay. This Draft Para also has already been sent to the concerned department on 9.12.97. Non compliance of existing instructions is a serious matter and the Public Accounts Committee has taken a serious view of it.

2. In view of the above facts, Head of Departments are once again requested that they should personally look into the matter and find out the reason of delay and even fix responsibility for non-compliance of recommendations of the High Powered Committee. The arrangements may also be made to send the replies of pending paras shown on the enclosed list without any further delay.

Yours faithfully,

Sd/-

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 18/1/97-3B&amp;C

Dated, Chandigarh, the 12<sup>th</sup> February, 1998

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh for information.

Sd/-

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 18/1/97-3B&amp;C

Dated, Chandigarh, the 12<sup>th</sup> February, 1998

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh for information.

*Sd/-*

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the concerned Financial Commissioners and the Administrative Secretaries to Government Haryana for immediate necessary action.

2. They are again requested to ensure the replies of the pending paras are sent immediately so that they are not put an embarrassing position at the time of oral examination by P.A.C. They should also find out the reason of non-compliance of the recommendations of the High Powered Committee (Shakdhar Committee).

*Sd/-*

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the concerned Financial Commissioners, Haryana.  
All the concerned Administrative Secretaries to Govt., Haryana.

U.O. No. 18/1/97-3B&amp;C

Dated, Chandigarh, the 12<sup>th</sup> February, 1998**Contd...****Encl.**

**LIST OF PENDING PARAS CAG REPORTS FOR 1994-95 (Civil)**

DG Prisons	2.3 & 3.11
Education	3.7, 3.15, 3.16, & 6.1
Forest	3.8 & 3.15
Housing	3.9
Revenue	3.13 & 3.16
Irrigation	3.15, 4.11, 4.12, 4.13, 4.14, 4.15, 5.1 & 5.2
B&R	3.15, 4.6, 4.7, 4.8, 4.9 & 4.10
Animal Husbandry	3.16
Excise & Taxation	3.16
Health	6.1 & 6.2
Rural Development	6.1 (RE)
OAS	6.1
Sports	6.1
Town & Country	6.7, 6.8, 6.9, 6.10 & 6.11
Plg. (HUDA)	7.1
Labour & Emp.	6.11 (HLWB)
Transport	7.1, 7.2, 7.3, 7.4 & 7.5

**CAG Report 1994-95 (RR)**

Transport	1.4, 1.5, 1.6, 4.5, 4.6 & 4.8
Mines & Geology	1.4, 1.8, 5.1, 5.2 & 5.3
Revenue	1.4, 1.6, 1.7, 1.8, 1.9, 1.9.1, 1.9.2, 3.2, 3.3, 3.4, 3.5 & 3.6
Animal Husbandry	1.4, 1.6 & 1.8
Forest	1.8
Lotteries	1.8
Health	1.8
B&R	1.8
Irrigation	1.8
Excise & Taxation	1.9, 1.9.1 & 1.9.2

**CAG Report 1995-96 (RR)**

Transport	1.4, 1.5, 1.6 & 1.7
Cooperation	1.4, 1.7, 1.8, 5.1, 5.6, 5.9.7, 5.9.8, 5.9.9, 5.9.10, 5.9.12 & 5.9.13
Revenue	1.4, 1.7, 1.8, 3.1, 3.2, 3.3, 3.4 & 5.9.13
Mines & Geology	1.4, 1.7, 1.8, 5.1, 5.2, 5.3, 5.4 & 5.5
Industries	1.4 & 5.9.7
Lotteries	1.7, 1.8 & 5.1
Irrigation	1.7, 1.8, 5.1 & 5.11
Forest	1.8

AH	1.8
CEI/HSEB	1.8, 5.9.9, 5.9.12 & 5.9.13
Health	1.8
B&R	1.8
Local Government	5.9.8 & 5.9.9
Education	5.9.13
Housing	5.9.13

**CAG Report for 1995-96 (Civil)**

Forest	3.1, 3.14 & 3.15
Revenue	3.1
AH	3.3, 3.4, 3.14, 6.1 & 7.1
Home (Police)	3.5, 3.6 & 3.14
Health	3.7, 3.9, 3.10, 3.11, 3.14, 6.1 & 6.1(c)
Local Government	3.8, 6.1 (c) & 6.1 (d)
Social Welfare	3.12, 3.14, 3.15, 6.1 & 6.1(c)
Technical Education	3.13, 6.1, 6.1(c) & 6.7
Agriculture	3.14, 6.1, 6.1(c), 7.1, 7.2, 7.3, 7.4, 7.5, 7.6 & 7.7
Education	3.14
Industries	3.14, 6.1 & 6.1(c)
Irrigation	3.14, 4.7, 4.8, 4.9 & 4.10
Panchayats	3.14 & 6.1
PH	3.14, 4.11, 4.12, 4.13, 4.14, 4.15, 4.16, 5.1, 6.1 & 6.1(c)
B&R	3.14, 4.1, 4.2, 4.3, 4.4, 4.5 & 4.6
Transport	3.14 & 7.1
Excise & Taxation	3.14
Education	6.1, 6.1(c) & 6.1(d)
Urban Development	6.1
Rural Development	6.1, 6.1(c), 6.1(d), 6.2 & 6.3, 6.4 & 6.5
OAS	6.1
Sports	6.1
Housing	6.1 & 6.1(c)
Environment	6.1
S&T	6.1 & 6.1(c)
Non Con. Sources of Energy	6.1
Public Relations	6.1
Town Country & Planning	6.1(c), 6.8, 6.9, 6.10, 6.11, 6.12 & 7.1
HUDA	6.1(c), 6.8, 6.9, 6.10, 6.11 & 6.12
Housing Board	6.1(c)
Coop.	6.1(d)

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**MOST IMMEDIATE****No. 12/1/33-PE(FD)-97**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments.

**Dated, Chandigarh, the 21st July, 1997****Subject : Report of the Comptroller and Auditor General of India for the year ended 31.3.96 - No.1 (Revenue Receipts) - Government of Haryana — Submission of Replies of pending paras.**

Sir,

I am directed to draw your attention towards instructions issued vide Finance Department Circular No. 1/6/78-SAFD, dated 21-3-79 (Copy enclosed) vide which it was observed that certain Departments and Undertakings adopt lukewarm attitude towards timely repayment of Government loan and interest. Therefore all Heads of Departments and State Undertakings were advised to follow the guidelines as set out in Annexure-I. Further they were advised to maintain a loan register as shown in Annexure-III. Similar records were also to be maintained by all Heads of Departments in Annexure-IV and V relating to shares held by the Government in various Undertakings and realization of dividend. The Comptroller and Auditor General of India in his report for the year ended 31.3.96 has, however, observed that certain Departments are not charging 2% penal interest on the non-payment of loans on due date and some of the Departments are not even maintaining the loan register/ledgers etc. Further the returns required to be furnished to Accountant General, Haryana (A&E) are not being furnished in time by certain Departments. It is, therefore, impressed upon you that guidelines already issued for watching recovery of Government loan interest and dividend may be followed in letter and spirit and the returns required to be submitted in time to Accountant General, Haryana (A&E) so that there is no audit objection in future.

Receipt of these instructions may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (PE),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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***These instructions have been Revised vide  
No. 18/13/2002-3B&C, Dated 26.11.2002.***

**IMPORTANT/DATE BOUND  
PAC MATTER**

**No.18/2/96-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 1st May, 1997.**

***Subject : Submission of replies of various pending paras of the report of PAC/CAGs Reports.***

Sir,

I am directed to refer to the subject noted above and to point out that the matter regarding various pending paras of the reports of PAC/CAG was discussed in the first meeting of the PAC held on 22.4.97 in Haryana Vidhan Sabha. It was pointed out in the meeting that in spite of repeated instructions from Finance Department, departments are not taking prompt and timely action on various pending paras of PAC and CAGs reports though they were asked to take immediate action within a stipulated period of three months. In this regard they were asked vide FD's letter No. 18/2/92-3B&C dated 27.10.1995 to appoint a Nodal Officer of the rank of Under Secretary or above in each department, who will monitor progress for sending timely replies to the pending paras of departments. But it is a matter of regret that even the Nodal Officers are not monitoring the progress and the purpose for which they have been appointed is also being defeated.

2. I may, therefore request that replies of all the pending paras (list enclosed for concerned departments) of CAG for the year 1993-94 and 1994-95 may kindly be sent to the quarter to the fortnight under intimation to Finance Department.

Yours faithfully,

*Sd/-*

Joint Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No.18/2/96-3B&C

Dated 1.5.97

A copy is forwarded to the Secy., Haryana Vidhan Sabha for information.

*Sd/-*

Joint Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No.18/2/96-3B&amp;C

Dated 1.5.97

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh for information.

Sd/-

Joint Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

A copy is forwarded to all the Financial Commissioners & the Administrative Secretaries to Govt. Haryana for immediate necessary action.

Sd/-

Joint Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners, Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O No.18/2/96-3B&amp;C

Dated 1.5.97

#### List of pending Paras of CAG of India Reports 1993-94.

1.	Transport	=	1.6, 1.7, 1.8, 1.91 1.23, 3.11, 7.1 & 7.4, 7.5 + 7.6
2.	Town & country Planning	=	6.10, 6.11 & 7.1
3.	CADA	=	6.2
5.	Rural Development	=	6.6
6.	Agriculture	=	7.1
7.	Forest	=	1.8, 1.23 & 3.11
8.	Animal Husbandry	=	1.6, 1.8, 3.10, 3.11, 5.1 and 7.1
10.	Revenue	=	1.4, 1.6, 1.7, 1.8, 1.9., 1.9.1, 1.9.2, 3.1 & 3.3
11.	Irrigation	=	1.8, 1.23, 3.11
12.	Horticulture	=	1.8
13.	Health	=	1.8, 2.7, 3.8, 3.11, 5.1, 5.2, 5.5, 6.1 & 6.2

#### List of Pending Paras of CAG Reports 1994-95.

1.	Home	=	2.2.3, 2.2.4, & 2.2.8
2.	Excise & Prohibition	=	2.2.3, 1.4, 1.5, 1.6, 1.7/1.8, 1.9, 1.9.1, 1.9.2, 2.1 to 2.13, 4.1, 4.2, 4.4, 4.6, 4.7 & 4.8.
3.	Commercial Taxes	=	--do--
4.	B & R	=	2.2.3, 2.2.4, 3.15, 4.6, 4.7, 4.8, 4.9, 4.10 & 1.8
5.	Education	=	2.2.3, 2.2.4, 3.6, 3.7, 3.15, 5.3, 6.1

6.	Animal Husbandry	=	2.2.3, 3.5, 3.15, 6.1, 1.4, 1.6, 1.8
7.	Revenue	=	2.2.4, 3.13, 3.15, 1.4, 1.6, 1.7, 1.8, 1.9, 1.9.1, 1.9.2 & 3.1 to 3.6
8.	General Admn.	=	2.2.9
9.	Prison	=	2.3 & 3.11
10.	Industries	=	3.1
11.	Agriculture	=	3.3, 3.4, 6.1(CAP), 1.4 & 1.8
12.	Forest	=	3.8, 3.15 & 1.8
13.	Housing	=	3.9 & 6.1
14.	Districts Administration (Revenue)	=	3.15
15.	Irrigation	=	3.15, 4.11, 4.12, 4.13, 4.14, 4.15, 5.1, 5.2, 1.8
16.	Lotteries	=	3.15 & 1.8
17.	Police	=	3.15
18.	Printing & Stationary	=	7.1 & 7.7
19.	Public Health	=	3.5 & Received
20.	Town & Country Planning	=	3.15, 6.7, 6.8, 6.9, 6.10, 6.11 & 7.1
21.	Transport	=	3.15, 7.1, 7.2, 7.3, 7.4, 7.5, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.9.1, 1.9.2, 4.1, 4.3, 4.4, 4.8
22.	Health	=	6.1, 6.2 & 1.8
23.	Rural Development	=	6.1 (Rural Empl.) & 6.5
24.	OAS	=	6.1
23.	Rural Development	=	6.1 (Rural Emp.) & 6.5
24.	OAS	=	6.1
25.	Sports	=	6.1
26.	Ecology & Environment	=	6.1
27.	Social Defence & Security	=	6.11
28.	Supplies & Disposals.	=	6.11
29.	Chief Electrical Inspectors	=	1.4 & 1.8
30.	Mines & Geology	=	1.4, 1.7, 1.8, 5.1, 5.2 & 5.3
31.	Cooperation	=	1.4, 1.7, 1.8, 5.1
32.	Horticulture	=	1.8

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**No. 15/15/93-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments, in Haryana.

**Dated 27th September, 1995****Subject : Submission of replies of questionnaires sent by the Haryana Vidhan Sabha.**

Sir,

I am directed to invite your attention to the subject noted above and to say that of late it has been observed by the Public Accounts Committee in its one of the meetings held recently that despite repeated instructions issued by the Finance Department from time to time, the departments are still sending the replies of the questionnaires at the eleventh hour which causes undue hardship to the Committee as well as the Finance Department. It is brought to the notice of all concerned that every department is accountable at the last stage to the Public Accounts Committee. It is, therefore, again requested that the replies of each questionnaire must be sent to the Committee (Public Accounts Committee) within the stipulated period without fail under intimation to the Finance Department/Accountant General (Audit), Haryana.

2. Please acknowledge.

Yours faithfully,

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/15/93-3B&amp;C

Dated 27.9.95

A copy is forwarded to the Secy. Haryana Vidhan Sabha for information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Administrative Secretaries to Govt. Haryana for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner, Haryana.  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/15/93-3B&C

Dated 27.9.95

No. 15/15/93-3B&C

Dated 27.9.95

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh for information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 15/15/93-3B&C**

From

The Chief Secretary to Government, Haryana.

To

All the Administrative Secretaries to  
Government, Haryana.

**Dated, Chandigarh, the 12th August, 1993.**

**Subject : Oral examination of FCF regarding Para 2.4 of the CAG Report 1988-89  
regarding excess expenditure incurred during the year 1988-89.**

Sir,

I am directed to address you on the subject cited above and to inform you that the PAC during the course of oral examination of the Finance Department on 29<sup>th</sup> June, 1993 regarding excess expenditure incurred during 1988-89 has observed that the Secretaries/Senior Officers of certain departments were not present in the meeting to assist the Finance Department at the time of discussion on the demands of their respective departments. The Committee further observed that in many cases the submission of replies to Committee's questionnaires and quarterly progress reports on the recommendations/observations of the Committee are considerably delayed by the departments. It appears that due importance is not given to this work and instructions issued by the Government on the subject are not being followed meticulously by the Departments. In view of the observations made by the Committee, it is felt that in order to ensure proper scrutiny of the paragraphs of CAG Reports/Appropriation Accounts and Finance Accounts of Haryana Government, concerned Administrative Secretary should personally appear before the Committee for oral examination with relevant records/facts in order to enable the Committee to seek appropriate information regarding the paragraph under examination. They should also personally ensure that the written replies concerning their departments are supplied well in time to Vidhan Sabha Secretariat so that work of the Committee concerning the examination of their department may not suffer on account of non-availability of required replies.

This may please be treated on priority basis.

Yours faithfully,

*Sd/-*

Deputy Secretary Finance (B)  
for Chief Secretary to Govt., Haryana.

No. 15/15/93-3B&C

Dated 12.8.1993

A copy is forwarded to Secretary, Haryana Vidhan Sabha for information with reference to his letter No. PAC-7/93/14805 dated 28.7.1993.

*Sd/-*

Deputy Secretary Finance (B)  
for Chief Secretary to Govt., Haryana.

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**No. 22/1/85-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Department,  
Commissioner Ambala, Rohtak,  
Gurgaon and Hisar Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court and  
All Distt. and Session Judges in Haryana

**Dated, Chandigarh, the 20th July, 1992**

**Subject : Procedure for dealing with the report of the PAC, CPU, Estimate Committees etc. and submission of replies to Audit Objections/paras/inspection report etc.**

Sir,

I am directed to address you on the subject cited above and to say that the State Govt. have been issuing instructions from time to time in the part laying down procedure for dealing with the reports of the PAC/CPU/Estimate Committee of the Haryana Vidhan Sabha and also for the implementations of the various observations/recommendations made by these committees. In addition to this instructions have also been issued for prompt disposal of Audit objection also for the submission of first reply to the inspection report/draft paras for appropriation accounts and the audit reports. It has, however, been observed that due importance is not being given to this work and instructions are by and large not being followed meticulously by the departments. In the past these Committees have severely criticised the inordinate delay, apathic behaviour and lapse on the parts of the departments. The need for reiterating and elaborating the procedure and the functions of these Committees have been felt because of the fact that with the passage of time, the instructions on the subject issued by the FD have been lost sight of and scant attention is being paid to this important matter. As you are aware these committees function under the rules laid down by the Haryana Legislature Assembly. Their rule in the present set-up in the functioning of Legislative Control with the functioning of the Govt. cannot be ignored. The FD would again like to bring to your notice the various kinds of the reports, rules on the subject and role of the each this body and action required to be taken in the matter.

#### **PUBLIC ACCOUNTS COMMITTEE**

The important function of the PAC is to ascertain that the money granted by the legislature has been spent by Govt. within the scope of the demand, that is the money recorded as spent against the sum must not be more than the amount granted. Another implication is that the expenditure brought to any particular grant must be of such a nature as to warrant its record against the grant and against demand. A third implication is that the grant should be spent on purposes which are set out in the detailed demand that cannot be spent on any new service not contemplated in the demand. The functions of the Committee even extend beyond the formality

of expenditure to its wisdom, faithfulness and economy. The part of the budget manual is quite clear in this matter which is re-produced below :-

### **FUNCTIONS OF PUBLIC ACCOUNTS COMMITTEE**

15.14. The functions of the Committee are :-

- (i) to examine the accounts showing the appropriation of the sums granted by the Assembly to meet the expenditure of the Govt. of Haryana and such other accounts laid before the Assembly as the Committee may think fit.
- (ii) to satisfy itself :-
  - (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged.
  - (b) that the expenditure conforms to the authority which governs it; and
  - (c) that every re-appropriation has been made in accordance with provision made in this behalf under the rules framed by competent authority.

Provided that the provisions made in clause (c) above do not apply to any accounts for period prior to the year 1950-51.

- (iii)(a) to examine such trading manufacturing and profit and loss accounts and balance sheet as the Governor may have required to be prepared, and the Comptroller and Auditors General's report thereon.
- (b) to consider the report of the Comptroller and Auditor General in cases where the Governor may have required him to conduct an audit of any receipts to examine the accounts of stores and stocks.

15.15 The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Appropriation Accounts and the Comptroller and Auditor General's comments thereon, whether such matter concerns the accounts of expenditure voted or charged or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or failure to deal with it adequately and express its opinion thereon and record its findings and recommendations.

### **PROCEDURE FOR DEALING WITH THE REPORTS OF THE PUBLIC ACCOUNTS COMMITTEE**

- 2. (a) After the report of the PAC is presented to the Haryana Vidhan Sabha, copies of the reports will be forwarded by the Secy., PAC to the FD and not directly to the Administrative Secretaries.
- (b) FD will initiate action on the Report and ask the Heads of Departments. to consider the recommendations of the PAC, a copy of the letter being endorsed to the Administrative Secretaries concerned simultaneously.

General recommendations will be dealt within the FD branches and others issued by them.

- (c) Heads of Departments. shall furnish their comments on the recommendations of the PAC to the Administrative Secy. concerned on receipt of the report of the Committee.
- (d) The A.D. will take orders of the Minister concerned and forwarded their views to the F.D.
- (e) The FD will offer their comments on the various points raised in the recommendations/observations of the PAC keeping in view the recommendations of the AD.
- (f) The AD will then take the case to the CMM incorporating in the Memorandum for the Council the views of the FD. After a decision is taken in the Cabinet draft reply containing final decision should be shown by the AD to the FD before issuing the same to the Secretary PAC and the A.G. Haryana.
- (g) Where the AD propose to accept the recommendations of the PAC involving no financial implications, the case may be shown to the Minister concerned only and need not be referred to the FD or to the CMM. A draft reply containing the final decision taken should, however, be shown by the AD to the FD before issuing the same to the Secretary PAC and the A.G., Haryana.
- (h) Cases involving disciplinary action and financial and other irregularities should be placed before the CMM under the orders of the Minister concerned even through the recommendations of the PAC is proposed to be accepted.
- (i) The Secretary PAC, will prepare a statement showing the action taken on the report of the committee and lay it before the PAC. Further comments of the PAC, if any, will be communicated to the FD for necessary action.
- (j) Any comments which the AG, Haryana may have to make on the action taken will be communicated to the Secretary PAC, a copy being simultaneously endorsed to the FD for their information.
- (k) The FD will maintain a list of outstanding recommendations of the PAC and periodically remind the Department concerned. A quarterly report in the proforma given in Annexure-II (with 25 copies) will be furnished to the FD by the Heads of Departments, Administrative Secretaries about the implementation of the recommendations of PAC and the FD will intimate quarterly to the Committee the action taken or proposed to be taken on the recommendations/observations of the Committee. Every effort should be made to expedite the action on the recommendations of the PAC and this work should be treated, as a general rule on "Top Priority" basis.
- (l) Each report should indicate the progress made in respect of each pending case over the progress reported in the previous quarterly report. Where no progress is achieved, the reasons therefore should be given. It should be

noted that all replies to the observations of the Committee should be incorporated in the quarterly progress report itself except in cases where the Committee has asked for information in a specified time. When such a reply is to be sent by a department the same should be routed through the FD so that the views of the FD are explained by its representative on the spot as and when required by the Committee in its meeting. The progress reports for the quarters ending 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 30<sup>th</sup> December, should reach the FD through the A.D. concerned by the 15<sup>th</sup> April, 15<sup>th</sup> July, 15<sup>th</sup> October and 15<sup>th</sup> January respectively. The PAC takes a serious notice of the cases where the quarterly progress reports are not submitted in time.

### **COMMITTEE ON PUBLIC UNDERTAKINGS**

In pursuance of a motion adopted by Haryana Vidhan Sabha on 28<sup>th</sup> February, 1978 Committee on Public Undertaking was constituted to examine general working of the Public Undertakings. The functions of the committee are as under :-

- (a) to examine the reports and accounts of the CPU and any such Public Undertakings as may be referred to the committee by the Speaker for examination;
- (b) to examine the reports if any of the CAG of Public Undertakings;
- (c) to examine in context of the autonomy and efficiency of the Public Undertaking whether the affairs of the Public Undertakings are being managed in accordance with the sound business principle and prudent commercial practices; and
- (d) to exercise such other functions vested in the Committee on Public Accounts and the Committee on Estimate in relation to the Public Undertakings and may be allotted to the Committee by the Speaker from time to time.

Provided that the Committee shall not examine and investigate any of the following, namely :-

- (1) Matters of the major Government policy as distinct from business are commercial functions of Public Undertakings.
- (2) Matters of day to day administration.
- (3) Matters for the consideration of which machineries is established by any special statutes under which the particular Public Undertakings is established.

The procedure for dealing with the various reports of the CPU is the same which is being followed in the case of PAC.

### **COMMITTEE ON ESTIMATES**

16.1 The Committee on Estimates is a Committee of the Vidhan Sabha constituted in the manner laid down in rule 252 of the Rules of Procedure and Conduct of Business in the

Haryana Vidhan Sabha for the examination of such of the estimates as may deem fit to the Committee or are specifically referred to it by the Vidhan Sabha.

16.2 The functions of the Committee are :-

- (a) to report that economies, improvements in organisation, efficiency or administrative reform consistent with the policy underlying the estimates, may be effected;
- (b) to suggest alternative policies in order to bring about efficiency and economy in administration;
- (c) to examine whether the money is well laid out within the limits of the policy implied in the estimates; and
- (d) to suggest the form in which the estimates shall be presented to the Vidhan Sabha.

16.3 The Committee may continue its examination of the estimates from time to time throughout the financial year and report to the House as its examination proceeds. It is not incumbent on the Committee to examine the entire estimates of any one year. The demands for grant may be finally voted notwithstanding the fact that the Committee has made not report. The demands for supplementary grants are, however, presented to the Vidhan Sabha only after these have been considered by the Committee.

16.4 The Committee presents its report to the Vidhan Sabha but it may, if it think fit, make available to the Government any completed part of its report before presentation to the Vidhan Sabha. Such reports shall be treated as confidential until presented to the Vidhan Sabha.

#### **PROCEDURE FOR DEALING WITH THE REPORT OF THE ESTIMATE COMMITTEE**

16.5 The following procedure shall be followed in dealing with the report of the Estimates Committee on the Budget Estimates :-

- (a) After the Report is presented to the Haryana Vidhan Sabha, copies of the report will be forwarded by the Secretary, Estimates Committee, to the Finance Department.
- (b) Finance Department will initiate action on the Report and ask the Heads of Departments to consider the recommendations of the Estimates Committee; a copy of the communication will be endorsed to the Administrative Secretaries concerned simultaneously, General recommendation will be dealt with the FD branches and orders issued by them.
- (c) Heads of Departments shall furnished their comments on the recommendations of the Estimates Committee to the Administrative Secretaries concerned on receipt of the Report of the Committee.
- (d) The A.D. will take the order of the Minister concerned and forward their views to the Finance Department.

- 
- (e) The FD will offer their comments on the recommendations of the A.D. keeping in view the various points raised in the Estimates Committee.
  - (f) The A.D. will take the case to the Council of Ministers incorporating in the memorandum for the Cabinet the views of the FD. After a decision is taken by the Cabinet a suitable reply indicating the final decision will be sent by the AD to the Secretary, Estimates Committee (in duplicate). Four copies of the reply will be endorsed to the FD (Co-ordinating Branch).
  - (g) Where the A.D. proposes to accept the recommendations of the Estimate Committee involving no financial implication, the case may be shown only to the Minister concerned and need not be referred to the FD or to the Council of Ministers. A suitable reply containing the final decision will be sent by the AD to the Secretary, Estimates Committee (in duplicate). Its four copies will be endorsed to the Finance Department (in Co-ordinating Branch).
  - (h) The FD will maintain a record of the action taken on the recommendations of the Estimates Committee and periodically remind the Department concerned about the pending recommendations on which action has still to be taken. A quarterly report (in six copies) as per proforma given in Annexure (B) to this Chapter, will be furnished by the Heads of Departments through their Administrative Secretaries so as to reach the FD by the 15<sup>th</sup> April, 15<sup>th</sup> July, 15<sup>th</sup> October and 15<sup>th</sup> January each year. The Finance Department will forward these reports to the Committee within fifteen days of their receipt.
  - (i) After the receipt of the quarterly statement, the Committee will consider it and its comments, if any, will be communicated to the Finance Department for further necessary action.
  - (j) Every effort should be made to expedite the action on the recommendations of the Estimates Committee and this work should be treated, as a general rules, on "Top Priority" basis.

#### **AUDIT PARAS/AUDIT OBJECTIONS/INSPECTION REPORT/DRAFT PARAS ETC.**

As the examination of intricate Government accounts and scrutiny of financial transaction is a specialised task, this job has been assigned by the Constitution to the CAG of India and the department functioning under his leadership. Its primary purpose is to ensure that in the process of expending Government funds all canons of financial propriety have been observed, that the rules and the regulation which govern expenditure are adhered to that the expenditure has been incurred by the authority which is empowered to incur and that it has been incurred for the purpose for which it has been appropriated by the Legislature and as how for the objective for which the expenditure listed in the demands for grants have been realised in a substantial measure. Thus audit is an important instrument in the mechanism as evolved under the Constitution for ensuring accountability of the executive in its financial management to the Legislature. Audit objection, arising from the audit conducted by the officers of the audit or during the local inspection are transmitted to the officers of the departments who are required to furnish a reply within a period of fifteen days as laid down in Para 2.30 of PFR Vol. I. Normally, one would expect the departmental reaction to the audit paras to be instantaneous, the departmental head must initiate immediate action and call for the explanation, if necessary, and all the officers connected with the transaction or transaction reported by the audit. But unfortunately this is rarely done the departmental reaction to the Audit paras generally start after the PAC takes up those paras for examination. This delayed reaction on the part of the

department is open accountability. On the receipt of replies the issues raised in the audit objection are reconsidered and wherever it is considered necessary preliminary draft paras are framed by the audit officers. These are then sent to the Head of Department concerned and also to the Secretary of the Department. At this stage the objections are examined in greater detail and audit is required to be furnished with verification of facts and suitable comments within a period of 6 weeks. After this period is over and if the reply is not received attempts are made to discuss the issues with the Secretary of the Department or the Head of the Department concerned. If the discussion takes place and the matter is satisfactorily explained, the subject matter is not pursued further. In the event of receipt of no reply and the explanation being not satisfactory, matter is considered for inclusion in the audit report. At this stage time is again given to the department to offer comments on the final para to be included in the audit report due for submission of the final reply even at the stage audit objection is reviewed and audit paras is either dropped or suitably modified taking into account the comments of the department.

The failure on the part of the Administrative Departments/Heads of the Department to react to the audit paras in the manner indicated above has been the bane of financial management. It is utmost important that the Department must not only react promptly to the audit paras but must complete their entire investigation in respect of the allegations in the audit paras within the specified period. Similar is the case with the draft paras/Inspection Reports formulated by the audit. Instead of trying to defend every audit observation the department should treat that from the Inspection Reports to the draft audit paras as aided to the administrative and promptly initiate necessary action. If they are satisfied about the validity of the audit point, they can and should complete all corrective action before the matter comes-up for scrutiny by the PAC. In fact, concerned department should keep themselves fully informed of the more important audit objection and issued prompt directions for corrective action. Another problem which the audit has been brining to the notice time and gain relates to the delay for the supply of information to the various paras and Inspection Reports. In many of the cases department reply is awaited consequently resulting the inclusion of the those paras in the audit reports which could otherwise have been supplied with the specified information desired them. Even at the initial stage when the audit paras are being formulated department must place before the audit all the information. Audit observations on financial irregularities and defects in initial accounts, noticed during local audit and not settled on the spot, are communicated to the heads of offices, and to the next higher departmental authorities through the inspection reports. The more important irregularities are also reported to the Heads of Department and Government for initiating immediate corrective action. According to the existing instructions of the Government first reply to an inspection report should be furnished to the Audit office within 4 weeks from date of issue of the report. Similarly draft paras/Audit Paras are prepared by A.G., Haryana for Appropriation Accounts/Audit Report, Receipt Estimates, these are communicated to Administrative Secretaries concerned and FD. A period of six weeks is allowed to the Department to accept or modify terms of the paragraph failing which audit is at liberty to consider the draft as final.

Although there is provisions made in the Rule 2.30 of the PFR Vol. I for dealing with the Audit Objections communicated by the audit but it is necessary that for the prompt and early settlement of audit objection/audit paras, the guidelines may be re-iterated.

**Prompt disposal of Audit objections.—** (1) The following procedure is laid down for dealing with prompt disposal of audit, objections, for strict observance.

1. Submission of half yearly returns by Audit Office to the Administrative Secretaries and vice versa. The A.G., Haryana will supply (in duplicate), in the form appended, to the Administrative Secretaries with half yearly returns of those objections relating to the Secretariat,

proper and the attached and subordinate office thereunder which have been outstanding for over six months. A copy of this list will also be sent to the Department of Finance for information. It shall be the duty of the A.D. to arrange for prompt action being taken to the settle outstanding objections, if need be in consultation with the Department of Finance. In regard to audit objections relating to various offices under the A.D. under the present procedure, it will not be possible for the A.D. to ensure that every audit objection have been dealt with promptly by the offices concerned as the audit objections sent to the offices concerned and not to the A.D. concerned to see that prompt replies are sent to audit, periodical returns to the A.D. showing the office which have failed to clear the audit objections, the number of such objections and the period for which such objections have been outstanding with each office will be sent by the A.G., Haryana, half-yearly. The A.D. will also intimate to the Audit half yearly the progress of settlement of the Audit Objections as communicated by their Branches and Sections and attached and subordinate offices. The due dates for the submission of the half-yearly returns by Audit and the Administrative Department are laid down below :-

		<b>Audit Objections for the period</b>	
		April to September and not settled by March next.	October to March & not settled by September Next.
(i)	Half-yearly returns due from office to Administrative Department.	15 <sup>th</sup> June, Next	15 <sup>th</sup> December Next
(ii)	Half-yearly returns due from Administrative Department to audit office .	15 <sup>th</sup> September, Next	15 <sup>th</sup> March, Next

The half-yearly return at (i) above will contain all the items placed in the objection books which are 6 months old after closing of the objection books for March and Sept., each year.

Each Administrative Department should as a rule, obtain periodical returns from its own branches and sections and attached and subordinate offices showing the particulars of outstanding objections and the reasons for their non-settlement, so that the A.D. concerned may check up these returns with the returns received half-yearly from the Audit and take such action as may be necessary in the circumstances of each item. The A.D. are to arrange to obtain such returns by about the same date when the half-yearly returns from the Audit authorities are received by them as it will enable them to enact with case the necessary comparisons of the data furnished by their subordinate offices etc. The departments may, however, prescribed the submission of more frequent returns from their subordinate offices etc., if they consider it necessary.

The Administrative Department should intimate to the Audit half-yearly the progress of settlement of the Audit Objections as communicated by their Branches and Sections and attached and subordinate offices. They should, therefore, take effective steps to ensure that the progress of items is communicated to the Audit within three months of the last returns from that office.

Maintenance of Audit Objection Registers by the A.D. and their inspection by officers of the Department of Finance. Govt. attach great importance to the implementation of the above procedure and desire that suitable action should be taken by the A.Ds. and their attached and subordinate office to ensure strict compliance with the above procedure. The A.D. should maintain a register containing items of outstanding objections as reported by the authorities

both in respect of the Sectt. proper and the attached and subordinate offices thereunder and indicating the progress of action taken on each item. The Register will be open to inspection periodically by the officer of the Department of Finance authorised for the purpose.

These registers should mention the substance of the objection raised by the A.G. and also indicate clearly the action taken. Remarks like “the case is under action” or “taken to the next audit” or “the matter has been referred back to the A.G., Haryana” should be avoided. In order to enable the officers of the Department of Finance to scrutinize whether proper action has been taken for the disposal of audit objection is essential that the register should indicate in brief the nature of the objection, the date of its receipt, action taken and the grounds on which a back reference, if any, has been made. While the case is under action, the register should indicate the date on which any reference to the subordinate office was made, the reply received or reminder sent, if any, and further action taken on receipt of a reply.

With a view to ensuring that this register is properly maintained by the A.D. concerned, all officers in the Department of Finance should periodically inspect the registers in respect of the Departments, dealt within the branches under their control. This may be done in April and October every year. For this purpose a suitable register should also be maintained in each branch of the Department of Finance indicating the dates on which registers maintained by the Administrative Departments were inspected by the branch officers with a column showing their own remarks, if any, and the same should be submitted to Finance Secretary to Government on the 1<sup>st</sup> May and 1<sup>st</sup> November, each year.

Besides all these, various observations/recommendations made by the PAC in connection with the Audit Objections have been brought to the notice of Department concerned/Administrative Secretaries for speedy implementation of their observations. These observations are often not attended to properly and there is a lack of interest for the disposal of such an important matter. Many times adverse comments have been made by the audit as well as disposal of such an important matter. Many times adverse comments have been made by the audit as well as by PAC. Even the State Govt. has constituted audit committees for every department of the Govt. under the directions of audit for reviewing the progress of the settlement of audit paras and monitor the pace of work in this behalf. Audit Committees are supposed to be constituted by every department and their meeting is to be held quarterly on a regular basis for the prompt disposal of outstanding audit objection/paras in respect of the department. Departments have already been requested that a time-bound schedule for this purpose is to be drawn under intimation to Finance Department.

### **ROLE OF ACCOUNTANT GENERAL (AUDIT)**

The functions of the Comptroller and Auditor General of India are derived in the main from the provisions of Articles 149-151 of the Constitution. Article 149 of the Constitution envisages an Act of Parliament to regulate the duties and powers of the Comptroller and Auditor General and until such a provision is made it lays down that the Comptroller and Auditor General shall perform such duties and exercise such powers in respect of the accounts of the Union and of the States as were conferred or exercisable by the Auditor-General of India immediately before the commencement of the Constitution in relation to the accounts of the Dominion of the India, and of the Provinces respectively, viz. the duties and powers prescribed in the Govt. of India (Audit and Accounts) Order, 1936.

Article 151 of the Constitution lays down that the report of the Comptroller and Auditor General of India relating to the accounts of the State shall be submitted to the Governor who shall cause them to be laid before the Legislature. The accounts submitted to the Legislature with the Audit Reports embrace besides the Appropriation Accounts the whole of the

account of the State including accounts of receipt and of all transaction relating to Debt and Remittance Heads.

**Duties of the Accountant General.**— Accountant General performs such duties and function as are imposed on or undertaken by Comptroller and Auditor General under the provisions of the Constitution or any law made thereunder or under any executive arrangement subject to any special or general directions given to him from time to time under para 19 of the Audit and Accounts Order, 1936.

### **FUNCTIONS OF ACCOUNTANT GENERAL (ACCOUNTS AND ENTITLEMENT)**

- (a)
  - (i) Payment and Accounting functions under the departmentalised accounting set-up in respect of officers and staff of Indian Audit and Accounts Department.
  - (ii) monthly compilation of accounts of expenditure and receipts on the basis of vouchers and schedules received from various Treasuries and Public Works and Forest Divisions of the State Governments.
  - (iii) preparation of monthly Civil Accounts and yearly Appropriation Accounts and Finance Accounts.
  - (iv) maintenance of provident fund accounts of specified categories of employees wherever required.
  - (v) maintenance of accounts of various long term advances of specified categories of employees wherever required.
  - (vi) authorisation of pension and other retirement benefits to employees wherever required.
  - (vii) authorisation of salaries to gazetted employees in some States.

### **AUDIT**

- (i) audit of expenditure and receipts as well as the accounts of the State Governments, and audit of Govt. Companies, Corporations and Autonomous Bodies.
- (ii) audit of expenditure and receipts of departments and offices of the Union Govt. and audit of Central Autonomous bodies located in their jurisdiction as allotted to them.
- (iii) preparation of Annual Audit Reports on the Civil, Commercial and Revenue transactions of the State.
- (iv) sending material for inclusion on the Annual Audit Reports relating to the Union Government.
- (v) assisting the State Public Accounts Committees and Public Undertakings Committees in their examination of the Audit Reports.

Despite all these specific provision of rules/constitutional background there is a delayed reaction by the concerned officers and this results getting away from being made answerable. This tendency has been viewed with great concern by the various observations and comments sent to FD as well as to the department concerned by giving low priority to this

matter consequently results in accumulation avoidable arrears because adequate and timely follow-up action is not taken.

In view of what has been stated above and having regard to urgent need for speedy disposal of all this work as envisaged by the various provision of the financial rules and the constitutional background.

It is requested that these instructions should be carefully studied and their aims and importance be specially brought to the notice of officer under your control for meticulous compliance in letter and spirit. Govt. are fully committed to curb any tendency for the lackadaisical approach by the departments. Copies of instructions issued on the subject from time to time are also being attached as Annexure. The receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 22/1/85-2B&C

Dated 20<sup>th</sup> July, 1992

A copy is forwarded to the Accountant General (Audit), Haryana with reference to his letters No. Cent. Co-oral/85-86/1-43/1985-86/919, dated 27<sup>th</sup> March, 1986 and No. Cent. Co-oral/1-711, dated 11<sup>th</sup> September, 1986 for information.

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 22/1/85-2B&C

Dated 20<sup>th</sup> July, 1992

A copy is forwarded to all the Chairmen/Managing Directors of the Boards/Corporations in the Haryana for information and necessary action.

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners to Govt. Haryana and all the Administrative Secretaries to Govt. Haryana, for information and necessary action.

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners to Govt., Haryana.  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/85-2B&C

Dated 20<sup>th</sup> July, 1992

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department for information.

*Sd/-*  
(JOGINDER NATH JULKA)  
Under Secretary, Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in the  
Finance Department.

U.O. No. 22/1/85-2B&C

Dated 20<sup>th</sup> July, 1992

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**No. 15/42/91-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments and  
Deputy Commissioners in the State,  
Commissioners, Hisar/Gurgaon/Rohtak/Ambala Divisions,  
All the Managing Directors of the Boards and  
Corporations in the State,  
Registrar, Punjab and Haryana High Court.

**Dated, the 12th December, 1991.****Subject : Follow up action on the Audit Reports.**

Sir,

I am directed to address you on the subject cited above and to say that the PAC in its meeting held on 17<sup>th</sup> September, 1991 had made the following recommendations :-

“D.O. letter No. Report/1-3/AGCont./90-91/299, dated 9<sup>th</sup> July, 1991 received from Shri Raghbir Singh, Accountant General (Audit), Haryana regarding delay in follow-up action on the audit reports, was placed before the Committee. The Committee decided that the Government may be requested to take follow-up action on the Audit Reports as soon as they are presented in the House without waiting for the Committee discussion and to apprise the Vidhan Sabha Secretariat in the action taken thereon within three months”.

2. Similar recommendation has also been made by the Committee on Public Undertakings in the meeting held on 10<sup>th</sup> October, 1991. Finance Department has been issuing instructions from time to time requesting the departments to take immediate follow-up action on the Audit Reports. The observations made by the Public Accounts Committee and the Committee on Public Undertakings are brought to your notice and invite your attention to the fact that immediate action on the Audit Reports is lacking on part of the departments. The Department should initiate action on the Audit Reports immediately after the presentation of the same to the State Legislature without waiting for the Committee discussions. The departments should also apprise the Vidhan Sabha about the action taken on such reports within a period of three months. I am, therefore, to request you kindly to take careful note of these observations and take action accordingly.

Yours faithfully,

Sd/-

Superintendent, Budget and Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

No. 15/42/91-3B&amp;C,

Dated, the 12<sup>th</sup> December, 1991.

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A copy is forwarded to the Accountant General, Haryana (Audit), for information.

*Sd/-*  
Superintendent, Budget and Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Government, Haryana for information and necessary action.

2. They are requested to direct their departments under their control to follow the instructions meticulously.

*Sd/-*  
Superintendent, Budget and Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/42/91-3B&C,

Dated the 12<sup>th</sup> December, 1991.

No. 15/42/91-3B&C,

Dated the 12<sup>th</sup> December, 1991.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, for information w.r.t. his letter No. PAC-10/91/18775, dated 6<sup>th</sup> November, 1991 and No. 13-CPU/1991-92/19004, dated the 11<sup>th</sup> November, 1991.

*Sd/-*  
Superintendent, Budget and Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

**Contd...**  
**Encl.**

**Relevant extract from Third Meeting of the PAC-para 52.**

The Committee feel that with the rapidly growing activity in most of the departments of the State Government, the expenditure has increased and will be increasing rapidly and the existing machinery to deal with matters relating to accounts, internal audit, settlement of audit objections, inspection reports, etc., is not perhaps sufficient and this is resulting in piling up of the objections. The Committee recommended that in order to achieve good result in this direction, some special measures should be adopted on priority basis. These may include creation of strong Internal Audit Organization particularly in heavy spending departments such as Transport, P.W.D., Education, Agriculture and heavy revenue earning departments like Excise and Taxation. Some departments in which such organizations already exist should strengthen then still further. The most obvious and effective way of preventing of reducing audit objections is to ensure *ab initio* that irregularities do not occur and that rules and regulations are strictly followed. While efforts would be made to clear old outstanding objections, the teal drive should be towards reducing the underlying causes of objections. It is here that the value of strong Internal Audit Organisation lies. These organizations can also conveniently be made responsible for the settlement outstanding audit objections. In the initial stage, the Accountant General bean, if necessary, be requested by Government to spare some staff for manning these organizations.

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***These instructions have been Revised and clarified  
vide No. 22/1/85-2B&C, Dated 20.7.1992.***

**PAC MATTER/MOST IMMEDIATE**

**No. 15/31/88-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

The All Heads of Departments in Haryana,  
Commissioners Ambala/Hisar Divisions,  
All Deputy Commissioners in Haryana.

**Dated, Chandigarh, the 12th October, 1989.**

***Subject : Procedure for dealing with the Report of the Public Accounts Committee.***

Sir,

I am directed to invite your attention to the Finance Department policy instruction No. 669-3B&C-77/6546 dated 10<sup>th</sup> March, 1977 on the subject cited above wherein procedure for dealing with the reports of PAC has been laid down. This procedure was further streamlined vide letter No. 15/37/82-3B&C dated 7.4.83 which is as under :-

- (a) The departments should make efforts to take appropriate action on the recommendations of the Public Accounts committee and no recommendations should be shown as pending for want of action for more than two consecutive quarterly reports.
- (b) The department should nominate a senior officer each at the Secretariat level and at the level of the Head of Department to ensure proper liaison with the Finance Department and Public Accounts Committee for ensuring speedy disposal of the recommendations made by the Public Accounts Committee.
- (c) The Budget & Committee Branch of the Finance Department will ensure that the quarterly reports are received by stipulated date(s) and that the branches in Finance Department give their comments, if any, without avoidable delay. In case the report is not received from any of the departments in time often it is sent to the PAC direct at the time of examination or near about the date the representative of the Finance Department would be at liberty to inform the PAC that since a report was not received in time it could not be commented upon in the Finance Department and that the Public Accounts Committee will be free to record suitable observations against the concerned departments.
- (d) In case the quarterly records is not received in Finance Department in time in accordance with the procedure in vogue then the matter would be brought to the notice of Finance Minister/Chief Minister by FD after each quarterly progress report has become due.

2. Although Finance Department from time to time have been bringing to your notice the various observations and recommendations made by the PAC for their implementation but it has been observed that the departments have lost sight of the procedure laid down in the above mentioned Finance Department Instructions with the result that PAC on several occasions has

expressed displeasure that the inordinate delay in sending replies to questionnaires and in the implementation of the recommendation/observation of the Committee. Despite the fact that Finance Department vide their letters No. 15/2/87-3B&C dated 7.8.87 and 9.11.87 have also requested that the Hindi translation of the English version of the replies sent with regard to the implementation of recommendations of the PAC committee and other replies may also be supplied but it has been found that in many cases these instructions are also not being followed meticulously. Besides this, the replies are not being sent in annotated form and progress reports of the various paras for the quarters ending 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> Sept. and 31<sup>st</sup> Dec. are not being sent on due dates by the 15<sup>th</sup> April, 15<sup>th</sup> July, 15<sup>th</sup> Oct. and 15<sup>th</sup> Jan. respectively. The PAC has taken a very serious notice of all such cases where the quarterly progress reports are not being submitted in time. In view of the position explained above. I am, once again, to impress upon you that all necessary steps should be taken to ensure that the in future instructions issued by the Finance Department on the subject are followed strictly and these are especially brought to the notice of the officer of the department who has been entrusted with the disposal of PAC/CPU work so that in future any criticism and adverse remarks by the CPU/PAC are avoided. In this context, it is also made clear that PAC matter is to be given TOP-PRIORITY, any laxity shown in dealing with the Report of PAC, the matter would be brought to the notice of FM/CM by this department for necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/31/88-3B&C

Dated, Chandigarh, the 12-10-1989.

A copy, with five spare copies, is forwarded to the Accountant General, Haryana, (A&E) and Accountant General, (Audit) for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy each is forwarded to all the Financial Commissioners and all the Administrative Secretaries to Government, Haryana, for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

- (i) All the Financial Commissioners, Haryana,
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/31/88-3B&C

Dated, Chandigarh, the 12-10-1989

Endst. No. 15/31/88-3B&C

Dated, Chandigarh, the 12-10-1989

A copy each is forwarded to the Secretary, Haryana, Vidhan Sabha for information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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**No. 34/8/84-2B&C**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Chairmen/Managing Directors of  
Corporations/Boards in Haryana.

**Dated, Chandigarh, the 27th June, 1985.**

**Subject : Questionnaires in respect of the Reports of the Comptroller and Auditor General of India.**

Sir,

I am directed to invited your attention to the Finance Department letter of even number dated 12.7.84 on the subject noted above and to say that the Committee on Public Undertakings in its meeting held on 8.5.85 has reconsidered the existing procedure relating to examination of the Reports of Comptroller and Auditor General without obtaining replies to the questionnaires, containing specific questions and has felt that effective oral examination of the departmental representatives is not possible in the absence of complete information in the form of replies to the specific questions included in the questionnaire framed by the Committee. The Committee has, therefore, decided that in future questionnaires in respect of the audit paras, as may be framed by the Committee, will be issued and replies thereto obtained before the oral examination of the departmental representatives is undertaken by the Committee.

2. You are, therefore, requested to strictly adhere to the new procedure evolved by the Committee on Public Undertakings in future and ensure timely submission of the replies to the questionnaires as may be framed and issued by the Committee in future.

3. These instructions may please be brought to the notice of all concerned.

*Sd/-*

Superintendent Budget & Committee.  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 34/8/84-2B&C

Dated, Chandigarh, the 27<sup>th</sup> June, 1985.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha Secretariat, Chandigarh for information with reference to his letter No. 28-CPU/1984-85/16837, dated 6.6.85.

*Sd/-*

Superintendent Budget & Committee.  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all concerned Financial Commissioners, Haryana and all Administrative Secretaries to Government, Haryana, for information and necessary action.

*Sd/-*

Superintendent Budget & Committee.  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All concerned Financial Commissioners to Govt., Haryana.  
All concerned Administrative Secretaries to Govt. Haryana.

U.O. No. 34/8/84-2B&C

Dated, Chandigarh, the 27<sup>th</sup> June, 1985.

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**Subject : Oral Examination of the departmental Secretary by the Public Accounts Committee.**

Will all the Financial Commissioners and Administrative Secretaries to Government, Haryana please refer to F.D.'s U.O. No. 15/1/85-3B&C, dated 4<sup>th</sup> April, 1985 on the subject noted above.

2. The Public Accounts Committee of the Haryana Vidhan Sabha has made the following general observations/recommendations in its Twenty-Second Report on the Report of the Comptroller and Auditor-General of India for the year 1979-80 (Civil and Revenue Receipts) while examining the departmental representatives of irrigation at the time of oral examination in respect of a paragraph concerning them.

“The Committee express their displeasure at the apathy of the department in sending their reply to the Committee without verification of the facts although they had sufficient time to shift the facts and explain the correct position to the Committee. The Committee strongly deplore this tendency which tantamount to suppression and distortion of facts.

The Committee observe that the departmental Secretary, being the principal witness before the Committee, is personally responsible for pleasing correct and factual evidence before them. Needless to mention that written replies sent by the departments assume greater significance, as the Committee have sometime to draw appropriate conclusions from these replies without requiring the department to appear before them for oral evidence.

The Committee would, therefore, like to impress upon the departmental Secretaries the need for placing factual position before the Committee wherein the view of the Government on the Audit points is clearly stated.”

3. It is requested that the above observations/recommendations of the Committee may kindly be strictly complied with. It may also be noted for future that correct and factual position should invariably be placed before the Committee to avoid such embarrassing position.

*Sd/-*

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Financial Commissioners and  
Administrative Secretaries to Govt., Haryana.

**U.O. No. 15/1/85-3B&C**

**Dated, Chandigarh, the 4th May, 1985.**

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**No. 15/31/83-3B&C**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Departments,  
Commissioners, Ambala and Hisar,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana.

**Dated, Chandigarh, the 6th February, 1984.****Subject : Speedy implementation of the recommendations/observations made by the Public Accounts Committee of Haryana Vidhan Sabha - Instructions regarding.**

Sir,

I am directed to address you on the subject noted above and to state that while scrutinizing replies received from various departments in regard to the paragraphs contained in the various audit reports, the Public Accounts Committee has observed that generally there is abnormal delay on the part of the departments concerned in initiating action against the officers/officials responsible for financial irregularities, embezzlements, defalcations etc. Not only this, in many cases, it was reported that the officers/officials concerned has retired or had died or had been allocated to Punjab etc. etc. Such replies it has been felt by the Committee frustrate, if not defeat, the very purpose for which the Committee exist. With a view to ensure that due to such delays the delinquent officers/officials may not escape punishment, and to streamline the procedure, it has been recommended by the Committee that all the departments should be asked to keep themselves in readiness to answer, *inter alia*, the following questions, in reply to each audit paragraph which would invariably be asked by the Committee at the time or oral evidence :-

- (i) When was the audit report received by them?
- (ii) When was the action initiated regarding the audit objections raised in the paragraphs.
- (iii) What was the result of enquiry, if any, held to know the background of the cases of financial irregularity, defalcation etc; and
- (iv) Whether any action against the defaulters has been initiated and if so, what was the latest position in regard thereto.

It has further been observed by the said Committee that most of the departments have failed to attend to the Audit reports till the Public Accounts Committee drafted a questionnaire and sent the same to them and they also did not attend to the questionnaire unless they were called for oral examination.

The above said observation made by the Public Accounts Committee clearly show that most of the departments have failed to give the required importance and appreciate the

promptitude with which the relevant information pertaining to audit paragraphs is necessary to be furnished to the Committee. In order, therefore, to ensure that such inordinate and avoidable delay in future should not occur, it is requested that the requirements as have been envisaged by the Public Accounts Committee may be particularly kept in view while preparing replies to the questionnaire issued by the Committee and appearing before it for oral examination.

Yours faithfully,

*Sd/-*  
Joint Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

No. 15/31/83-3B&C

Dated, the 6<sup>th</sup> February, 1984

A copy is forwarded to the Secretary, Vidhan Saba and Accountant General, Haryana, Chandigarh for information.

*Sd/-*  
Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all the :-

Financial Commissioner to Government, Haryana  
Administrative Secretaries to Government, Haryana.  
for information and necessary action.

*Sd/-*  
Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Financial Commissioners to Govt., Haryana  
All the Administrative Secretaries to Govt., Haryana.

No. 15/31/83-3B&C

Dated, the 6<sup>th</sup> February, 1984

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**No. 22/1/80-2B&C**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Department,  
The Commissioner, Ambala & Hisar Divisions,  
All Deputy Commissioner and  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab and Haryana High Court and  
All District & Session Judges in Haryana.

**Dated, Chandigarh, the 14th July, 1983**

**Subject : Holding of High Level meeting with Heads of the Departments for review and Settlement of outstanding inspection reports and paras.**

Sir,

I am directed to invite your attention to Finance Department Letter of even number dated the 4<sup>th</sup> January, 1983 on the subject noted above wherein it was suggested the periodical meetings at the district level be held which may be attended by the Accounts Officer/A.A.O. or other concerned Section Officer attached with the offices of Heads of Departments and the Accounts Officers/Section officers of Accountant General's office.

2. The Accountant General has intimated that the response to the matter from the various Heads of Departments is almost negligible as no department except the Animal Husbandry and Director, Higher/School Education has sent concrete proposals for holding high level meetings for the settlement of old outstanding paras of Audit and inspection Reports. It has also been intimated by the audit that the meetings held by the Animal Husbandry Department have shown very good results and not only a large number to outstanding audit objections has been settled but long outstanding recoveries as pointed out by the Audit from time to time have been fully affected in almost all the cases.

3. As you are aware, the Finance Department is very anxious that the old objections and paras of Audit Report should be settled without any further delay. It is, therefore, once again emphasised that periodical meetings at the district level may be held with A.O./Section Officer of the Audit Department regularly and the progress made in this behalf may please be intimated to the Finance Department.

The receipt of this letter may please be acknowledged.

Yours faithfully,

*Sd/-*

Under Secretary Finance (B)  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

Endst. No. 22/1/80-2B&amp;C

Dated, Chandigarh, the 14<sup>th</sup> July, 1983

A copy is forwarded to the Accountant General, Haryana for information with reference to his letter No. CAD (Civil)/HR/Vetting/Imp-Inst./789-93/dated 31.5.1983.

*Sd/-*

Under Secretary Finance (B)  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all Administrative Secretaries to Govt. Haryana for information and necessary action.

They are requested kindly to ensure that the instructions are strictly followed by the Department under their control.

*Sd/-*

Under Secretary Finance (B)  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/80-2B&amp;C

Dated, Chandigarh, the 14<sup>th</sup> July, 1983

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***These instructions have been clarified vide  
No. 15/31/88-3B&C, Dated 12.10.1989.***

**No. 15/37/82-3B&C**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Department in Haryana,  
The Registrar Punjab and Haryana High Court and  
The Commissioner, Ambala and Hisar Divisions.

**Dated, Chandigarh, the 7th April, 1983.**

**Subject : Procedure for dealing with the Report of the Public Accounts Committee.**

Sir,

I am directed to invite your attention to the Finance Department circular letter No. 669-3B&C-77/6540, dated the 10<sup>th</sup> March, 1977 and subsequent communications listed in the annexure 'I'. These instructions envisage the procedure as has been laid down for dealing with the reports of the Public Accounts Committee of Haryana Vidhan Sabha. Notwithstanding the procedure laid down in these instructions, the Public Accounts Committee in its 18<sup>th</sup> Report on the Appropriation Accounts/ Finance Accounts of the Haryana Government for the year 1978-79 have severely criticized the inordinate delay which is being caused presently in the implementation of the recommendations/ observations of the Committee. The Committee also pointed out that the replies to the questionnaires are not furnished by the concerned Departments of the Government with the required promptitude. The recommendations made by the Public Accounts Committee have been examined and it has been considered desirable to reiterate the procedure prescribed in the Instructions referred to above and bring the same again to the notice of all concerned. Copies of the abovementioned letters are enclosed for facility. Besides this, in order to streamline the procedure further and with a view to ensure implementation of the recommendations of the Public Accounts Committee as expeditiously as possible at every level, it has been decided to further introduce the following measures :-

- (a) The departments should make efforts to take appropriate action on the recommendations of the Public Accounts Committee and no recommendations should be shown as pending for want of action for more than two consecutive quarterly reports.
- (b) The department should nominate a senior officer each at the Secretariat level and at the level of the Head of Department to ensure proper liaison with the Finance Department and Public Accounts Committee for ensuring speedy disposal of the recommendations made by the Public Accounts Committee.
- (c) The Budget and Committee Branch of the Finance Department will ensure that the quarterly reports are received by stipulated date(s) and that the branches in Finance Department given their comments, if any, without avoidable delay. In case the report is not received from any of the departments in time of it is sent to the P.A.C. direct at the time of examination

or near about the date the representative of the Finance Department would be at liberty to inform the P.A.C. that since a report was not received in time it could not be commented upon in the Finance Department and that the Public Accounts Committee will be free to record suitable observations against the concerned Department.

- (d) In case the quarterly report is not received in Finance Department in time in accordance with the procedure in vogue then the matter would be brought to the notice of Finance Minister/Chief Minister by F.D. after each quarterly progress report has become due.

2. In so far as the recommendations made by the Committee that cases where additional expenditure has been incurred over and above the provisions earmarked for certain departments should be investigated by the Finance Department, it needs no gainsaying that expenditure in excess over budget grants should always be avoided. In this context it also pointed out that it is imperative that no department should exceed the revised budgetary grants under any circumstances whatever. Exceeding the grants as voted by the Legislature, from time to time, and as reflected in the budget estimates/revised estimates is not only a constitutional irregularity but also reflects the lack of financial discipline on the part of concerned departments. In view of this, it is emphasized that effective steps should be taken to avoid incurring of expenditure in excess of budget grants. However, the F.D. will investigate the reasons for excess expenditure over the voted grant as may be brought to the notice of F.D. by the Public Accounts Committee pertaining to the earlier years.

In this context your attention is also invited to the instructions issued by the Finance Department,—*vide* letter Number 1/9/82-1B&C dated the 11<sup>th</sup> January, 1983 and it is re-emphasized that the requisite information asked for thereunder should be furnished by the 1<sup>st</sup> May, 1983 positively.

I am to request that the instructions may kindly be brought to the notice of all concerned for strict compliance.

Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

Joint Secretary Finance (B)  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

No. 15/37/83-3B&C

Dated, Chandigarh, the 7<sup>th</sup> April, 1983.

A copy is forwarded to the Secretary, Public Accounts Committee, Haryana Vidhan Sabha Secretariat, Chandigarh for information with reference to his letter No. PAC-48/81/30747, dated 24<sup>th</sup> September, 1982.

Sd/-

Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

No. 15/37/83-3B&C

Dated, Chandigarh, the 7<sup>th</sup> April, 1983.

A copy is forwarded to the Accountant General, Haryana, Chandigarh for information.

*Sd/-*

Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all Administrative Secretaries to Government, Haryana, for information and necessary action.

*Sd/-*

Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Administrative Secretaries to Govt., Haryana.

U.O. No. 15/37/83-3B&C

Dated, Chandigarh, the 7<sup>th</sup> April, 1983.

A copy is forwarded to, all officers and Branches of Finance Department, Haryana, for information and necessary action.

2. Their particular attentions is invited to the condition as has been enumerated in sub-para (c) of the procedure now being introduced. It is requested that they should expedite their comments, if any, without avoidable delay on the quarterly reports as and when these are transmitted to them by the Budget and Committee Branch.

*Sd/-*

Joint Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Officers and Branches of Finance Department, Haryana.

U.O. No. 15/37/83-3B&C

Dated, Chandigarh, the 7<sup>th</sup> April, 1983.

#### ANNEXURE 1

1. No. 15/30/80-3B&C, dated 27<sup>th</sup> August, 1980.
2. No. 15/39/80-3B&C, dated 13<sup>th</sup> January, 1981.
3. No. 15/2/82-3B&C, dated 10<sup>th</sup> February, 1982.
4. No. 15/21/81-3B&C, dated 23<sup>rd</sup> March, 1982.
5. No. 15/26/82-3B&C, dated 7<sup>th</sup> October, 1982.

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आयुक्त एवं सचिव, हरियाणा सरकार, वित्त विभाग द्वारा हरियाणा सरकार के सभी विभागाध्यक्ष को लिखे पत्र क्रमांक 15/26/82-3ब व क, दिनांक 7 अक्टूबर, 1982 (7th October, 1982) की प्रति।

**विषय :** लोक सेवा समिति की प्रकाशित विभिन्न रिपोर्टों में दी गई समिति की बकाया रिपोर्टों पर विचार।

मुझे निदेश हुआ है कि मैं आपका ध्यान वित्त विभाग के पत्र क्रमांक 669-3ब व क-77/6546, दिनांक 10 मार्च, 1977 की ओर दिलाऊं जिसमें कि लोक सेवा समिति की प्रकाशित विभिन्न रिपोर्टों में दिए गए समिति के बकाया पैरों के निपटान के सम्बन्ध में विस्तृत कार्य विधि दर्शाई हुई है, इस पत्र के अनुसार लोक लेखा समिति के बकाया पैरा के निपटान से सम्बन्धित त्रैमासिक प्रगति रिपोर्ट्स हर वर्ष 15 जनवरी, 15 अप्रैल, 15 जुलाई और 15 अक्टूबर को प्रशासकीय विभाग के माध्यम से वित्त विभाग को प्रेषित की जानी वांछनीय है, परन्तु देखने में यह आता है कि इस सम्बन्ध में प्रगति रिपोर्ट निश्चित समय के अनुसार वित्त विभाग को नहीं भेजी जाती। फलतः जिसके लोक सेवा समिति को बकाया पैरों के निपटाने के सम्बन्ध में नवीनतम स्थिति से अवगत करवाने में बाधा अनुभव की जाती है, इसके अतिरिक्त विभागों से लोक लेखा समिति की विभिन्न रिपोर्ट्स के बकाया पैरों बारे जो त्रैमासिक प्रगति रिपोर्ट प्राप्त होती है उसमें कई बार एक विभाग के इलावा किसी दूसरे विभाग द्वारा भी कार्यवाही करनी अपेक्षित होती है, परन्तु यह अवलोकन किया गया है कि आमतौर पर नहीं वह विभाग केवल अपने से सम्बन्धित भाग बारे वस्तु स्थिति स्पष्ट करके यह वर्णन कर देते हैं कि विशेष हिस्से पर अन्य सम्बन्धित विभाग द्वारा कार्यवाही की जानी है। इस प्रकार से ऐसे पैरों में दर्शाई गई सूचना अधूरी रह जाती है तथा लिंक भी बना रह सकता है। ऐसी स्थिति में कमेटी जब कभी ऐसे पैरों पर विचार करती है तो उस समय उनके पास पूर्ण सूचना के अभाव के कारण उन्हें पैरा स्थगित करने हेतु विवश होना पड़ता है साथ में समिति को सम्बन्धित विभागों के बीच उचित समन्वय की कमी प्रत्यक्ष रूप से प्रदर्शित होती है और परिणामतः जिसके उन्हें कड़ी आलोचना का अवसर भी प्रदान होता है।

अतः मैं आपसे अनुरोध करूंगा कि भविष्य में लोक लेखा समिति के बकाया पैरों बारे जो प्रगति रिपोर्ट भेजी जाए यदि उसमें किसी अन्य विभाग से भी सूचना एकत्रित करनी हो उसी विभाग का ही यह उत्तरदायित्व होगा कि वह यथा कथित रिपोर्ट समेकित रूप में एकत्र करे जिस विभाग के विरुद्ध कथित पैरे लोक लेखा समिति की रिपोर्ट में दर्शाए गए हों। इसके इलावा कृपया यह भी सुनिश्चित करें कि त्रैमासिक प्रगति रिपोर्ट वित्त विभाग को प्रशासकीय विभाग के माध्यम से निश्चित तिथियों के अनुरूप पूर्ण तथ्यों सहित भेजी जाए।

कृपया इस पत्र की पावती भेजें।

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Copy of letter **No. 15/21/81-3B&C, dated 23rd March, 1982** from the Commissioner and Secretary to Government, Haryana, Finance Department, addressed to All Heads of Departments in Haryana.

**Subject : Implementation of the recommendations/observation made by the Public accounts Committee of Haryana Vidhan Sabha.**

Will all the Administrative Secretaries to Government Haryana. Kindly refer to the Finance Department's communication noted in the margin on the above subject?

2. It is been requested in these letters that an officer of the rank of the Deputy Secretary or Under Secretary of each Administrative Department and that of Joint Director at the Directorate level be nominated to look after the progress regarding proper implementation of the observation/recommendations of the Public Accounts Committee and the disposal of cases of Outstanding Audit Objects and Mis-appropriation & Defalcations included in the Audit Reports. It is been observed that the Administrative Departments/Heads of Departments are not paying adequate attention to the instructions already issued by the Finance Department referred to above.

3. The Public Accounts Committee has again observed as under :-

“The Committee are of the view that each department should delegate the duty of scrutinizing the reports to a responsible officer of these Department and such officers should be in close touch with the Finance Department and should also keep a liaison with the Haryana Vidhan Sabha Secretariat throughout the year. The Department should not be contended with the issue of orders/Memorandums/circulars but should also see that the recommendations are carried out in practice promptly and effectively”

In the light of the above observation of the Public Accounts Committee it is requested that a responsible officer each at the Secretariat level and at the level of Heads of Departments should be deputed who should personally look into the progress of the implementation of the observations/recommendations of the Public Accounts Committee and the disposal of cases of outstanding audit objections and misappropriation and defalcations etc. The name and designation of such an officer may kindly be intimated immediately to the Finance Department, with a copy to the Secretary Vidhan Sabha. These officers should also keep liaison with the Haryana Vidhan Sabha as well as with the Finance Department through the year.

It is further stated that where it is observed that the cases are getting unnecessarily delayed such cases should be brought to the notice of the Administrative Department and if necessary these should be submitted for the orders of the Minister in Charge, who will consider the desirability of bring those to the notice of the Council of the Ministers.

**Margin :**

D.O. No. 57-VS-B&C-74/6490, Dated 19<sup>th</sup> February, 1975  
& U. O. No. 15/45/79-3B&C, Dated 25<sup>th</sup> January, 1980.

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***These instructions have been Revised vide  
No. 15/37/82-3B&C, Dated 07.04.1983 &  
No. 22/1/85-2B&C, Dated 20.07.1992.***

Copy of letter **No. 15/2/82-3B&C, dated 10th February, 1982** from Commissioner and Secretary to Government Haryana, Finance Department to All Heads of Department in Haryana, the Registrar, Punjab & Haryana High Court and the Commissioners Ambala & Hisar Division.

**Subject : Procedure for dealing with the report of Public Accounts Committee.**

I am directed to say that the Public Account Committee of the Haryana Vidhan Sabha has been taken adverse notice of the replies sent to the Committee on its various reports. In this respect it has been observed that the departments are not following the procedure which has been laid down for dealing with the reports of the Public Accounts Committee as circulated.—*vide* Haryana Government circular letter No. 669-3B&C-77/6546, dated the 10<sup>th</sup> March, 1977 (copy of the same may be seen at page 5-9 ante).

2. It has also been noted that the quarterly progress reports about the implementation of the recommendations of the Public Accounts Committee are not being sent by the departments regularly and punctually by due dates viz. 15<sup>th</sup> April, 15<sup>th</sup> July, 15 October, and 15<sup>th</sup> January. Besides the replies to the observations/ recommendations of the Committee are not reproduced in detail in the progress reports and they also do not cover all the points raised in the observations, which results in the outstanding paras not being settled promptly. In case the procedure as laid down in the Finance Department letter dated 10<sup>th</sup> March, 1977 is followed in letter and spirit, there would hardly be an occasion for inviting adverse comments of the Public Accounts Committee and the paras can be conveniently settled. In view of the position explained above, it is requested that the detailed instructions referred to above should be strictly followed in future, while dealing with the recommendations of the Public Accounts Committee.

3. The receipt of this communication may please be acknowledged.

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**No. 21/2/81-3B&C**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Departments in Haryana,  
The Registrar, Punjab and Haryana High Court,  
The Commissioner, Ambala and Hisar Divisions.

**Dated, Chandigarh, the 5th January, 1982.**

**Subject : Delay in the return of draft paragraphs for the Appropriation Accounts and Audit Reports thereon.**

Sir,

I am directed to invite your attention to Finance Department circular letter No. 2878-B&C-58/7625, dated the 8<sup>th</sup> May, 1958 (copy enclosed for ready reference) on the subject cited above, in which it was requested that the draft paragraphs for Appropriation Accounts and Audit Reports thereon received from the Accountant General were returned to him as early as possible and in any case within the prescribed period of six weeks after which amendments would not be considered and accepted. The Accountant General, Haryana, has pointed out that the replies to the draft paragraphs were not being sent to him by the Departments within the period of six weeks. I am, therefore, to impress upon you once again that any correspondence/consultation or comments regarding settlement of paragraphs, if any, may please be communicated to the Audit Office within said prescribed period. In case, no reply is received within this period, it will be presumed by the Audit office that the facts stated in the draft paras have been accepted by you and the draft para will be considered as final.

Yours faithfully,

Sd/-

Under Secretary Finance (B)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

A copy, together with its enclosures, is forwarded to all Administrative Secretaries to Government, Haryana, for information and necessary action.

Sd/-

Under Secretary Finance (B)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All Administrative Secretaries to Govt., Haryana.

U.O. No. 21/2/81-3B&amp;C

Dated, Chandigarh, the 5<sup>th</sup> Jan., 1982.

No. 21/2/81-3B&amp;C

Dated, Chandigarh, the 5<sup>th</sup> Jan., 1982.

A copy is forwarded to the Accountant General, Haryana, for information with reference to his communication noted in the margin.

Sd/-

Under Secretary Finance (B)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

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Copy of letter **No. 15/30/80-3B&C, dated 28th August, 1980** from the Commissioner & Secretary to Government Haryana, Finance Department addressed to the Financial Commissioner and All Secretary to Government Haryana.

**Subject : Implementation of the recommendations/observations made by the P.A.C. of Haryana Vidhan Sabha.**

Will all the Administrative Secretaries to Government, Haryana, kindly refer to Finance Department's Communication noted in the margin on the above subject?

In paragraph 3 of the Fifteenth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1975-76 and the Report (Civil) of the Comptroller & Auditor General of India for the year 1975-76, the Public Accounts Committee have made the following observation :-

"The Committee observed that as in earlier years there were abnormal delays in the submission of written replies to the questionnaires of the Committee by the Departments. In certain cases, the replies were furnished by the eleventh hour of just before the commencement of the oral examination of the Departments concerned. As a result there was little time for the Members of the Committee to go through the same or for the Accountant General to verify the facts. At times, the replies were incomplete and factually incorrect. The Committee felt concerned over this situation and discussed the matter with the Chief Secretary and Finance Secretary in its meeting held on 29<sup>th</sup> April, 1979 urging them to take effective and tangible steps to ensure that the Departments submitted their replies with due promptitude to enable the Committee to complete its work and submit its Report to the Legislature without delay on the request of the Chief Secretary, the Committee also raised the time limit for sending replies to the questionnaires from two weeks to four weeks. The Committee hope that in future the Departments will take care to submit the replies within enhanced time limit and also ensure that the replies are comprehensive and based on facts".

Since the P.A.C. has enhanced the time limit for submission of reply to their questionnaires from the two weeks to four weeks, it is hoped that in future the replies will be sent in the present period. It may however, be re-emphasized that cases of inordinate and avoidable delay in future would be viewed seriously and would be brought to the notice of the Council of Ministers by the Finance Department if circumstances of the delay so warrant.

**Margin :**

D.O. No. 15/41/79-B&C

Dated 24<sup>th</sup> October, 1979.

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***These instructions have been Revised vide  
No. 15/37/82-3B&C, Dated 07.04.1983 &  
No. 22/1/85-2B&C, Dated 20.07.1992.***

Copy of letter **No. 669-3B&C-77/6546, dated 10th March, 1977** from the Commissioner and Secretary to Government, Haryana, Finance Department to all Heads of Departments in Haryana.

**Subject : Procedure for dealing with the Report of the Public Account Committee.**

I am directed to say that instructions have been issued from time to time in the past in the Finance Department communications listed in Annexure I, laying down the procedure for dealing with the reports of the Public Accounts Committee of Haryana Vidhan Sabha and conveying subsequent amendments therein. The following instructions are issued consolidating and updating the existing instructions on the subject :-

- (a) After the report of the Public Accounts Committee is presented to the Haryana Vidhan Sabha, copies of the reports will be forwarded by the Secretary, Public Account Committee, to the Finance Department and not directly to the Administrative Secretaries.
- (b) Finance Department will initiate action on the Report and ask the Heads of Department to consider the recommendations of the Public Accounts Committee, a copy of the letter being endorsed to the Administrative Secretaries concerned simultaneously. General recommendations will be dealt within the Finance Department's Branches and others issued by them.
- (c) Heads of Departments shall furnish their comments on the recommendations of the Public Accounts Committee to the Administrative Secretary concerned on receipt of the report of the Committee.
- (d) The Administrative Department will take orders of the Minister concerned and forward their views to the Finance Department.
- (e) The Finance Department will offer their comments on the various points raised in the recommendations/observations of the Public Accounts Committee keeping in view the recommendations of the Administrative Department.
- (f) The Administrative Department will then take the case to the Council of Ministers incorporating in the Memorandum for the Council the views of the Finance Department. After a decision is taken in the Cabinet, draft reply containing final decision should be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant General, Haryana.
- (g) Where the Administrative Department proposed to accept the recommendations of the Public Accounts Committee involving no financial implications, the case may be shown to the Minister concerned only and need not be referred to the Finance Department or to the Council of Ministers. A draft reply containing the final decision taken should, however, be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant General, Haryana.

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- (h) Cases involving disciplinary action and financial and other irregularities should be placed before the Council of Ministers under the orders of the Minister concerned even through the recommendation of the Public Accounts Committee is proposed to be accepted.
  - (i) The Secretary, Public accounts Committee, will prepare a statement showing the action taken on the report of the Committee and lay it before the Public Accounts Committee Further Comments of the public Accounts Committee, if any, will be communicated to the Finance Department for necessary action.
  - (j) Any comments which the Accountant General, Haryana may have to make on the action taken will be communicated to the Secretary, Public Accounts Committee, a copy being simultaneously endorsed to the Finance Department for their information.
  - (k) The Finance Department will maintain a list of outstanding recommendations of the Public Accounts Committee and periodically remind the Department concerned. A quarterly report in the proforma given in Annexure II (with 25 copies) will be furnished to the Finance Department by the Heads of Departments, Administrative Secretaries about the implementation of the recommendations of Public Accounts Committee and the Finance Department will intimate quarterly to the Committee the action taken or proposed to be taken on the recommendations/observations of the Committee. Every effort should be made to expedite the action on the recommendations of the Public Accounts Committee and this work should be treated, as a general rule on "top priority" basis.
  - (f) Each report should indicate the progress made in respect of each pending case over the progress reported in the previous quarterly report, where no progress is achieved, the reasons therefore should be given. It should be noted that all replies to the observations of the Committee should be incorporated in the quarterly progress report itself except in cases where the Committee has asked for information in a specified time. When such a reply is to be sent by a department the same should be routed through the Finance Department so that the views of the Finance Department are explained by its representative on the spot as and when required by the Committee in its meeting. The progress reports for the quarters ending 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September, and 31<sup>st</sup> December should reach the Finance Department through the Administrative Departments concerned by the 15<sup>th</sup> April/15<sup>th</sup> July, 15<sup>th</sup> October and 15<sup>th</sup> January respectively. The Public Accounts Committee takes a serious notice of the cases where the quarterly progress reports are not submitted in time.

2. I am to request that this procedure may kindly be brought to the notice of all concerned for strict compliance.

3. Receipt of this communication may please be acknowledged.

**Contd...**  
**Annex.**

**ANNEXURE - II**

Quarterly progress report showing Action taken or proposed to be taken in the Implementation of the Recommendation of the Public Accounts Committee for the Quarter ending.

Sr. No.	Head of Account	Reference to page/ para of the PAC Report	Recommendations/ observation of the PAC	Action taken proposed to be taken	Reasons for delay non-achievement of any progress since the submission of the previous progress report	Date when the final decision is likely to be taken
1	2	3	4	5	6	7

**ANNEXURE - I**

1. 4982-B&C-69/3554, dated 18<sup>th</sup> December, 1969
2. 199-Vs. 5B&C-69/34132, dated 9<sup>th</sup> December, 1969
3. 191-B&C-70/10400, dated 14<sup>th</sup> April, 1970
4. 6556-B&C-70/5477, dated 22<sup>nd</sup> March, 1971
5. 3447-B&C-71/24018, dated 9<sup>th</sup> September, 1971
6. 315-Vs-B&C-75/24181, dated 26<sup>th</sup> July, 1975
7. 2743-B&C-76/18317, dated 28<sup>th</sup> May, 1976.

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**D. Dasgupta, I.A.S.**

**D.O. No. 4980-3B&C-70/31104**

Deputy Secretary to Government,  
Haryana, Finance (Budget)  
Department.

**Dated, Chandigarh, the 3rd November, 1970.**

**Subject : Attendance of the meetings of the Public Accounts Committee of Haryana Vidhan Sabha by the Administrative Secretaries.**

Dear Sir,

It has come to the notice of Government, that on certain occasions Administrative Secretaries do not attend the meetings fixed by the Public Accounts Committee, sometimes as they may have to attend certain other important meetings (specially meetings fixed with the Government of India). The matter has been considered by the Government and it has been decided that in cases wherein the days of the meetings fixed by the Public Accounts Committee some other meetings have also been arranged, then the Administrative Secretaries should accord preference to attending the meeting of the Public Accounts Committee, and other meetings may be attended to by some other senior officers of their departments. In cases where the meetings elsewhere are of a very important and urgent nature, requiring the personal presence of the Administrative Secretary and cannot be postponed, then in such cases, the Administrative Secretary should inform the Chairman, Public Accounts Committee and seek his permission to absent himself from the meetings of the Public Accounts Committee fixed for the same date.

2. Government have also decided that when the Public Accounts Committee undertakes a tour and desires to associate an Administrative Secretary with its tour, the Administrative Secretary concerned should normally accompany the Committee on its tour. If for any reason an Administrative Secretary is unable to accompany the Committee on its tour, then he should inform the Chairman, Public Accounts Committee and seek his permission for allowing the next senior officer to accompany the Committee on the tour.

3. It is requested that these instructions must be kept in view for future compliance. It is also requested that the receipt of this letter may be kindly acknowledged.

Yours sincerely,

*Sd/-*  
(D. DASGUPTA)

All Administrative Secretaries  
to Government, Haryana (by name)

No. 4980-3-B&C-70/31104

Dated, Chandigarh, the 3<sup>rd</sup> November, 1970

A copy is forwarded to the Principal Secretary to Chief Minister, Haryana, for information.

*Sd/-*  
Deputy Secretary to Government, Haryana,  
Finance (Budget) Department.

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**No. 3393-3FR-69/18251**

From

The Commissioner for Planning & Finance  
and Secretary to Government, Haryana,  
Planning and Finance Department.

To

All the Heads of Departments,  
Commissioner, Ambala Division, Ambala,  
All the Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All the District and Session Judges in Haryana State.

**Dated, Chandigarh, the 30th June/1st July, 1969.**

**Subject : Prompt disposal of audit objections.**

Sir,

I am directed to address you on the subject cited above, and say that with a view to avoiding delay in the disposal of Inspection Reports and Audit Objections, Finance Department has been issuing detailed instructions from time to time. Attention in this connection is invited to instructions contained in Finance Department endorsement No. 1779-FRI-57/2743, dated 11<sup>th</sup> April, 1957 and letter No. 65-3FRI-III-61/766, dated the 20<sup>th</sup> January, 1961, in which emphasis had been laid for prompt settlement of Audit objections and the like. It has, however, been noticed that these instructions are not being followed by several departments as number of outstanding objections is increasing rapidly as would appear from the following figures incorporated in the Audit Reports for the last two years :-

<b>(A) Audit Objections</b>	<b>No. of objections</b>	<b>Amount involved</b>
As shown in the Audit Report for 1968	12,481	Rs. 09.51 crores
As shown in the Audit Report for 1969	31,297	Rs. 23.75 crores
<b>(B) Inspection Reports</b>	<b>Inspection Reports</b>	<b>No. of paras</b>
As shown in the Audit Report for 1968	3,268	15,726
As shown in the Audit Report for 1969	3,540	18,096

(money values not available).

2. I am to add that objections and inspection reports remain pending for long time mainly because officers do not give their personal attention to this work and adequate effort is not made to get even the minor objections settled. Until, therefore, the Inspection Reports and Audit objections are explained, it is rightly presumed by the audit office that expenditure to which such reports and objections relate was irregular and might be vitiated by hidden fraud, embezzlement and mis-appropriations.

3. Government have noted with grave concern the existing State of unsatisfactory affairs regarding disposal of objections. They are accordingly anxious that objections should be settled without delay. For this purpose, they have decided to constitute one ad-hoc committee

for each Administrative Department consisting of :-

(a)	Deputy Secretary of the concerned Administrative Department.	Convener
(b)	Deputy Secretary Finance (of concerned Department).	Member
(c)	Deputy Secretary General (as representative of Accountant General, Haryana).	Advisor-Member

4. In order that no time of the committee is lost and the meetings thereof are effective, the Deputy Secretary concerned of the Administrative Department should, in the first instance, call a meeting of the Heads of Departments concerned and find out personally whether the objections cannot be disposed of straightaway by furnishing details or data required by the Accountant General. After disposal of such objections at the level of the Head of the Department, he should consider whether or not objections can be disposed of at the level of the Administrative Department. Objections which can be disposed of at the level of the Administrative Department should also be settled immediately without reference to the aforementioned Committee.

5. After taking into account the objections that have been settled at the level of the Heads of Departments or that of Administrative Department, he should draw up a list of objections in the enclosed proforma which require settlement at the level of the Committee. He should then call a meeting of the ad-hoc Committee after consulting the representatives of the Finance Department and the Accountant General. The Heads of Offices/Departments concerned should attend this meeting to explain points raised by the Audit.

6. I am to add that it is the intention of Government that the aforementioned Committee should work in an effective way. Accordingly, where objections are of technical or of minor nature and do not involve any loss of money to Government, the Committee should settle such objections at the spot and requisite sanction of the appropriate authority whether of the Administrative Department or the Finance Department, should be accorded. It should, however, clearly be borne in mind that functions of the Committee are not to cover up defects of the Heads of Departments or to condone losses for which proper enquiry should, in fact, be held or responsibility fixed.

7. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(J. R. Dhingra)

Deputy Secretary Finance (R),  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

No. 3393-WM(I)-69/18252,

Dated, Chandigarh, the 30th June/1<sup>st</sup> July, 1969.

A copy is forwarded to the Accountant General, Haryana, Simla, for information and necessary action.

Sd/-

Deputy Secretary Finance (R),  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

A copy is forwarded for information and necessary action to :-

The Financial Commissioner Revenue, Haryana.  
All Administrative Secretaries to Government, Haryana.

*Sd/-*

Superintendent Finance Regulations,  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

The Financial Commissioner Revenue, Haryana.  
All Administrative Secretaries to Government, Haryana.

U.O. No. 3393-WM(I)-69,

Dated, Chandigarh, the 30th June/1<sup>st</sup> July, 1969.

Copies are forwarded to the Principal Secretary/Secretary/Private Secretary to Chief Minister/Ministers, for the information of the Chief Minister/Ministers in Haryana.

*Sd/-*

Superintendent Finance Regulations,  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

The Principal Secretary/Secretary/Private Secretary to  
Chief Minister/Ministers, Haryana.

U.O. No. 3393-WM(I)-69,

Dated, Chandigarh, the 30th June/1<sup>st</sup> July, 1969.

A copy is forwarded to all Officers, Superintendents and Deputy Superintendents in the Finance Department for information and guidance.

*Sd/-*

Superintendent Finance Regulations,  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

All Officers, Superintendents and Deputy  
Superintendents in the Finance Department.

U.O. No. 3393-WM(I)-69,

Dated, Chandigarh, the 30th June/1<sup>st</sup> July, 1969.

#### LIST OF AUDIT OBJECTIONS/INSPECTION REPORTS REQUIRING SETTLEMENT

Name of the Office :

Name of the Department :

Sr. No.	Nature of Objection	Period to which the objection relates	Reasons why the objection has not been settled so far
1	2	3	4

\*\*\*\*\*

**No. 5817-3FRI-65/13335**

From

The Secretary to Government, Punjab,  
Finance Department.

To

All the Heads of Departments,  
Registrar, Punjab High Court,  
Commissioner of Divisions,  
District and Session Judges and  
The Deputy Commissioners in Punjab.

**Dated, Chandigarh, the 28th July, 1965.**

**Subject : Prompt Disposal of Audit Objections.**

Sir,

I am directed to address you on the subject noted above and to say that the Public Accounts Committee are very particular about the final and prompt disposals of Audit Objections/Inspection Reports outstanding with the various Departments. At present the state of affairs in the matter is far from satisfactory as the number of pending audit objections is ever increasing. The Committee are of the view that with the passage of time it would become increasingly difficult, if not impossible, to settle the outstanding Audit Objections/Inspection Reports as much as the officials concerned who may be in a position to explain the irregularities may retire or may otherwise quit service or the connected records may no longer be forthcoming.

2. The question regarding the prompt disposal of Audit Objections/Inspection Reports has been considered by the Government afresh in consultation with the Accountant-General, Punjab, and they observe that in case of Inspection Reports the first requirement is to prepare a reply and put up to the Audit and in case of Audit Objections to prepare annotation for the Audit. In both the cases the responsibility rests with the Departments concerned. The majority of the defects in Central Audit relate to non-production of documents and as embezzlements may be involved it is quite necessary to be very cautious. In the light of experience of the clearance of arrears of Audit Objections etc., in the Bhakra Control Board - Government have decided that the Deputy Secretaries in the Department of Finance should contact their counter-parts in their respective Administrative Departments and discuss with them and their Accounts Officers the difficulties being experienced by them in the matter of the settlement of Audit Objections/Inspection Reports.

3. The primary concern in this behalf is that of the Administrative Departments as replies are to be prepared by them and the role of the Department of Finance representatives would be confined to the review of the position every fortnight or so. These reviews will throw up problems and the cases can then be listed for relaxation. At this stage the Department of Finance can associate Accountant-General, Punjab's representative and consider the points on which relaxation by the Department of Finance is needed. In the light of that, cases under objections can be finalised.

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4. It has also been decided that—
- (i) in each Department the responsibility for ensuring expeditious settlement of audit objections may be placed upon a designated senior officer;
  - (ii) the designated officer may obtain periodical returns from the different branches, sections and attached subordinate offices of the department, showing the particulars of outstanding objections and the reasons for their non-settlement and check up these returns with the returns received half-yearly from the Audit Office on the 15th June, and the 15th December each year, and take such action as may be necessary in the circumstances.
5. The disposal of Audit Objections/Inspection Reports may be finalised in the manner indicated above.

Yours faithfully,

*Sd/-*  
(H.K. Jain)  
Deputy Secretary, Finance (D),  
for Secretary to Government, Punjab,  
Finance Department.

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**Measures to be adopted to reduce the number of Paras in the Appropriation Accounts.—**

The financial irregularities are brought to the notice of each department by the Audit Department through the inspection reports/audit objections and draft paras, before their inclusion in the Appropriation Accounts. If due attention is given to these objections right at that stage, the number of recommendations of the Public Accounts Committee would naturally be reduced because source material available for their consideration would be much less. It has, however, been noticed that in a large number of cases no attention is paid to Audit Objections till the notice for oral examination of the Secretary is received from the Public Accounts Committee. Even during the oral examination, complete information is not made available with the result that the number of the recommendations of Public Accounts Committee requiring action is increased. Some times the information is promised to be supplied but later on is not sent to the Committee within the promised time. The Organisation and Methods Committee in this regard desired that all the officers required to appear before these Committees should be careful about giving any assurance, particularly with regard to production of documents, but once an assurance is given every effort must be made to honour it.

The following steps have been suggested by the Department of Finance to improve position in this regard :-

- (a) A register showing the up-to-date position of total number of audit objections/ inspection reports settled and outstanding may be kept by every department;
- (b) Heads of departments should keep a strict watch over draft paras received from the Audit Department and try to settle the objections with the Accountant-General or in consultation with the Department of Finance, where necessary;
- (c) Superintendents of Administrative Department Branches on receipt of copies of the Appropriation Accounts and Audit Reports should see that each Assistant concerned under them dealing with the concerned grants takes down the relevant extract from the Appropriation Accounts/Audit Reports and initiates action by asking for comments of the quarters concerned.

**(F.D. U.O. No. 2713-B&C-64, dated 9th April, 1964)**

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**Subject : Prompt disposal of Audit Objections.**

Will the Administrative Secretaries to Government, Punjab, kindly refer to the Finance Department U.O. Circular No. 1779-FRI-57/2743, dated the 11<sup>th</sup> April, 1957, on the subject cited above?

2. According to the instruction contained in the above U.O. reference, Administrative Departments are required to furnish to Audit half-yearly return showing progress in the settlement of Audit objections on the 15<sup>th</sup> September and 15<sup>th</sup> March, each year. It is further required in para 3 thereof that the Administrative Departments should maintain registers containing items of outstanding objections indicating progress of action taken on each item. This register is also to be inspected by officers of the Finance Department to ensure that the same is being properly maintained by the Administrative Department. The Accountant General, Punjab has, however, brought to the notice of this Department that in actual practice six monthly returns referred to above are not being sent regularly to Audit. The natural inference is that the above registers of audit objections are either not being maintained at all by the Departments or if maintained are not being kept up-to-date. Consequently during discussions in the Public Accounts Committee regarding outstanding audit objections wide verifications are noticed between the set of figures furnished by the audit and those supplied by the Departments concerned, resulting in considerable embarrassment to both the parties and avoidable deferment of discussions on these items by the Public Accounts Committee. If the instructions already issued in this connection, are strictly observed, there should be no difficulty to present reconciled figures to the Public Accounts Committee. In this context it is once again requested that it may be impressed upon all concerned to furnish the aforementioned six month returns regularly and to maintain the register up-to-date. The branches concerned in the Audit Office have already been directed by the Accountant General, Punjab, to keep the departmental authorities informed about the settlement of objections. Accordingly only these objections have to be considered to have been settled which have been duly communicated by the Audit as settled. If this practice is meticulously observed, registers of audit objections maintained by the Administrative Department, will exhibit correct position and will not show any variation when compared with the records maintained by Audit.

3. It is further requested that six monthly Returns in respect of central audit objections and local Audit Objections may be sent to the Audit Office separately as these objections are being dealt with in different branches of that office. Similarly register required to be maintained by each Administrative Department under para 3 of Finance Department. U.O. dated the 11<sup>th</sup> April, 1957, for indicating progress of action taken on each outstanding objection should contain both types of objections in separate sections or for sake of convenience, separate registers may be kept for recording Central and local audit objections.

*Sd/-*

Secretary to Government, Punjab,  
Finance Department.

To

Financial Commissioner, Punjab  
Administrative Secretaries to Government, Punjab.

**U.O. No. 61-3FRI-62/809,**

**Dated, Chandigarh, the 25th January, 1962.**

No. 61-3FRI-62/809,

Dated, Chandigarh, the 25<sup>th</sup> January, 1962.

A copy is forwarded to the Heads of Departments and the High Court, Commissioners of Divisions, Distt. & Session Judges and Deputy Commissioners in the Punjab,

for information and compliance.

By order,

*Sd/-*  
Assistant Secretary, Finance,  
for Secretary to Government, Punjab,  
Finance Department.

No. 61-3FRI-62/809

Dated, Chandigarh, the 25<sup>th</sup> January, 1962.

A copy is forwarded to the Accountant General, Punjab, Simla for information, with reference to his letter No. OA/NCW.I/I-19/4662, dated 11<sup>th</sup> November, 1961.

By Order,

*Sd/-*  
Assistant Secretary, Finance,  
for Secretary to Government, Punjab,  
Finance Department.

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***These instructions have been revised vide  
No. 5817-3FR-I-65/133335, Dated 28.07.1965.***

**No. 1915-B&C-61/4670**

From

Shri Jaswant Singh Basur, I.A.S.,  
Secretary to Government, Punjab,  
Finance Department.

To

All Heads of Departments in the Punjab,  
Commissioners of Divisions, and  
The Registrar, Punjab High Court.

**Dated, Chandigarh, the 11th/17th April, 1961**

***Subject : Procedure for dealing with the Reports of the Public Accounts Committee.***

**Finance Budget**

Sir,

I am directed to invite a reference to Punjab Government, Finance Department letter No. 7085-B-55/11700, dated the 2<sup>nd</sup> January, 1956 on the subject noted above and to say that as some of the departments required clarification about the correct procedure to be followed in regard to the submission of cases to the Finance Department as laid down in sub-paragraphs (f) and (g) thereof, it has been decided to substitute the existing sub-paragraphs (f) and (g) by the following sub-paragraphs :-

- “(f) The Administrative Department will then take the case to the Council of Ministers incorporating in the Memorandum for the council the views of the Finance Department. After a decision is taken should be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant General, Punjab”.
- “(g) Where the Administrative Department propose to accept the recommendations of the Public Accounts Committee involving no financial implications, the case may be shown to the Minister concerned only and need not be referred to the Finance Department or to the Council of Ministers. A draft reply containing the final decision taken should, however, be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant General, Punjab”.

Yours faithfully,

*Sd/-*

(A. C. TULI)

Deputy Secretary, Finance (Budget),  
for Secretary to Government, Punjab,  
Finance Department.

No. 1915-B&amp;C-61/4671

Dated, Chandigarh, the 11<sup>th</sup>/17<sup>th</sup> April, 1961

A copy is forwarded to the Secretary, Public Accounts Committee, Punjab Vidhan Sabha Secretariat, Chandigarh, in continuation of Punjab Government Endorsement No. 7085-B-55/11700, dated 2<sup>nd</sup> January, 1956, for information.

*Sd/-*

(A. C. TULI)

Deputy Secretary, Finance (Budget),  
for Secretary to Government, Punjab,  
Finance Department.

No. 1915-B&amp;C-61/4672

Dated, Chandigarh, the 11<sup>th</sup>/17<sup>th</sup> April, 1961

A copy is forwarded to the Accountant General, Punjab in continuation of Punjab Government endorsement No. 7085-B-55/11702, dated the 2<sup>nd</sup> January, 1956, for information

*Sd/-*

(A. C. TULI)

Deputy Secretary, Finance (Budget),  
for Secretary to Government, Punjab,  
Finance Department.

Copies are forwarded to All Administrative Secretaries to Government, Punjab, in continuation of Finance Department U.O. No. 7085-B-55, dated the 2<sup>nd</sup> January, 1956, for information and guidance.

*Sd/-*

(A. C. TULI)

Deputy Secretary, Finance (Budget),  
for Secretary to Government, Punjab,  
Finance Department.

To

All Administrative Secretaries to Government, Punjab.

U.O. No. 1915-B&amp;C-61

Dated, Chandigarh, the 11<sup>th</sup>/17<sup>th</sup> April, 1961

Copies are forwarded to all Branch Officers, Superintendents and Deputy Superintendents in Finance Department in continuation of F.D.U.O. No. 7085-B-55, dated the 2<sup>nd</sup> January, 1956 for information and guidance

*Sd/-*

(A. C. TULI)

Deputy Secretary, Finance (Budget),  
for Secretary to Government, Punjab,  
Finance Department.

To

All Branch Officers, Superintendents/Deputy Supdts.  
in the Finance Department.

U.O. No. 1915-B&amp;C-61

Dated, Chandigarh, the 11<sup>th</sup>/17<sup>th</sup> April, 1961

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**Ex post facto sanctions.**— It has been decided in consultation with the Accountant General, Punjab, and the Public Accounts Committee that the following procedure for dealing with cases requiring *ex post facto* financial sanction should be followed :-

- (i) When it has been noticed by the Department or is brought to notice by Audit that an irregularity has been committed in incurring expenditure by an authority not competent to do so under its own powers, the matter will be dealt with by the Department in the same manner as the original proposal and the sanction of the competent authority will be obtained thereto to regularise the sanction. While dealing with such cases, the Head of Department/Administrative Department should consider what disciplinary measures are required to be taken and what remedial action is called for so as to avoid repetition of such irregularities in future. For this purpose the Head of Department or the Administrative Secretary should invariably obtain explanation of the officer or officers concerned and after completing the enquiry should record his findings and take such action as may be considered necessary. This might include disciplinary action against the officer/official, issue of general instructions designed to prevent misunderstanding or misconduct in such matters in future or the amendment of existing rules.
- (ii) Where approval of Finance Department is required for regularising such sanctions, this department would consider each case on merits. Where the irregularity is technical or it does not involve flagrant violation of rules and regulations, the *ex post facto* sanction would be agreed to, after difference, if any, being resolved by discussion at appropriate levels in the Administrative and Finance Department. In other cases, the Finance Department before agreeing to *ex post facto* sanction being accorded would advise consideration of the case by the Council of Ministers — Orders regularising the sanction will be issued only after the decision of the Council of Ministers has been taken in regard to disciplinary measures or remedial action.

**(U.O. No. 1024-B&C-58, dated the 5th April, 1958).**

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**Prompt disposal of Audit Objections.**— Department of Finance were constrained to note that the instructions contained in their U.O. No. 1779-FR-I-57, dated the 11th April, 1957 regarding holdings of meetings of Heads of Officers with the Branch Officers concerned of the Audit Department are not being implemented. The necessity of holding such meetings for the settlement of audit objections had already been stressed in Department of Finance U.O. No. 680-FRI-56, dated the 7th/10th January, 1957. The Accountant General, Punjab, had again reported that some offices have still a large number of audit objections outstanding against them. Department of Finance are of the firm view that meetings between the Heads of these offices and the Branch Officers of the Audit Office can go a long way to secure settlement of a large number of audit objections. It is, therefore, reiterated that the necessity of holding such meetings with the Audit Office, as already contemplated in the Department of Finance U.O. mentioned above, may be impressed upon the Heads of Departments/Offices concerned again so as to secure settlement of outstanding audit objections without any further delay.

Department of Finance take a serious view of this matter. They, therefore, request that such action may be taken against the defaulting Departments as is considered necessary so as to ensure that there is no delay on the part of the defaulting Departments.

**(U. O. No. 5688-FR-I-57, dated the 29th August, 1957).**

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**Ex Post facto Sanctions.**—With a view to enabling the Accountant General, Punjab, to include in the Audit Report cases in which the Finance Department refused to record ex post facto sanctions, it has been decided to supply in future to the Accountant General's Office copies of the correspondence of such unsanctioned charges.

(2) Expenditure should not, therefore, be incurred in anticipation of the approval of the Finance Department as that Department would not agree to accord ex-post facto sanctions as a matter of course to obvious irregular charges. In cases where the approval is not accorded, it would be for the Department concerned to defend such cases before the Public Accounts Committee against the combined opposition of the Accountant General and the Finance Department.

**(No. 4542-B-49/3299, dated Shimla-2, the 2nd December, 1949)**

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**No. 15/01/2011-3 B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,  
Registrar, Punjab and Haryana High Court.

**Dated, Chandigarh, the 20th April, 2011****Subject : Non-Submission of Action Taken Notes on Audit Reports by the Administrative Departments to PAC/COPU/Principal Accountant General (Audit) Haryana, as per recommendations of Shakdhar Committee.**

Sir,

I am directed to invite your attention to Finance Department Circular No. 18/2/92-3 B&C dated 27.10.1995 and in continuation Circular No.15/01/2011-3B&C, dated 16-3-2011 on the subjected cited above wherein procedure for implementation of the recommendations made by the Shakdhar Committee on functioning of PAC/COPU of Haryana Vidhan Sabha have been laid down.

2. The Principal Accountant General(Audit) Haryana has brought to the notice of Finance Department that the Administrative Departments are not furnishing the Action Taken Notes (ATNs) on Audit Reports within stipulated time of three months. Sometimes, the Administrative Department furnish ATNs to PAC/COPU/Principal Accountant General only a day or two before the PAC/COPU meetings and sometimes even on the day of examination. As the replies need to be examined before the meeting, it is necessary to give sufficient time to examine the Action Taken Notes.

3. As you are aware, As per recommendations of the PAC, immediately on the presentation of C.A.G. of India's Audit Reports, the Administrative Departments should furnish annotated replies with in a period of three months of the presentation of the Comptroller and Auditor General of India's Audit Reports to State Legislature. The Audit Reports (Civil) for the years 2006-07, 2007-08 and 2008-09 were presented to State Legislature on 07-03-2008, 10-02-2009 and 16-03-2010 and Audit Reports (RR) for the years 2005-06, 2006-07, 2007-08 and 2008-09 were presented to State Legislature on 09-03-2007, 07-03-2008, 10-02-2009 and 16-02-2010 respectively. However, the Administrative Departments (as per list enclosed) have not sent even first reply to the paras of these reports to the PAC. It has generally been observed that Departments submit the replies of PAC/COPU relating to the paragraphs included in the reports of the C.A.G. of India very late. In some cases annotated replies are sent on the same day or a day before the PAC meeting itself when ample time is given to the concerned departments right from the stage, the Audit is conducted.

4. I am to impress once again that Action Taken Report on Audit Reports be supplied within the Stipulated time i.e. 3 months from the date of the letter issued with a copy of Report of CAG of India, with full facts.

5. The Nodal Officer (PAC/COPU matter) will ensure the compliance of above instructions. In this context, it is also made clear that PAC/COPU matter is to be given **TOP-PRIORITY**.

Yours faithfully,

*Sd/-*

Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 15/01/2011-3 B&amp;C

Dated, Chandigarh, the 20-04-2011

A Copy is forwarded to the Accountant General (Audit) Haryana Chandigarh, w.r.t. letter No. Report (Civil)/PAC/2010-11/869 dated 30.03.2011 for information.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/All the Administrative Secretaries to Government Haryana for information and necessary action.

*Sd/-*  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secretary to Govt.,  
Haryana, Finance Department.

To

- (i) All the Financial Commissioner and Principal Secretaries to Government, Haryana.
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/01/2011-3 B&amp;C

Dated, Chandigarh, the 20-04-2011

**Contd...****Encls.**

**List of Audit Report Paragraph to which reply is awaited for the year 2006-07, 2007-08 and 2008-09 (Civil Reports)**

Sr. No.	Name of the Department	Period	Total paras	Para No.
1.	<b>Agriculture</b>	2006-07	3	3.1, 4.3.2, 4.3.4
2.	<b>Animal Husbandry</b>	2007-08	1	4.6.1
3.	<b>Co-operation</b>	2007-08	1	4.5.1
4.	<b>Education</b>	2006-07 2007-08 2008-09	2 0 3	3.4, 4.3.3 4.1.1(M) 2.1.3, 2.1.4, 2.3.4(m), 3.1
5.	<b>Environment</b>	2006-07	2	3.3, 4.2.3
6.	<b>Excise and Taxation</b>	2006-07	1	4.3.6
7.	<b>Finance</b>	2006-07 2007-08 2008-09	1 1 1	4.5.7 4.2.8 2.6.1
8.	<b>Food and Supplies</b>	2006-07 2007-08	1 1	4.3.5 4.3.4
9.	<b>Forest</b>	2007-08	1	3.1
10.	<b>General Administration</b>	2006-07	2	4.4.2, 4.5.6
11.	<b>Home (Police)</b>	2006-07 2008-09	1 1	4.2.2(m), 4.3.6, 4.5.2 1.2
12.	<b>Industries and Commerce</b>	2006-07 2008-09	1 1	5.1 2.4.1
13.	<b>Industrial Trg. and Vocational Education</b>	2007-08	1	4.1.1
14.	<b>Social Justice and Empowerment</b>	2007-08	1	4.3.5
15.	<b>Irrigation</b>	2006-07 2007-08 2008-09	2 5 2	4.2.1, 4.5.5 (4.2.2) 4.1.1(m), 4.2.3, 4.2.7, 4.2.9, 4.4.2, 4.5.2, 2.1.5, 2.3.8
16.	<b>Home (Jails)</b>	2007-08 2008-09	1 1	5.1 2.1.2
17.	<b>Medical and Health</b>	2006-07 2008-09	2 3	4.5.3, 4.6.1 (4.3.6) 1.1, 2.1.1, 2.2.2
18.	<b>Public Works Department(B&amp;R)</b>	2006-07 2007-08 2008-09	2 1 4	4.3.1, 4.5.4 4.5.2(m) 2.3.2, 2.3.3, 2.3.4, 2.3.7

<b>Sr. No.</b>	<b>Name of the Department</b>	<b>Period</b>	<b>Total paras</b>	<b>Para No.</b>
19.	<b>Public Works Department (P&amp;H)</b>	2006-07	1	3.2, 4.2.1
		2007-08	2	4.1.2, 4.2.1
		2008-09	2	2.3.5, 2.3.6
20.	<b>Revenue</b>	2006-07	1	4.5.1
		2008-09	1	2.5.1
21.	<b>Rural Development</b>	2008-09	1	1.3
22.	<b>Town and Country Planning (Haryana Urban Development Authority)</b>	2006-07	1	4.4.3, 4.2.2
		2008-09	1	2.3.1
23.	<b>Transport</b>	2007-08	2	4.2.4, 4.3.3
		2008-09	1	1.4
24.	<b>Administration of Justice</b>	2008-09	1	2.2.1
25.	<b>Supplies and Disposal</b>	2008-09	0	2.3.5(m)
26.	<b>General</b>	2006-07	1	4.6.2
	<b>TOTAL PARAS</b>		<b>65</b>	

**Details of paras for which replies not received for CAG Audit Report (Revenue Receipts) as on 31.03.2011**

Year of Audit Report	Name of Department	Para No.	Total paras
2005-06	Revenue	3.2 to 3.4	3
	Revenue	6.2	1
	<b>Total</b>		<b>4</b>
2006-07	Revenue	3.2 to 3.4	3
	Finance	5.2	1
	Co-operation	5.3	1
	Mine & Geology	5.4	1
	<b>Total</b>		<b>6</b>
2007-08	Revenue	3.3 to 3.6	5
	Transport	4.2 to 4.6	5
	Revenue	5.2	1
	Town and Country Planning	6.3 to 6.5	3
	<b>Total</b>		<b>14</b>
2008-09	Excise and Taxation	2.2, 2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.4.5, 2.4.6, 2.4.7, 2.5.1, 2.5.2, 2.5.3, 2.6	12
	Revenue	3.3.1, 3.3.2, 3.4.1, 3.4.2, 3.4.3	5
	State Excise	4.3.1, 4.3.2, 4.3.3, 4.3.4	4
	Excise and Taxation	5.3.1	1
	Transport	5.4.1, 5.5	2
	Home	6.2	1
	Public Health	6.4	1
	Civil Aviation	6.5	1
	Mines and Geology	6.6	1
	<b>Total</b>		<b>28</b>

**Year wise summary of outstanding replies**

Year	No. of outstanding replies
2005-06	4
2006-07	6
2007-08	14
2008-09	28
<b>Total</b>	<b>52</b>

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**No. 15/01/2011-3 B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,  
Registrar, Punjab and Haryana High Court.

**Dated, Chandigarh the, 16th March, 2011.**

**Subject : Non-Submission of Action Taken Notes on Audit Reports by the Administrative Departments to PAC/COPU/Principal Accountant General (Audit) Haryana, as per recommendations of Shakdhar Committee.**

Sir,

I am directed to invite your attention to Finance Department Circular No. 18/2/92-3 B&C dated 27.10.1995 on the subjected cited above wherein procedure for implementation of the recommendations made by the Shakdhar Committee on functioning of PAC/COPU of Haryana Vidhan Sabha have been laid down.

2. The Principal Accountant General(Audit) Haryana has brought to the notice of Finance Department that the Administrative Departments are not furnishing the Action Taken Notes (ATNs) on Audit Reports within stipulated time of three months. Sometimes, the Administrative Department furnish ATNs to PAC/COPU/Principal Accountant General only a day or two before the PAC/COPU meetings and sometimes even on the day of examination. As the replies need to be examined before the meeting, it is necessary to give sufficient time to examine the Action Taken Notes.

3. As you are aware, As per recommendations of the PAC, immediately on the presentation of C.A.G. of India's Audit Reports, the Administrative Departments should furnish annotated replies with in a period of 3 months. But it has been observed that some departments are not following the procedure laid down in the above mentioned instructions. It has been generally observed that Departments submit the replies of PAC/COPU relating to the paragraphs included in the reports of the C.A.G. of India very late. In some cases annotated replies are sent on the same day or a day before the PAC meeting itself when ample time is given to the concerned departments right from the stage, the Audit is conducted.

4. I am to impress once again that Action Taken Report on Audit Reports be supplied within the Stipulated time i.e. 3 months from the date of the letter issued with a copy of Report of CAG of India, with full facts.

5. The Nodal Officer (PAC/COPU matter) will ensure the compliance of above instructions. In this context, it is also made clear that PAC/COPU matter is to be given TOP-PRIORITY.

Yours faithfully,

Sd/-

Under Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 15/01/2011-3 B&amp;C

Dated : 16.3.2011

A Copy is forwarded to the Accountant General (Audit) Haryana Chandigarh, w.r.t.

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letter No. Report (Civil)/ATNs/2010-11/685 dated 25.02.2011 for information.

*Sd/-*  
Under Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/All the Administrative Secretaries to Government Haryana for information and necessary action.

*Sd/-*  
Under Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

- (i) All the Financial Commissioner and Principal Secretaries to Government, Haryana.
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/01/2011-3 B&C

Dated : 16.3.2011

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**No. 15/40/2007-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,  
The Registrar, Punjab & Haryana High Court.

**Dated, Chandigarh, the 2nd July, 2007.**

**Subject : Implementation of recommendation of the Shakdhar Committee on functioning by PAC/COPU.**

Sir,

I am directed to invite your attention to Finance Department Circular No. 18/2/92-3B&C, dated 27.10.95 on the subject cited above wherein procedure for implementation of the recommendations made by the Shakdhar Committee on functioning of PAC of Haryana Vidhan Sabha has been laid down.

2. As per recommendations of the PAC, immediately on the presentation of C.A.G. of India's Audit Reports, the Administrative Department should furnish annotated replies within a period of 3 months. But it has been observed that some departments have lost sight of the procedure laid down in the above mentioned instructions. It has been generally observed that Departments submit the replies of PAC/COPU relating to the paragraphs included in the reports of the C.A.G. of India very late. In some cases annotated replies are sent on the same day or a day before the PAC meeting itself when ample time is given to the concerned departments right from the stage, the Audit is conducted. First opportunity is given to the department at the time of conducting Audit through Audit Memo's and Inspection Reports are issued. Further six weeks period is given at each stage i.e. when the paragraphs are issued as advance para and further as draft para. Thereafter 3 months time is allowed after the inclusion of paragraphs in C.A.G. of India Reports.

3. I am to impress once again that replies in annotated form be supplied within 3 months from the date of the letter issued with a copy of Report of CAG of India, with full facts on the following points :-

- (a) The date on which the Audit para was received in the Department;
- (b) The date on which action thereon was initiated by the Department;
- (c) What was the result of inquiry, if any, held to know the background and the causes of financial irregularities, defalcation;
- (d) Whether, action against the defaulters, if any, has been initiated and if so, what is the latest position in regard thereto.

4. The Nodal Officer (PAC/COPU matter) will ensure the compliance of above

instructions. In this context, it is also made clear that PAC/COPU matter is to be given TOP-PRIORITY.

Yours faithfully,

*Sd/-*

Under Secretary Finance (Budget)  
for Financial Commissioner and Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 15/40/2007-3B&C

Dated : 2.7.2007

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh, w.r.t. letter No. Report(civil)/PAC/07-08/32, dated the 16.04.2007 for information. A copy of instructions bearing No. 18/2/92-3B&C, dated 27.10.1995 and No. 24/30/96-2B&C, dated 30.7.1996 regarding implementation of the Recommendations made by Shakdhar Committee on the functioning of PAC/COPU is also enclosed in which the steps taken for implementation recommendations of Shakdhar Committee are mentioned.

*Sd/-*

Under Secretary Finance (Budget)  
for Financial Commissioner and Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner and Principal Secretaries/All the Administrative Secretaries to Government, Haryana for information and necessary action. Please inform the Chief Administrators/Managing Directors of Board/Corporations who working under the administrative Control of their department.

*Sd/-*

Under Secretary Finance (Budget)  
for Financial Commissioner and Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries to  
Government, Haryana.  
All the Administrative Secretaries to Government, Haryana.

U.O. No. 15/40/2007-3B&C

Dated : 2.7.2007

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**MOST IMMEDIATE**

**Subject : Implementation of recommendations of Shakdhar Committee/Constitution of monitoring Committee by Chief Administrators/Managing Directors of the Boards/Corporations and submission of replies of various pending paras of the CAG/CPU/PAC Report.**

Will all the Administrative Secretaries to Govt. Haryana, kindly refer to the subject noted above?

2. The first meeting of the CPU of Haryana Vidhan Sabha for the year 2004-2005 was held on 19.4.2005 under the Chairmanship of the Hon'ble Speaker, Haryana Vidhan Sabha. During the course of discussion, the following points emerged for taking cognizance and immediate action :-

- (a) The papers required by the Committee are not made available by various Boards/Corporations well in time which causes undue hardship and hindrance in smooth functioning of the Committee. Some officers taking part in the Committee meetings are not fully prepared and well versed with the agenda.
- (b) The recommendations made by the Committee in various reports are yet to be implemented. Similarly, the replies of paras of CAG Reports are not being sent in the prescribed format within the stipulated period.
- (c) Accountability of Government Companies to the Legislature is to be achieved through the submission of audited annual accounts to the Legislature within the time schedule prescribed in the Companies Act. As on 31 March 2005, 13 Companies and one Statutory Corporation did not submit their annual accounts for the period ranging from one year to Six years and the oldest arrear of one company relates to 1998-99. (Annexure-A)
- (d) Instructions were issued vide Chief Secretary to Government Haryana letter No. 36/4/99-Pol(4P) dated 8 June, 1999 for the constitution of Monitoring Committee in each Board/Corporation for the monitoring of progress pertaining to the submission of replies of the paras of CAG Reports. But no information regarding constitution of Monitoring Committee has been received from any Board/Corporation so far.
- (e) The pace of submitting the replies/progress reports of the paras of CAG/CPU Reports by various Departments is not encouraging. The arrangements of Boards and Corporations need to attach due importance to the matter.

3. In view of these facts all the Administrative Secretaries to Govt. Haryana requested to review the matter and to ensure that :-

- (i) Papers required by CPU are made available to the Vidhan Sabha Secretariat well in time;
- (ii) Officers attending the CPU meetings are fully prepared and well versed with the agenda notes;
- (iii) Recommendations made by CPU are implemented and report thereof sent to all quarters concerned immediately. All pending recommendations be cleared within a month;

- (iv) Replies to various paras of GAG Reports are sent on the prescribed format within 3 months from the receipt of the report at all costs;
- (v) Annual Audited Accounts of all the PSU under the purview of CPU are finalized and sent to the Accountant General (Audit) Haryana immediately;
- (vi) The accounts of 13 companies of the stationery corporation having arrears of annual accounts ranging from one year to 6 years (Annexure A) are sent to Accountant General (Audit) Haryana without any further delay;
- (vii) The monitoring Committees as required vide CS letter No. 36/4/99-Pol(4P) dated 8.6.1999, are constituted immediately and progress pertaining to the submission of replies to GAG paras are monitored/reviewed by this Committee from time to time;
- (viii) While submitting the replies to various paras of the GAG Reports, recommendations made and procedure/proforma prescribed by the Shakdhar Committee are strictly followed.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to  
Government, Haryana.

**U.O. No. 34/1/2005-2B&C**

**Dated 25th July, 2005**

Endst. No. 34/1/2005-2B&C

Dated 25.07.2005

A copy is forwarded to the :-

All the Heads of Departments Haryana  
All the Chief Administrators/Managing Directors of the Boards/  
Corporations in Haryana for strict compliance.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 34/1/2005-2B&C

Dated 25.07.2005

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh for information.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the officers of the Finance Department for information.

*Sd/-*

Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to the Member Secy. HBPE for information and necessary action.

It is requested to issue instructions to the Administrative Secretaries again regarding early finalization of the pending accounts of various PSUs.

Sd/-  
Deputy Secretary Finance (B)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Member Secretary, Haryana Bureau of Public Enterprises.

U.O. No. 34/1/2005-2B&C

Dated 25.07.2005

**Contd...**

**Encl.**

**ANNEXURE - A****Statement showing Details of the Companies and Corporation whose accounts are in Arrears as on 30-09-2004**

<b>Sr. No.</b>	<b>Name of the Company</b>	<b>Period for which accounts are in arrears</b>	<b>Total</b>
1.	Haryana Scheduled Castes Finance Development Corporation Limited	2000-2001 to 2003-2004	4
2.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	1999-2000 to 2003-2004	5
3.	Haryana Forest Development Corporation Limited	1998-1999 to 2003-2004	6
4.	Haryana Women Development Corporation Limited	2002-2003 to 2003-2004	2
5.	Haryana Roadways Engineering Corporation Limited, Gurgaon	2002-2003 to 2003-2004	2
6.	Haryana Tourism Corporation Limited	2000-2001 to 2003-2004	4
7.	HARTRON	2002-2003 to 2003-2004	2
8.	Haryana Police Housing Corporation Limited	2002-2003 to 2003-2004	2
9.	Haryana state Minor Irrigation and Tubewells Corporation Limited	2000-2001 to 2003-2004	4
10.	Haryana State Small Scale Industries and Export Corporation Limited	2001-2002 to 2003-2004	3
11.	Haryana State Handloom and Handicrafts Corporation Limited	2000-2001 to 2003-2004	4
12.	Haryana Agro Industries Corporation Limited	2003-2004	1
13.	Roads and Bridges Corporation Limited	2003-04	1
14.	Punjab State Iron Limited	2003-04	1
15.	Haryana Power Generation Corporation Limited	2002-2003 to 2003-2004	2
16.	Haryana Vidyut Prasaran Nigam Limited	2003-2004	1
17.	Uttar Haryana Bijli Vitran Nigam Limited	2003-2004	1
18.	Dakshin Haryana Bijli Vitran Nigam Limited	2003-2004	1
	<b>Total</b>		<b>46</b>
	<b>Corporation</b>		
1.	Haryana Financial Corporation	2002-2003 to 2003-2004	2
	<b>Grand Total</b>		<b>48</b>

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**MOST IMMEDIATE**

**Subject : Implementation of recommendations of Shakdhar Committee/Constitution of Monitoring Committee by Chief Administrators/Managing Directors of the Boards/Corporations and submission of replies of various pending paras of the CAG/CPU Report.**

Will all the Administrative Secretaries to Govt. Haryana, kindly refer to the subject noted above?

2. The first meeting of the CPU of Haryana Vidhan Sabha for the year 2000-2001 was held on 4.4.2000 under the Chairmanship of the Hon'ble Speaker. During the course of discussion, the following points emerged for taking cognizance and immediate action :-

- (a) The papers required by the Committee are not being made available by various Board/Corporations well in time which causes undue hardship and hindrance for smooth functioning of the Committee. Some officers taking part in the Committee meetings are not fully prepared and well versed with the agenda.
- (b) The recommendations made by the Committee in various reports beginning with 1<sup>st</sup> report are yet to be implemented. Similarly, the replies of paras of CAG Reports are also not sent in the prescribed format within the stipulated period.
- (c) The total investment in 24 Govt. Companies and 2 Statutory Corporations as on 31<sup>st</sup> March, 1999 was Rs. 3543.47 Crore. According to the latest available accounts, out of the 24 companies, 12 companies had incurred losses of Rs. 27.13 crore. Accountability of Govt. Companies to the Legislature is to be achieved through the submission of audited annual accounts to the legislature within the time schedule prescribed in the Companies Act. However, as on 31st March, 2000 there are 13 companies having arrears of annual accounts ranging from one year to five years and the oldest arrear of one company relates to 1994-95.
- (d) Instructions were issued vide Chief Secretary to Government Haryana letter No. 36/4/99-Pol(4P) dated 8th June, 1999 for the constitution of Monitoring Committee in each Board/Corporation for the monitoring of progress pertaining to the submission of replies of the paras of CAG Reports. But no information regarding constitution of Monitoring Committee has been received from any Board/Corporation yet.
- (e) The pace of submitting the replies/ progress reports of the paras of CAG/CPU Reports by various Departments is not encouraging the arrangements of Boards and Corporations need to attach due importance to the matter.

3. In view of these all the Administrative Secretaries to Govt. Haryana are requested to review the matter and to ensure that :-

- (i) Papers required by CPU are made available to the Vidhan Sabha Secretariat well in time;
- (ii) Officers attending the CPU meetings are fully prepared and well versed with the agenda notes;

- (iii) Recommendations made by CPU are implemented and report thereof sent to all quarters concerned immediately. All pending recommendations be cleared within a month;
- (iv) Replies to various paras of CAG Reports are sent on the prescribed format within 3 months from the receipt of the report at all costs.
- (v) Annual Audited Accounts of all the PSUs under the purview of CPU are sent to the Accountant General (Audit) Haryana immediately after these are finalised.
- (vi) The accounts of 13 companies having arrears of annual accounts ranging from one year to 5 years (list enclosed) are sent to Accountant -General (Audit) Haryana without any further delay.
- (vii) The monitoring Committees as required vide C. S. letter No. 36/4/99-Pol. (4P) dated 8.6.1999 are constituted immediately and progress pertaining to the submission of replies to CAG paras are monitored/reviewed by this Committee from time to time.
- (viii) While submitting the replies to various paras of the CAG Reports, recommendations made and procedure prescribed by the Shakdhar Committee are strictly followed.

*Sd/-*

Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Administrative Secretaries to Government, Haryana.

**U.O. No. 34/1/2000-2B&C**

**Dated 5th May, 2000**

Endst. No. 34/1/2000-2B&C

Dated 5<sup>th</sup> May, 2000

A copy is forwarded to the :-

- (a) All the Heads of Departments Haryana.
- (b) All the Chief Administrators/Managing Directors of the Boards/Corporations Haryana for strict compliance.

*Sd/-*

Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

Endst. No. 34/1/2000-2B&C

Dated 05.05.2000

A copy is forwarded to the :-

- (a) Secretary Haryana Vidhan Sabha, Chandigarh.
- (b) Accountant General (Audit) Haryana, Chandigarh for information.

*Sd/-*

Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Officers of the Finance Department for information.

*Sd/-*  
Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Officers of Finance Department.

U.O. No. 34/1/2000-2B&C

Dated 05.05.2000

A copy is forwarded to the Joint Secretary Finance (VJ) for information and necessary action.

2. He is requested to direct all PSUs to comply with these instructions meticulously. He is also requested to watch through PE(FD) Branch the pace of required action at the level of PSUs.

*Sd/-*  
Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

The Joint Secretary Finance (VJ).

U.O. No. 34/1/2000-2B&C

Dated 05.05.2000

A copy is forwarded to the Member Secy. HBPE for information and necessary action.

2. It is requested that he should reiterate his earlier instructions regarding early finalisation of the pendency of accounts of various PSUs to the Admn.

*Sd/-*  
Joint Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

The Member Secretary Haryana Bureau of Public Enterprises.

U.O. No. 34/1/2000-2B&C

Dated 05.05.2000

**Contd...**  
**Encl.**

<b>List of Boards/Corporations with Pending Accounts</b>	
1.	Haryana Handloom & Handicrafts Corporation Ltd., Sector-10, Chandigarh.
2.	Haryana Tourism Corporation Ltd., SCO No. 17-19, Sector-17, Chandigarh.
3.	Haryana State Electronic Development Corporation Ltd. (Informatics), SCO No. 111-113, Sector-17-B, Chandigarh.
4.	Haryana State Minor Irrigation & Tubewells Corporation Ltd., SCO No. 66-67, Bank Square, Sector 17-B, Chandigarh
5.	Haryana Harijan Kalyan Nigam Ltd., SCO No. 2425-2426, Sector-22, Chandigarh.
6.	Haryana Backward Classes Kalyan Nigam Ltd., SCO No. 813-814, Sector-22, Chandigarh.
7.	Haryana Women Development Corporation Ltd., SCO No. 139-140, Sector-8, Chandigarh.
8.	Haryana Roadways Engineering Corporation Ltd., 6th Milestone, Gurgaon-Jaipur Highway, Behrampur, Gurgaon.
9.	Haryana Forest Development Corporation Ltd., Kothi No. 997, Sector-4, Panchkula 10.
10.	Haryana Concast Ltd., Satrod (Hisar).
11.	Punjab State Irons Ltd., Chandigarh.
12.	Haryana Minerals Ltd., Nizampur Road, Narnaul.
13.	Haryana Hotels Ltd., SCO No. 17-19, Sector-17, Chandigarh.
14.	Haryana Police Housing Corporation Kothi No. 211, Sector-6, Panchkula.

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**MOST IMMEDIATE**  
**DATE BOUND**  
**COPU MATTER**

**No. 34/30/96-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the concerned Head of Departments in Haryana.  
All the Chairman/Managing Directors of Boards/Corporations.

**Dated, Chandigarh, the 30th July, 1996**

**Subject : Implementation of the recommendations made by the Shakdhar Committee on functioning of Committee on Public Undertakings.**

Sir,

I am directed to invite your attention to the subject noted above and to say that Committee on Public Undertakings has decided in its meeting held on 27<sup>th</sup> June, 1996 to accept and implement the Recommendations of Shakdhar Committee's Report regarding the functioning of the Committee on Public Undertakings on the pattern of Public Accounts Committee in the State. These recommendations mainly relate to the horizontal examination of the Reports of the Comptroller and Auditor General of India and the follow up action on the recommendations of the Committee on Public Undertakings.

2. As per the recommendations of the Committee on Public Undertakings, it has been decided to implement the following procedure with immediate effect :-

- (i) Immediately on the presentation of Comptroller and Auditor General of India's Audit Report, the Administrative Department should furnish annotated replies within a period of three months, interalia, they will also furnish the information on the following points :-
  - (a) the date on which the Audit Para was received in the Department, (which means basically that the Audit paras should have been regularly followed since the time they were first raised).
  - (b) the date on which action thereon was initiated by the Department;
  - (c) What was the result of inquiry, if any, held to know the background and the cause of financial irregularities, and
  - (d) Whether action against the defaulters, if any, has been initiated and if so, what is the latest position in regard.
- (ii) Upon submission of annotated reply at para ibid, the Administrative Department through Finance Department will send one copy of the action

taken notes to the office of the Accountant General (Audit) for examination.

- (iii) On receipt of annotated reply by the Committee on Public Undertakings :-
  - (a) the Committee may drop the para where the replies of action taken are considered sufficient;
  - (b) In Some cases on consideration of the reply, the Committee may call for additional information without calling the head of the Administrative Department for oral examination.
  - (c) In cases where oral examination is considered necessary, the Accountant General's office will assist Vidhan Sabha Secretariat in preparing additional questionnaire on selected points for eliciting Department clarification, additional information etc.
- (iv) For conducting oral examination a selective approach may be adopted by the Committee on the pattern of the Central Public Account Committee.
- (v) If annotated replies are not received within the prescribed period, then the Committee may call the Administrative Secretaries of the Department to know the constraints of the Department for the furnishing the replies well in time. For this, a detailed questionnaire will be sent to the Department for the oral examination of the Administrative Secretaries in order to ensure accountability on this account.
- (vi) In order to liquidate arrears and also to make accountability effective, it was agreed to that the latest audit report be TAKEN ALONG WITH THE EARLIER AUDIT REPORTS IN ARREAR MAY BE TAKEN UP BY THE COMMITTEE FROM THIS CURRENT FINANCIAL YEAR.
- (vii) The Committee may take up the paras of all the audit reports horizontally Departmentwise, if deemed necessary and fit.

3. A nodal officer of the rank of Under Secretary or above may be appointed in each Department/Boards/Corporations of the Government of Haryana so that accountability may be ensured for sending replies/action taken reports on the Audit Reports as suggested above and to look after effectively the implementation of the recommendations/observations of the Committee. However, the Administrative Secretaries will be over all responsible for sending the replies to the Committee with to a stipulated period as provided in the Government instructions issued by the Finance Department vide circular letter No. 18/12/91-3B&C, dated 12<sup>th</sup> December, 1991.

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**No. 18/2/92-3B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.  
The Registrar, Punjab & Haryana High Court,

**Dated 27th October, 1995**

**Subject : Implementation of the recommendation made by the Shakdhar Committee of functioning of pacs.**

Sir,

I am directed to invite your attention to the subject noted above and to say that the Public Accounts Committee has decided in its meeting held on 30<sup>th</sup> May, 1995 to accept and implement the Recommendations of Shakdhar Committee's Report regarding the functioning of the Public Accounts Committee in the State. These recommendations mainly relate to the horizontal examination of the Reports of the Comptroller and Auditor General of India and the follow up action on the recommendations of the Public Accounts Committee.

2. As per the recommendations of the PAC, it has been decided to implement the following procedure with immediate effect :-

- (i) Immediately on the presentation of Comptroller and Auditor General of India's Audit Report, the Administrative Department should furnish annotated replies WITHIN A PERIOD OF THREE MONTHS, interalia, they will also furnish the information on the following points :-
  - (a) the date on which the Audit Para was received in the Departments (which means basically that the Audit paras should have been regularly followed since the time they were first raised).
  - (b) the date on which action thereon was initiated by the Department:
  - (c) what was the result of inquiry, if any, held to know the background and the cause of financial irregularities, Defalcations and
  - (d) whether action against the defaulters, if any, has been initiated and if so, what is the latest position in regard thereto.
- (ii) Upon submission of annotated reply at para ibid, the Administrative Department through Finance Department will send one copy of the action taken notes to the office of the Accountant General (Audit) for examination.
- (iii) On receipt of annotated reply by the PAC :-
  - (a) the Committee may drop the para where the replies of action taken are considered sufficient.
  - (b) In some cases on consideration of the reply, the Committee may call for additional information without calling the Head of the Administrative Department for oral examination.
  - (c) In cases where oral examination is considered necessary, the Accountant General's office will assist Vidhan Sabha Secretariat in

preparing additional questionnaire on selected points for eliciting Department clarification, additional information etc.

- (iv) For conducting oral examination a selective approach may be adopted by the Committee on the pattern of the Central Public Account Committee.
- (v) If annotated replies are not received within the prescribed period, the Committee may call the Administrative Secretaries of the Department for not furnishing the replies well in time. For this, a detailed questionnaire will be sent to the Department for the oral examination of the Administrative Secretaries in order to ensure accountability on this account.
- (vi) In order to liquidate arrears and also to make accountability effective, it was agreed to that the latest audit report be taken along with the earlier audit reports be TAKEN UP BY THE COMMITTEE FROM THIS CURRENT FINANCIAL YEAR.
- (vii) The Committee may take up the paras of all the audit reports horizontally Department wise.

3. A nodal officer of the rank of Under Secretary or above may be appointed in each Department of the Government of Haryana so that accountability may be ensured for sending replies/action taken reports on the Audit Reports as suggested above and to look after effectively the implementation of the recommendations/conservations of the Committee. However, the Administrative Secretaries will be over all responsible for sending the replies to the Committee within a stipulated period as provided in the Government instructions issued by the Finance Department vide Circular letter No. 15/12/91-3B&C dated 12<sup>th</sup> December, 1991.

4. ACTION TAKEN NOTES on the audit para should be sent within a period of 3 months from the date of receipt of the Report of the Comptroller and Auditor General of India without waiting for any questionnaires as that practice has been dispensed with.

5. All Administrative Secretaries have already been requested to send the replies to the Civil and Revenue Reports of the Comptroller and Auditor General of India for the years 1990-91, 1991-92, 1992-93 & 1993-94 (Revenue) immediately so that the Committee may take up these Reports horizontally Department wise. The Committee also desired that in case any Department fails to send the replies within one month for the above 3 pending Reports (for which time has already elapsed), the concerned Administrative Secretary may be called for oral examination to explain the reasons as to why the replies have not been sent within the prescribed period. The Civil Report of CAG for the year 1993-94 has also been tabled in the house and its reply too is expected within three months of 26.9.95 (Civil) (i.e. by 26.12.95).

6. It has also been decided that the Officers/Officials involved in financial irregularities, defalcation etc. should be awarded deterrent punishment according to existing law. If there is any lacuna in the punishment already awarded, the concerned officer who has awarded the inadequate or wrong punishment will be censured and the Govt. may Review/Modify the punishment accordingly on the recommendation of P.A.C.

7. No questionnaire will now be issued by the Secretary Haryana Vidhan Sabha. The reply of CAG Reports will now be accordingly prepared and sent within 3 months of tabling of the report at the Vidhan Sabha. It may also be noted that only 20 copies of such replies may be prepared now onwards and sent to your Administrative Department. Out of these, 3 copies will be sent to FINANCE DEPARTMENT and 15 copies will be sent to the Secy. Haryana Vidhan Sabha by the CONCERNED ADMINISTRATIVE DEPARTMENT in respect of CAG Report. Further, only 18 copies of the Quarterly progress Reports are to be sent to the Finance Department in respect of the various paras shown in the PAC Reports instead of 35 copies earlier.

8. It is also brought to your notice that the instructions regarding most of the points above have already been issued vide FD's endorsement No. 15/34/95-3B&C dated 6<sup>th</sup> September, 1995. However it has been noticed that the information regarding nomination of Nodal Officers has only been received from 9-10 Departments only. Similarly the replies of the CAG Reports have also been sent by very few Departments. It is, therefore, again reiterated that the requisite replies may kindly be sent immediately to avoid any further delay in the matter.

Please acknowledge receipt.

Yours faithfully,

*Sd/-*

Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and the Administrative Secretaries to Govt. Haryana, for information and necessary action.

They are requested that the requisite copies of replies of paras of CAG Reports as stated above may kindly be sent at the earliest as the last date of sending replies except 1993-94 is already over.

*Sd/-*

Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners, Haryana,  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 18/2/92-3B&C

Dated 27.10.95

A copy is forwarded to all the Officers/Supdts in the FD for information & necessary action.

*Sd/-*

Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Officers/Supdts in the FD.

**U.O. No. 18/2/92-3B&C**

**Dated 27.10.95**

No. 10/2/92-2B&C

Dated 27.10.95

A copy is forwarded to the Secy., Haryana Vidhan Sabha, Chandigarh for information.

*Sd/-*

Joint Secretary Finance (B),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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**No. 15/04/2006-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State,  
Registrar, Punjab & Haryana, High Court.

**Dated, Chandigarh, the 14th June, 2006**

**Subject : Excess Over Voted Grants/Charged Appropriations during the year 2002-03 and 2003-04.**

Sir,

I am directed to address you on the subject noted above and to say that the Public Accounts Committee, in its 57th Report, has observed/recommended that :-

“After going through the Finance Accounts and Appropriation Accounts of the Haryana Government for the year, 2002-03 and 2003-04 as shown in the paras of the Comptroller and Auditor General reports and also after hearing the Departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriations continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriations. The main reasons for the excess expenditure over the various grants were attributed to revision of allowances of MLAs. Large number of retirement benefits of employees and different schemes sponsored by Govt. of India and including of prorata charges of establishment during the years 2002-03 and 2003-04.

During the course of oral examination the Committee observed that departments namely Revenue, Medical and Health, Public Health, Irrigation and Printing and Stationery have either withdrawn the funds in excess of budgetary provision or have not reconciled their expenditure figures with Accountant General (A&E) Haryana. The main reasons of excess expenditure appearing during these years were no proper budgetary control at the level of Treasury Officers and non reconciliation of expenditure figures by departments with Accountant General (A&E) Haryana. The committee desired that all departments should properly reconcile their expenditure figures immediately at the end of financial year and especially directed Medical and Health Department to reconcile their expenditure figures with Accountant General (A&E). The Committee also desired that the Finance Department should issue the necessary instructions regarding cases in which, budgetary provisions were in excess drawn in the same grant should not be repeated in future and proper monitoring methods should be adopted at higher levels.”

2. I am to request you that the above observations/recommendations of the PAC and the FDs instructions issued vide No. 15/48/99-3B&C dated 30<sup>th</sup> July, 2001 as reiterated vide No. 18/13/2002-3B&C dated 26.11.2002 may please be brought to the notice of all concerned for strict compliance and the budgetary provisions should not exceed in the same grant in future and further proper monitoring methods should be adopted at higher levels in the Administrative Department/Head of Department and also at the level of Treasury Officers.

3. The receipt of the letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 15/04/2006-3B&C

Dated 14<sup>th</sup> June, 2006

A copy is forwarded to the following for information necessary action :-

Secretary, Haryana Vidhan Sabha Chandigarh with reference to his letter  
No. PAC-29/2005/5064 dated 7th April, 2006.  
The Accountant General (Audit/Accounts), Haryana, Chandigarh.

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to :-

All the Financial Commissioner & Principal Secretaries to Government, Haryana.

2. All the Administrative Secretaries to Government Haryana for information and immediate necessary action and for strict compliance in the matter. They are again requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future and proper monitoring methods should be adopted at higher levels in the Administrative Department/Head of Department and also at the level of Treasury Officers.

*Sd/-*  
Under Secretary Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries to  
Government, Haryana.  
All the Administrative Secretaries to Government, Haryana.

U.O. No. 15/04/2006-3B&C

Dated 14<sup>th</sup> June, 2006

A copy is forwarded to the following :-

Director, Treasuries & Accounts, Haryana for necessary action. It is requested that necessary directions may be issued to all the Treasury Officers to watch the proper budgetary control while passing bills presented by DDOs to them and ensure elimination of the excess draws by the Departments over grants as directed by the Public Accounts Committee. They should also be directed not to repeat the irregularity in future.

A copy is forward to all the Branch Officers/Superintendents of the Finance Department for information and necessary action. They are requested to investigate cases of

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excess expenditure in details and take effective remedial measures to eliminate their recurrence.

*Sd/-*  
Under Secretary Finance (B),  
*for* Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Director, Treasury & Account Department, Haryana, Chandigarh.  
All the Branch Officers/Superintendents in FD.

U.O. No.15/04/2006-3B&C

Dated 14<sup>th</sup> June, 2006

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From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

**Memo No. 18/6/2001-3B&C**

**Dated 24th December, 2002**

**Subject : Excess and Surrender.**

Reference subject noted above.

2. During the course of the Oral Examination of the FCF on 3rd December, 2002 regarding Excess Expenditure incurred over sanctioned grant/appropriation by various departments during the years 1999-2000 and 2000-2001, it was pointed out by the Chairperson of the Public Accounts Committee that some departments are incurring excess expenditure over Voted Grants/Appropriations on one side and on the other hand they surrender huge amount within the same grant which seems unrealistic and is unwarranted. It seems that either the departments are not observing the correct procedure or are unaware of Financial Rules which has caused unnecessary embarrassment to the Finance Department. This point needs to be checked thoroughly. It is, therefore, requested that in future utmost care should be taken to avoid such lapses/irregularities and financial discipline be maintained properly.

*Sd/-*

Deputy Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Govt. Haryana for necessary action.

*Sd/-*

Deputy Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Govt., Haryana.

U.O. No 18/6/2001-3B&C

Dated 24.12.2002.

A copy is forwarded to all the Branch Officers/Supdts. of the Finance Department  
(Expenditure. Control) for necessary action.

*Sd/-*

Deputy Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Supdts. in FD (Expenditure Control).

U.O. No. 18/6/2001-3B&C

Dated 24.12.2002.

No. 18/6/2001-3B&C

Dated 24.12.2002

A copy is forwarded to the :-

1. Accountant General (Audit), Haryana, Chandigarh.
2. Secretary Haryana Vidhan Sabha, Chandigarh.  
for information.

*Sd/-*  
Deputy Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**No. 15/48/99-3B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

**Dated, Chandigarh, the 30th July, 2001.**

**Subject : Excess Over Voted Grants/Charged Appropriations.**

Sir,

I am directed to invite your attention to the subject noted above and to say that recently PAC in its 49th Report has observed with concern that cases of expenditure over the grants/appropriations continue to occur despite the committee's observations time and again that the expenditure should be limited to the grants/ appropriations. The Committee has also viewed that departments are not following the appropriate procedure to avoid the excess at the close of financial year to get the excess regularised through the supplementary demands or reappropriating etc. despite clear instructions issued by the Finance Department.

The Finance Department views with great concern the recurrence of such irregularities year after year. With a view to eliminate such excesses and defaults, the various provisions in the Budget Manual, Financial Rules etc. and instructions issued by the Finance Department from time to time on the subject are hereby reiterated for strict compliance by all departments.

**(1) Excess Expenditure over the Sanctioned Budget Grants**

Under the Constitution of India no expenditure which is likely to involve excess over the authorised grants can be incurred in anticipation of approval of the legislature. Thus the expenditure of sums in expenditure in excess of the provision is a constitutional irregularity. Under para 12.3 & 12.4 of the Punjab Budget Manual, the heads of departments are squarely responsible to ensure that the budget allotments do not exceed in any case. Para 12.5 further enunciates that this control is to be made effective from the level of the Drawing and Disbursing Officer in every department. While presenting bills to the treasuries the DDO's should ensure that the bill is well within the budget allotments. Where there is reason to anticipate any excess expenditure, he should approach the superior officers for additional funds for the purpose. Para 2.10(b) (1) & (2) and para 17.2 of the Punjab Financial Rules Vol. I further stipulates that public money cannot be spent without the sanction of the competent authority and without proper appropriation. The Heads of Departments (Para 12.4 of the Manual) are also responsible for taking necessary steps to prevent expenditure of a grant by (a) transfer from one Drawing Officer to another under their powers of appropriation (b) by exercise of their delegated powers of reappropriating (c) by application for extra grant under the prescribed rules as soon as the necessity for this course becomes definitely clear. Paras 12.9 to 12.12 and the Appendices G, H & J, lay down detailed procedural formalities to enable the Head of the Departments to maintain such control.

**(2) Rushing of purchases at the end of year**

There should be regular flow of expenditure through out the year and incurring of expenditure in months of February and March should be avoided. This necessary as sanctions issued in the month of March cause administrative inconvenience and are also not desirable from a good financial management point of view. The departmental expenditure should not exceed 1/6th of the budget provision in each block of two months (e.g. April and May, June and July, August and September and so on) in case of plan schemes and 1/12th of the non plan budget provision every month.

**(3) Reconciliation of Expenditure Accounts**

The accounts of controlling/Drawing and Disbursing Officers are required to be reconciled monthly with the accounts of Accountant General, Haryana. The Objective of the procedure is to ensure accuracy of departmental accounts which is necessary to make department's financial control really effective and to prevent misclassification of expenditure and other errors in their accounts. The provisions of chapter 12 PBM and other instructions in this respect should, therefore, be adhered to strictly and due importance given to the matter in future.

**(4) Unremedied or uncovered excesses and non-surrender of savings**

While emphasising the necessity of accurate budgeting a proper control over expenditure, is necessary. The most objectionable aspect is the non surrender of savings or failure to make a suitable provision for meeting an excess expenditure. These irregularities can be easily avoided if the Controlling and Disbursing Officers keep a close and constant watch over the progress of expenditure against the sanctioned allotments properly. The Heads of Departments are ultimately responsible for keeping expenditure within the grant. They are further required to see that the surrenders or excess likely to occur over the sanctioned grants are duly indicated in the statement of Excesses and Surrenders furnished by them to the Finance Department.

**(5) Defective Budgeting**

The defective budgeting is also the major cause for lack of control over expenditure. The term Defective budgeting is rather wide and includes all types of budgeting irregularities which are not included in the preceding paragraphs. Among other these include :-

- (i) Provision for the same item/type of expenditure under two or more budget heads made advertently or inadvertently;
- (ii) Absence of provision of the item of expenditure which could have been anticipated;
- (iii) Provision under wrong budget head;
- (iv) Treating new item as ordinary, items of expenditure;
- (v) Supplementary grants obtained unnecessarily or in excess of the amount required for repayment to the Contingency Fund i. e. for recouping the expenditure incurred from the Contingency Fund in the previous year;
- (vi) Over estimating and under estimating expenditure.

The irregularities mentioned in (i) to (v) above are usually due to lack of adequate knowledge of budgeting etc. The need for exercising utmost care in framing budget estimates is imperative with a view to avoid these irregularities.

## **(6) Inevitable Payments**

Some Drawing and Disbursing Officers authorised payments on the plea that they are inevitable and could not be avoided. Such subsequent payments also result in excess expenditure over the grants. Para 17.17 of PFR Vol. I, of course, provides that the money indisputably payable by the Government shall not as far as possible be left unpaid and the payment made shall not be kept out of accounts a day longer than is absolutely necessary. Therefore, suitable provisions for anticipated liabilities should invariably be made in the Budget (i) through re-appropriation within the grant (ii) making supplementary demands and (iii) by taking advance from the Contingency Fund. It is, therefore, not open to Drawing Officer to make or authorised payment in excess of the amounts provided in the Appropriation Act. If certain escapable payment for which no appropriation exists, have to be made urgently, an advance from the Contingency Fund should be taken before the expenditure is incurred.

In view of what has been stated above and having regard to the urgent need for control over expenditure, as envisaged by the financial rules and financial propriety, it is requested that these instructions should be carefully studied and their aims and importance be specifically brought to the notice of officers under your control for meticulous compliance in letter and spirit. Government is fully committed to curb any tendency towards excess expenditure over the grants and the cooperation of the Heads of Departments is vital in this respect. The Controlling Officers and Drawing & Disbursing Officers would appreciate that any failure in this matter will seriously effect the smooth flow of funds to their departments both on Plan and Non-Plan sides.

The receipt of this letter may please be acknowledged.

Yours faithfully,

*Sd/-*

Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/48/99-3B&C

Dated 30th July, 2001.

A copy is forwarded to the Accountant General (A&E) & (Audit) Haryana for information and necessary action.

*Sd/-*

Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to :-

1. All the Financial Commissioners & Secretaries to Govt., Haryana.

2. All the Administrative Secretaries to Govt., Haryana for information and immediate necessary action in the matter.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

- (i) All the Financial Commissioners to Govt., Haryana.  
(ii) All the Administrative Secretaries to Govt., Haryana.

U.O No. 15/48/99-3B&C

Dated 30<sup>th</sup> July, 2001.

Endst. No. 15/48/99-3B&C

Dated 30<sup>th</sup> July, 2001.

A copy is forwarded to Secy. Haryana Vidhan Sabha for information w.r.t his letter No. PAC-63/2000/6302 dated 21<sup>st</sup> March, 2001.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all Branch Officers/Supdts in the FD (exp. Control Branches) for strict compliance.

*Sd/-*  
Under Secretary Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Br. Officers/Supdts. in FD (exp. Control branches)

U.O No. 15/48/99-3B&C

Dated 30<sup>th</sup> July, 2001.

**INTERNAL :**

1B  
5B  
6B

Case No. 15/5/2001-3B&C

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**MOST IMMEDIATE****No. 15/1/93-3B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments,  
Commissioner, Ambala, Hisar, Gurgaon and Rohtak,  
The Registrar, Punjab & Haryana High Court.

**Dated, Chandigarh, the 1st July, 1993.****Subject : Excess over voted grants/charged appropriations.**

Sir,

I am directed to say that the PAC in its 35<sup>th</sup> Report has made the following observations :-

"The main reasons for the excess expenditure over various grants were attributed to payment of arrears due to revision of pay scales of Government employees w.e.f. 1st January, 1986, salaries and wages etc. during the year 1987-88 and to various other reasons.

The Committee note that the Revenue Department on one hand surrendered the grant and on the other hand made the expenditure under grant 4-Revenue as indicated below :-

- (i) an amount of Rs. 70.65 lacs was surrendered without taking into accounts the actual expenditure incurred for hail storm relief;
- (ii) the entire budget provision of Rs. 60.00 lacs placed for assistance for repairs/reconstruction of houses was surrendered whereas Rs. 0.17 lac were incurred in district Rohtak for the purpose;
- (iii) the entire budget provision of Rs. 10.00 lacs placed for supply of medicines was surrendered whereas the department actually incurred an expenditure of Rs. 3.28 lacs for the purpose and
- (iv) out of total budget provision of Rs. 95.00 lacs placed for 'repairs and restoration of damaged irrigation and flood control works' and 'Dewatering Operations' and amount of Rs. 94.00 lacs were surrendered without taking into account the total expenditure of Rs. 57.29 lacs.

The Committee observe that it is gross negligence on the part of the department and desire that the matter be investigated and responsibility of the concerned officers/officials may be fixed and it be informed of the same within three months (Action by Revenue Department).

The Committee further observed that the Finance Department should take necessary steps to check the recurrence of excess expenditure in future and the same may be intimated to the Committee within three months.

2. From the above observation of the PAC, it appears that the departments have failed to follow the rules/instructions on the subject issued from time to time. The latest instructions on the subject issued by the Finance Department vide their letter No. 15/2/90-3B&C, dated 4th May, 1990 are quite clear and relevant in this matter. Para-2 of the said instructions referred to above makes it clear that the Heads of Departments/Drawing and Disbursing Officers have to keep a close watch over the progress of expenditure and should not in any case allow appropriate for any unit subordinate to the unit to be exceeded without the prior approval of the Competent authority. The Drawing and Disbursing Officer/Controlling Officer/Head of Department should exercise tight control to avoid incurring excess expenditure as such incurring of excess expenditure over and above the sanctioned grants is in violation of the constitutional provisions and also amounts to disregard of the decision of Legislature. The main reasons for the excess expenditure appearing every year under various grants are defective budgeting and other budgetary irregularities being committed by the Drawing and Disbursing Officer/Controlling Officer /Heads of Department. The PAC have been making pointed references to these defects in all their previous reports but regrettably these defects still continue to exist. It, therefore, should be ensured that the Finance Department instructions issued in this regard vide their letter No. 28/60/84-1B&C, dated 1.3.85 (Copy enclosed) are followed meticulously in future in order to avoid further criticism by the PAC in this matter. I am, therefore, to request you that the observation of the PAC may please be brought to the notice of all concerned and the instructions on the subject are strictly complied with.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/93-3B&C

Dated 1<sup>st</sup> July, 1993.

A copy is forwarded to Accountant General, (A&E) & (Audit) Haryana, Chandigarh for information.

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/93-3B&C

Dated 1st July, 1993.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, for information with reference to his letter No. PAC/48/92/7333, dated 19-4-93.

Sd/-  
(JOGINDER NATH JULKA)  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/93-3B&amp;C

Dated 1st July, 1993.

A copy is forwarded to all the Financial Commissioners and Administrative Secretaries to Govt., Haryana for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

*Sd/-*  
(JOGINDER NATH JULKA)  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department

To

- (i) All the Financial Commissioners Haryana.
- (ii) All Administrative Secretaries to Govt., Haryana.

U. O. No. 15/2/93-3B&amp;C

Dated 1<sup>st</sup> July, 1993.

A copy is forwarded to all the Branch Officers/Superintendents of the Finance Department for information and necessary action.

2. Their attention is invited to the observation made by the PAC which has taken a serious view of the excess expenditure occurring from time to time. It is, therefore, requested that the Budget Estimates/Revised Estimates should be framed by them in a realistic manner so that there is no recurrence of excess expenditure in future. They should also ensure that the various irregularities committed by the Department from time to time regarding the excess expenditure are kept in view while framing the Budget/Revised Estimates and instructions issued for the preparation of Budget Estimates from time to time on the subject are meticulously followed.

*Sd/-*  
(JOGINDER NATH JULKA)  
Under Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in Finance Department.

U. O. No. 15/2/93-3B&amp;C

Dated 1<sup>st</sup> July, 1993.

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**No. 15/2/90-3B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments in Haryana,  
Commissioners, Ambala, Hisar, Gurgaon and Rohtak Divisions,  
The Registrar, Punjab and Haryana High Court.

**Dated, the 4th May, 1990.**

**Subject : Excess over voted grants/charged appropriations.**

Sir,

I am directed to invite your attention to the Finance Department circular letter No. 15/2/88-3B&C, dated 23<sup>rd</sup> August, 1988 on the subject cited above wherein it was pointed out that expenditure under various major heads of accounts should under no circumstances be allowed to exceed the budget allotments but it has been found that there is lack of financial discipline in as much as expenditure is not restricted by various Department to the sanctioned budget grants. The Public Accounts Committee in its 30<sup>th</sup> Report has observed as under :-

“The Committee are displeased to note that case of excess expenditure over the grants/appropriations continues to occur despite the committee’s observation time and again that the expenditure should be limited to the grants/appropriations as authorized by the legislature.

As earlier recommended by the committee in their 20<sup>th</sup>, 24<sup>th</sup> and 27<sup>th</sup> reports, the Finance Department should investigate cases of excess expenditure in and take effective remedial measures to eliminate their recurrence. The committee would like to have a detailed compliance report to this effect within three months.

The committee also reiterate that one of the major reasons for excess expenditure over grants/appropriations in the lack of proper reconciliations of figures of expenditure by the Departments with those booked in the office of Accountant General (A&E) and that the Finance Department should take effective steps to ensure that all the Departments reconcile figures of expenditure regularly with that office so that the cases of excess expenditure occurring due to misclassification or wrong adjustments could be avoided.”

2. It is evident from the above observation of the Public Accounts Committee that the instructions issued by the Finance Department from time to time and various provisions of rules on the subjects are not being followed meticulously. In this connection I am again to bring to your notice that under the Constitution of India, no expenditure which is likely to involve excess over the authorized grants can be incurred in anticipation of approval of the Legislature. (See Article 206 (3), 267 (2), 204 and 205 of the Constitution of India and also paras 17.14 and 17.15 of PFR, Vol. I and para 14.1 of Punjab Budget Manual. This being so the expenditure of sums in excess of the provisions is a constitutional irregularity. The PAC in its earlier reports has also

viewed with great concern the recurrence of such type of budgetary irregularities year after year in its various reports. Under para 12.3 & 12.4 of the Punjab Budget Manual, the Heads of Departments are squarely responsible to ensure that the budget allotments are not exceeded in any case. Para 12.5 further enunciated that this control is to be made effective from below in as much as the disbursing officer in every Department is directly responsible for the expenditure incurred against the grants allotted to him under each primary unit of appropriation. He should keep a close watch over the progress of expenditure and in no case should allow the appropriation for any unit or any item subordinate to the unit to be exceeded without prior approval of the competent authority. While presenting bills to the treasuries, they should ensure that the budget allotments are not being exceeded in any case. Where there is reason to anticipate any excess expenditure, he should approach the superior officers for additional funds for the purpose. Para 2.10 (b)(1) & (2) and para 17.2 of the Punjab Financial Rules, Vol. I further stipulate that public money cannot be spent without the sanction of the competent authority and without proper appropriation. Like drawing and Disbursing Officers who are responsible for ensuring that the budget allotments under each primary unit of appropriation are not exceeded, the Heads of Departments under para 12.4 of the manual are also responsible for taking necessary steps to prevent expenditure in excess of a grant by transfer from one Drawing Officer to another under their powers of appropriation within the primary unit of appropriation, (b) by exercise of their delegated powers of reappropriation (c) by application for extra grant under the prescribed rules as soon as necessity for this course becomes definitely clear. Paras 12.9 to 12.12 and the Appendices G, H & J lay down detailed procedural formalities to enable the Heads of Department to maintain such control.

3. In view of that has been stated above and having regarding to the urgent need for financial discipline as envisaged by the financial rules and financial propriety in its imperative that greatest care and diligence be exercised to ensure that no excess expenditure is incurred in future over and above the sanctioned grants. I am, therefore, to request you that these instructions and relevant provisions of rules may please be noted for strict compliance and these may also be brought to the notice of all concerned under your administrative control.

4. The receipt of this communication may kindly be acknowledged.

Yours faithfully,

Sd/-  
Superintendent, Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/90-3B&C

Dated, Chandigarh, the 4<sup>th</sup> May, 1990.

A copy is forwarded to Accountant General, Haryana, for information.

Sd/-  
Superintendent, Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/90-3B&C

Dated, Chandigarh, the 4<sup>th</sup> May, 1990.

A copy is forwarded to the Secy., Haryana Vidhan Sabha, for information, w.r.t. his

letter No. PAC/47/8464, dated 27<sup>th</sup> March, 1990.

*Sd/-*  
Superintendent, Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Govt. Haryana for information & necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

*Sd/-*  
Superintendent, Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners & All Administrative  
Secretaries to Government, Haryana.

U.O. No. 15/2/90-3B&C

Dated, Chandigarh, the 4<sup>th</sup> May, 1990.

A copy is forwarded to all the Branch Officer, Superintendent and Deputy Superintendent in Finance Department (except Finance Regulations Branch) for information and necessary action.

2. Their attention is invited to the observations made by the PAC which has taken a serious view of the excess expenditure occurring from time to time. It is, therefore, requested that the Budget Estimate/Revised Estimates should be framed by them in such a realistic manner so that there is no recurrence of excess expenditure in future. They should also ensure that the various irregularities committed by the Departments from time to time regarding the excess expenditure are kept in view while framing the Budget/Revised Estimates and instructions issued for the preparation of estimates from time to time on the subject are meticulously followed.

*Sd/-*  
Superintendent, Budget & Committee,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Branch Officer/Supdt./Dy. Supdt. in  
Finance Department (Expenditure controlled  
branches only).

U.O. No. 15/2/90-3B&C

Dated, Chandigarh, the 4<sup>th</sup> May, 1990.

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**Most Immediate/P.A.C. Business****No. 15/2/88-3B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments,  
Commissioners, Ambala and Hisar Divisions,  
The Registrar, Punjab and Haryana High Court.

**Dated, Chandigarh, the 23rd August, 1988****Subject : Excess over voted grants/charged appropriations.**

Sir,

I am directed to invite your attention to Finance Department circular letter No. 15/39/86-3 B&C, dated 25<sup>th</sup> March, 1987 on the subject noted above, wherein it was pointed out that the expenditure under various Manor Heads of Accounts should under no circumstances be allowed to exceed the budget allotment and that the funds be arranged first before incurring any unforeseen expenditure not provided in the Budget Estimates.

2. The Public Accounts Committee in its 27<sup>th</sup> Report has observed as under :-

“The Committee further note that in their written explanation for the excess expenditure, bulk of the departments. had attributed the excess expenditure to various reasons but during oral evidence when called upon to substantiate their explanations by reasons-wise breakup of excess expenditure, they could not do so. The queer instance of this was the excess expenditure of Rs. 4231271/- relating to Revenue Department.”

It is evident from the above observation of the Public Accounts Committee that it has taken a serious view of the written explanations regarding excess expenditure submitted by various Head of Departments.

3. You are, therefore, requested to ensure that the Head of Departments while submitting their explanations regarding excess expenditure take into account the following points in view :-

- (i) the replies should be based on full facts and figures;
- (ii) circumstances under which the amounts could not be taken through supplementary estimates or from contingency fund;
- (iii) circumstances under which the expenditure had become in escapable.

4. I am, therefore, to request you to kindly bring these observations to the notice of all concerned for strict compliance in future so that the budget estimates are prepared on more realistic basis.

5. Please acknowledge receipt of this communication.

Yours faithfully,

Sd/-

Under Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/88-3B&amp;C

Dated the 23/8/88

A copy is forwarded to the Accountant General, Haryana for information.

*Sd/-*

Under Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 15/2/88-3B&amp;C

Dated the 23/8/88

A copy is forwarded to the Secretary, Haryana Vidhan Sabha for information.

*Sd/-*

Under Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to All the Financial Commissioners and Administrative Secretaries to Govt. Haryana for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

*Sd/-*

Under Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioners and  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 15/2/88-3B&amp;C

Dated the 23/8/88

A copy is forwarded to 11 Branch Officers, Supdts and Dy. Supdts, in Finance Department (except Finance Regulations Branch) for information and necessary action.

2. They are requested to investigate cases of excess expenditure in detail and take effective remedial measures to eliminate their recurrence. A report to this effect may please be sent to Budget & Committee Branch within a month so that Public Accounts Committee may be informed accordingly.

*Sd/-*

Under Secretary, Finance (B)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Branch Officers/Supdts. and Dy. Supdts. in F.D.  
(Except Finance Regulation Br. Officers).

No. 15/2/88-3B&amp;C

Dated the 23/8/88

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**MOST IMMEDIATE/P.A.C. BUSINESS****No. 15/39/86-3B&C**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Departments in Haryana,  
Commissioners, Ambala and Hisar Divisions,  
The Registrar, Punjab and Haryana High Court.**Dated, Chandigarh, the 25th March, 1987.****Subject : Excess over voted grants/charged Appropriations.**

Sir,

I am directed to invite your attention to Finance Department letter No. 5/1/80-5B&C, dated 29<sup>th</sup> August, 1980 on the subject noted above, wherein it was pointed out that the expenditure under various Major Heads of Accounts should under no circumstances be allowed to exceed the budget allotment and that the funds be arranged first before incurring any unforeseen expenditure not provided in the Budget Estimates.

2. The Public Accounts Committee in its 24<sup>th</sup> Report has observed as under :-

“The Committee are constrained to observe that cases of excess expenditure over the grants/appropriations continue to occur despite the Committee’s observations time and again. In this connection, the Committee invite attention to paras 1 to 5 of their 20<sup>th</sup> Report and desire that expenditure should be limited to the grants/appropriations as authorized by the Legislature. The Committee think that it should not be difficult for the departments to assess their budgetary requirements accurately particularly for such items as pay, D.A., A.D.A., T.A. etc., which are of recurring nature by virtue of their experience of such expenditure in the past. The Committee fail to appreciate recurrence of cases of excesses when the departments can take timely steps to obtain additional funds through Supplementary grants or by advances from contingency funds, as the case may be, to meet the excess expenditure.”

It is evident from the above observation of the Public Accounts Committee that it has taken a serious view of the excess expenditure over the voted grants/charged appropriations. You are, therefore, requested to ensure that the excesses over voted grants/appropriations do not occur in future and that final re-appropriation orders should conform to the figures of actual expenditure as reconciled with Accountant General, Haryana.

3. I am, accordingly, to request you to kindly bring these observations to the notice of all concerned for strict compliance in future, so that the budget estimates are prepared on more realistic basis.

4. Please acknowledge receipt of this communication.

Yours faithfully,

Sd/-

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

No. 15/39/86-3B&amp;C

Dated, Chandigarh, the 25<sup>th</sup> March, 1987.

A copy is forwarded to the Accountant General, Haryana, Chandigarh, for information.

*Sd/-*

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

No. 15/39/86-3B&amp;C

Dated, Chandigarh, the 25<sup>th</sup> March, 1987.

A copy is forwarded to the Secretary, Haryana Vidhan, for information.

*Sd/-*

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and all Administrative Secretaries to Govt., Haryana, for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

*Sd/-*

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Financial Commissioners and All Administrative  
Secretaries to Government, Haryana.

U.O. No. 15/39/86-3B&amp;C

Dated, Chandigarh, the 25<sup>th</sup> March, 1987.

A copy is forwarded to all Branch Officers, Superintendents and Dy. Superintendents in Finance Department (Except Regulations Branch), for information and necessary action.

2. They are requested to investigate cases of excesses expenditure in details and take effective remedial measures to eliminate their recurrence. A report of this effect may please be sent to Budget and Committee Branch within a month so that Public Accounts Committee may be informed accordingly.

*Sd/-*

Deputy Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Branch Officers, Superintendents and Deputy Superintendents in  
Finance Department (Except Finance Regulation Branch).

U.O. No. 15/39/86-3B&amp;C

Dated, Chandigarh, the 25<sup>th</sup> March, 1987.

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**No. 28/30/82-5B&C**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.

**Dated, Chandigarh, the 21st September, 1983.**

**Subject : Financial indiscipline — Excess expenditure over the sanctioned budget grant.**

Sir,

I am directed to invite reference to the subject noted above and to say that it has been observed by the Finance Department that there is a lack of financial discipline in as much as the expenditure is not restricted by various departments to the sanctioned budget grant. Besides defeating the purpose behind the exercise of budget formulation, it also results in avoidable expenditure over the grant approved by the Vidhan Sabha. It is a serious irregularity resulting, inter alia, in serious audit paras. Government view this as a serious irregularity and by issuing instructions from time to time have very often stressed the need to exercise control on expenditure. With this end in view, all the Budget and Accounts Officers posted in the departments are requested to assist the Heads of Departments to exercise control on the expenditure so as to restrict the same within the sanctioned budget grants.

Yours faithfully,

Sd/-

Joint Secretary Finance (B),  
Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all the :-

Financial Commissioners to Government, Haryana.  
Administrative Secretaries to Government, Haryana,  
for information and necessary action.

Sd/-

Joint Secretary Finance (B),  
Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Financial Commissioners to Govt., Haryana  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 28/30/82-5B&amp;C

Dated, Chandigarh, the 21<sup>st</sup> September, 1983.

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**Subject : Excess over voted grants/charged appropriations**

Will all the Administrative Secretaries to Government, Haryana, kindly refer to the Finance Department's U.O. No. 2852-3B&C-76, dated the 9<sup>th</sup> August, 1976, on the subject cited above.

2. While going through the cases of excesses over voted grants/charged appropriation for the year 1974-75 of various Departments, requiring regularisation by the Legislature in accordance with the provisions of Article 205 of the Constitution,—vide list enclosed at Annexure the Public Accounts Committee of Haryana Vidhan Sabha,—vide paragraph 4 of its fourteenth Report on Appropriation Accounts and Finance Accounts of Haryana Government for the year 1974-75 and the Report of the Comptroller and Auditor General of India for the year 1974-75 (Excluding the paragraphs relating to Corporations/Boards) has made the following observations/recommendations :-

“The Committee regret to observe that expenditure was incurred in excess of the grants/appropriations by certain departments in the above cases. The Committee feel that the Departments should forecast their budgetary requirements accurately and keep the expenditure within the budget provisions. In case, on any occasion, the incurring of expenditure in excess of the grants/appropriations become unavoidable, the Departments should obtain additional funds through Supplementary grants or by taking advance from the Contingency Fund.

The Committee recommend that the Finance Department should investigate the reasons for the excess expenditure and fix responsibility on the Controlling Officers who allowed the excess expenditure to be incurred. In these connection, attention is also invited to the observations contained in para 4 of the Committee's 11<sup>th</sup> Report subject to the above observations the Committee recommend that the excess expenditure indicated above may be regularized by the Legislature under Article 205 of the Constitution of India.”

3. The above observations of the Public Accounts Committee may kindly be brought to the notice of all concerned for strict compliance. The reasons for incurring expenditure in excess of the budgeted grants may be investigated and responsibility for the same may be fixed under advice to the Finance Department. All the Controlling Officers should further be asked to ensure that expenditure under various heads is in no circumstances, allowed to exceed the budget allotment and that funds are arranged before incurring any unforeseen expenditure not provided for.

Sd/-

Deputy Secretary Finance (B),  
for Secretary to Government, Haryana,  
Finance Department.

To

The Financial Commissioner and  
All Administrative Secretaries to Govt., Haryana.

**U.O. No. 15/45/79-3B&C**

**Dated 25th January, 1980**

No. 15/45/79-3B&amp;C

Dated 25<sup>th</sup> January, 1980

A copy, with a copy of the enclosure is forwarded to all Heads of Department for information and necessary action.

*Sd/-*  
Deputy Secretary Finance (B),  
for Secretary to Government, Haryana,  
Finance Department.

No. 15/45/79-3B&amp;C

Dated 25<sup>th</sup> January, 1980

A copy is forwarded for information to :-

The Accountant General, Haryana, Chandigarh  
The Secretary, Haryana Vidhan Sabha Secretariat, Chandigarh.

*Sd/-*  
Deputy Secretary Finance (B),  
for Secretary to Government, Haryana,  
Finance Department.

A copy is forwarded to all Branch Officers, Superintendents and Deputy Superintendents in the Finance Department (except Finance Regulations) for information and necessary action.

The Deputy Superintendent B&C (II) Br. may please initiate action for getting the excesses over voted grants/charged appropriation for the year 1974-75 Legislature under Article 205 of the Constitution of India.

*Sd/-*  
Deputy Secretary Finance (B),  
for Secretary to Government, Haryana,  
Finance Department.

To

All Branch Officers, Superintendents and  
Deputy Superintendents in Finance Department.

U.O. No. 15/45/79-3B&amp;C

Dated 25<sup>th</sup> January, 1980

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**ANNEXURE****Revenue Portion**

1. 2-General Administration
2. 5-Excise and Taxation
3. 6-Finance
4. 8-Buildings and Roads
5. 9-Education
6. 20-Forest
7. 21-Community Development

**Capital Portion**

1. 13-Social Welfare and Rehabilitation
2. 15-Irrigation
3. 18-Animal Husbandry
4. 23-Transport
5. 25-Loans and Advances by State Government

**CHARGED APPROPRIATION****Revenue Portion**

1. 2-General Administration
2. 3-Home
3. 8-Buildings and Roads

**Capital Portion**

8. Buildings and Roads.

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**क्रमांक 34/8/97-2 बवक**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

प्रबन्ध निदेशक, हरियाणा विद्युत प्रसारण निगम, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा विद्युत उत्पादन निगम, पंचकुला।  
 प्रबन्ध निदेशक, उत्तर हरियाणा बिजली वितरण निगम, पंचकुला।  
 प्रबन्ध निदेशक, दक्षिण हरियाणा बिजली वितरण निगम, विद्युत सदन, विद्युत नगर, हिसार।  
 प्रबन्ध निदेशक, लघु उद्योग एवं निर्यात निगम, चण्डीगढ़।  
 प्रबन्ध निदेशक, हरियाणा एग्री इन्डस्ट्रीज निगम, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा औद्योगिक विकास निगम, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा वित्तीय निगम, सैक्टर 17, चण्डीगढ़।  
 प्रबन्ध निदेशक, हरियाणा राज्य लघु सिंचाई एवं नलकूप निगम, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा पर्यटन निगम, चण्डीगढ़।  
 प्रबन्ध निदेशक, हैफेड, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा बीज विकास निगम, सैक्टर-2, पंचकुला।  
 सचिव, हरियाणा ब्यूरो आफ पब्लिक इन्टरप्राइजिज, न्यू सचिवालय भवन, हरियाणा सिविल सचिवालय, सैक्टर-17, चण्डीगढ़।  
 प्रबन्ध निदेशक, हरियाणा खनिज निगम, एच.एस.आई.डी.सी. कार्यालय, वाणिज्य निकुन्ज, उद्योग विहार, फेज 5, गुडगांव।  
 मुख्य प्रशासक, हरियाणा शहरी विकास प्राधिकरण, सैक्टर-6, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा अनुसूचित जाति वित्त एवं विकास निगम लिमिटेड।  
 अध्यक्ष, हरियाणा प्रदूषण कंट्रोल बोर्ड, एस.सी.ओ.11 ए, सैक्टर-7 सी, चण्डीगढ़।  
 हरियाणा, वेयरहाऊसिंग निगम, पंचकुला।  
 प्रबन्ध निदेशक, हरियाणा भूमि सुधार एवं विकास निगम, पंचकुला।  
 मुख्य प्रशासक, कुरुक्षेत्र विकास बोर्ड, कुरुक्षेत्र।  
 प्रबन्ध निदेशक, सडकें तथा पुल विकास निगम लिमिटेड।

**दिनांक, 22.03.2011 चण्डीगढ़ (22nd March, 2011)**

**विषय :** सार्वजनिक उपक्रम समिति द्वारा प्रकाशित विभिन्न रिपोर्टों में दिये अवलोकनों/सिफारिशों तथा बकाया पैरों बारे त्रैमासिक प्रगति रिपोर्ट (31.03.2011) भेजने बारे।

महोदय,

मुझे निदेश हुआ है कि मैं आपका ध्यान उपरोक्त विषय पर वित्त विभाग के पत्र क्रमांक 669-3 बवक 77/6546 दिनांक 10 मार्च 1977 तथा समय-2 पर जारी किये स्मरण पत्रों की ओर दिलाऊं, जिसमें सार्वजनिक उपक्रम समिति द्वारा प्रकाशित विभिन्न रिपोर्ट्स में दिये गये बकाया पैरों के निपटान के सम्बन्ध में विस्तृत कार्यविधि दर्शाई हुई है तथा अनुरोध करूं कि कार्यविधि के अनुसार प्रत्येक तिमाही की समाप्ति के उपरान्त 15 जनवरी, 15 अप्रैल, 15 जुलाई, व 15 अक्टूबर को तिमाही की प्रगति रिपोर्ट प्रशासकीय विभाग के माध्यम से वित्त विभाग को प्रेषित की जानी अनिवार्य है। दिनांक 31.03.2011 को समाप्त तिमाही की प्रगति रिपोर्ट देय हो गई हैं। अतः आपसे अनुरोध है कि 31.03.2011 तक की प्रगति रिपोर्ट अविलम्ब प्रशासकीय विभाग के माध्यम से भेजने की कृपा करें।

कृपया यह भी सुनिश्चित करें कि भविष्य में प्रगति रिपोर्ट निर्धारित समय पर प्रशासकीय विभाग के माध्यम से वित्त विभाग को अवश्य ही पहुंच जानी चाहिए ।

भवदीय,

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग ।

एक प्रति सम्बन्धित वित्तायुक्त एवं प्रधान सचिवों/प्रशासकीय सचिवों को सूचनार्थ एव आवश्यक कार्यवाही हेतु प्रेषित है। उनसे अनुरोध है कि उनके विभाग से सम्बन्धित 31.03.2011 तक की प्रगति रिपोर्ट शीघ्र ही वित्त विभाग को भिजवाने की कृपा करें। कृपया सम्बन्धित निगमों को निर्देश जारी करने का कष्ट करें कि भविष्य में तिमाही प्रगति रिपोर्ट निर्धारित समय पर उनके माध्यम से वित्त विभाग को अवश्य भेजा करें।

हस्ता: /—

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग ।

सेवा में

सभी सम्बन्धित वित्तायुक्त एवं प्रधान सचिवों/  
प्रशासकीय सचिव, हरियाणा सरकार ।

अशा: क्रमांक 34/8/97-2 बवक

दिनांक, 22.03.2011 चण्डीगढ़

क्रमांक 34/8/97-2 बवक

दिनांक, 22.03.2011 चण्डीगढ़

एक प्रति सचिव, हरियाणा विधान सभा को सूचनार्थ हेतु प्रेषित है।

हस्ता: /—

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग ।

एक -2 प्रति वित्त विभाग के सभी अधिकारियों/अधीक्षको को सूचना एवं आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उनसे अनुरोध है कि सम्बन्धित विभागों द्वारा निर्धारित समय पर प्रगति रिपोर्ट भेजना सुनिश्चित करने हेतु उपर्युक्त कार्यवाही करने की कृपा करें।

हस्ता: /—

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग ।

सेवा में

वित्त विभाग के सभी अधिकारी/  
अधीक्षक ।

क्रमांक 34/8/97-2 बवक

दिनांक, 22.03.2011 चण्डीगढ़

क्रमांक 34/8/97-2 बवक

दिनांक, 22.03.2011 चण्डीगढ़

एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा को सूचनार्थ हेतू प्रेषित है ।

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

एक प्रति प्रति सदस्य सचिव, एच.बी.पी.ई. को सूचना एवं आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उनसे अनुरोध है कि सम्बन्धित बोर्ड/निगमों द्वारा निर्धारित समय पर प्रगति रिपोर्ट अपने प्रशासकीय विभाग के माध्यम से भेजना सुनिश्चित करने हेतु वांछित कार्यवाही करने की कृपा करें।

अधीक्षक बजट व कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सदस्य सचिव, एच.बी.पी.ई

क्रमांक 34/8/97-2 बवक

दिनांक, 22.03.2011 चण्डीगढ़

**Encls.**

**Pending Recommendations of CPU**

<b>Board/Corporations</b>	<b>Report</b>	<b>Para</b>
1. HVPNL, HPGCL, UHBVNL & DHBVNL	7 <sup>th</sup> CPU 22 <sup>nd</sup> CPU 29 <sup>th</sup> CPU 33 <sup>rd</sup> CPU 35 <sup>th</sup> CPU 38 <sup>th</sup> CPU 41 <sup>st</sup> CPU 43 <sup>rd</sup> CPU 44 <sup>th</sup> CPU 48 <sup>th</sup> CPU 49 <sup>th</sup> CPU 50 <sup>th</sup> CPU 51 <sup>st</sup> CPU 52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU  54 <sup>th</sup> CPU 55 <sup>th</sup> CPU 56 <sup>th</sup> CPU 57 <sup>th</sup> CPU	30 28 20, 25, 24, 27, 23 21 32, 33, 34, 39 15, 16, 18, 19, 20, 29, 31, 33 5-7, 9-11 19, 20, 26, 38, 44 12 1-3, 7 to 10 1-3, 7 1-6, 7-13 1, 6-10, 11-14, 37-38, 40, 41, 42, 43, 44 1, 9, 10 1-5, 6-7 1-2, 6-7 5-6
2. Haryana State Minor Irrigation & Tubewells Corp.	42 <sup>nd</sup> CPU 51 <sup>st</sup> CPU	(4.1.2.) 5, 6
Name of Department- Industries		
3. Haryana State Small Industries Export Corporation.	19 <sup>th</sup> CPU 43 <sup>rd</sup> CPU 51 <sup>st</sup> CPU	11 3, 4, 7 8
4. Haryana State Industrial and Infrastructure Dev. Corporation.	48 <sup>th</sup> CPU 50 <sup>th</sup> CPU 52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU 54 <sup>th</sup> CPU 57 <sup>th</sup> CPU	21 21 14-15 15-23 8 1-4
5. Haryana Financial Corporation.	22 <sup>nd</sup> CPU 34 <sup>th</sup> CPU 37 <sup>th</sup> CPU 44 <sup>th</sup> CPU 48 <sup>th</sup> CPU 49 <sup>th</sup> CPU 50 <sup>th</sup> CPU 52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU 54 <sup>th</sup> CPU 56 <sup>th</sup> CPU 57 <sup>th</sup> CPU	7, 24, 1, 7, 24, 4, 7, 24, 5 30 22 12 45 1-8 4-6, 22-25 18 45, 46 11 8-17 9-10
Name of Department- Agriculture		
6. Haryana Agro. Industries Corp.	16 <sup>th</sup> CPU 23 <sup>rd</sup> CPU 38 <sup>th</sup> CPU 48 <sup>th</sup> CPU	6.29 14 to 16 8 27-33

<b>Board/Corporations</b>	<b>Report</b>	<b>Para</b>
	52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU 56 <sup>th</sup> CPU 57 <sup>th</sup> CPU	17, 20-21 29-36 3-5 7
Name of Department- Agriculture		
7. Haryana land Reclamation & Dev. Corporation.	33rd CPU 49th CPU 53 <sup>rd</sup> CPU	9 11 39
8. Haryana Warehousing Corporation	49th CPU 50th CPU 52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU 55 <sup>th</sup> CPU	13 11-19 19 28, 47 8-13
9. Haryana Seeds Dev. Corporation Ltd.	48th CPU 49th CPU 52 <sup>nd</sup> CPU 53 <sup>rd</sup> CPU	2, 5, 39 9 16 2-5
10. Haryana Tourism Corporation Ltd.	48 <sup>th</sup> CPU 53 <sup>rd</sup> CPU	10, 11 24-27
Name of Department- Cooperation		
11. HAFED	22nd CPU	7.29.2
Name of Department-Mines & Geology		
12. Haryana Minerals Ltd.	41st CPU 45th CPU 48th CPU	18 1 to 14 23, 24, 41
Name of Department- Environment		
13. Haryana State Pollution Control Board	46th CPU	8-10
Name of Department- Town & Country Planning		
14. Haryana Urban Dev. Authority	47th CPU	1-20
Name of Department- Urban Development		
15. Kurukshetra Dev. Board.	25th CPU	1, 2, 3, 6
Name of Department- Welfare of SC & BC		
16. Haryana SC Finance & Development Corporation Limited (Review)	54 <sup>th</sup> CPU	2 – 7
Name of Department- PWD (B&R)		
17. Haryana Roads & Bridges Development Corp. Ltd.	55 <sup>th</sup> CPU 57 <sup>th</sup> CPU	14 8

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**No. 34/3/91-2B&C**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

All the Heads of Department in the State,  
The Managing Directors/Chief Administrator of all  
Govt. Corporations/Companies/Boards/HUDA.

**Dated, Chandigarh, the 7th May, 1992****Subject : Submission of Quarterly progress report on the recommendations of the Committee on Public Undertaking.**

Sir,

I am directed to refer you to the subjected noticed above and to say that on reconsidering, it has not been decided that the work relating to the Quarterly progress report on the recommendations of the Committee on Public Undertaking of Haryana Vidhan Sabha hitherto-for being dealt in with PE (FD) Branches of Finance Department will now onwards be taken up back again by Budget & Committee Branch of the Finance Department. Therefore, it is requested that henceforth all communications on the subject cited above be addressed to the Financial Commissioner & Secretary to Govt. Haryana, Finance Department (in Budget & Committee Branch) accordingly.

Yours faithfully,

*Sd/-*

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 34/3/91-2B&amp;C

Dated 7<sup>th</sup> May 1992

A copy is forwarded to the Secretary Haryana Vidhan Sabha Chandigarh for information & necessary action.

*Sd/-*

Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to the following for information and necessary action :-

1. All the Financial Commissioner to Govt., Haryana.
2. All the Administrative Secretaries to Govt., Haryana.
3. All the Officers in Finance Department/All the Branch Supdts. in Finance Department.

4. Incharge Circulating branch.

*Sd/-*  
Under Secretary Finance (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

1. All the Financial Commissioner to Govt., Haryana.
2. All the Administrative Secretaries to Govt., Haryana.
3. All the Officers in Finance Department/All the Branch Supdts.  
in Finance Department.
4. Incharge Circular branch.

U.O. No. 34/3/91-2B&C

Dated 7.5.92

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**विषय :** सार्वजनिक उपक्रम समिति की विभिन्न रिपोर्टों में कमेटी द्वारा किए गए अवलोकनों/सिफारिशों बारे निगमों/बोर्डों द्वारा त्रैमासिक प्रगति रिपोर्ट भेजने हेतु।

क्या सभी वित्तायुक्त एवं सचिव, हरियाणा सरकार तथा प्रशासकीय सचिव, हरियाणा, उपरोक्त विषय पर सचिव, हरियाणा विधान सभा के पत्र क्रमांक 5-सी.पी.यू./ईम्प/1983-84/5809, दिनांक 21.3.91 (प्रति संलग्न है) की ओर ध्यान देने का कष्ट करेंगे।

2. उनसे अनुरोध है कि अपने अधीन उपरोक्त संदर्भित पत्र के साथ संलग्न सूची में दर्शाई गई निगमों/बोर्डों की ही उन पैरों बारे त्रैमासिक प्रगति रिपोर्ट वित्त विभाग को भेजें जिन रिपोर्टों में सार्वजनिक उपक्रम समिति ने अवलोकन/सिफारिशों की हैं, अन्य शेष जो आपके अधीन निगम/बोर्ड/कम्पनियां हैं तथा संलग्न सूची में विधान सभा द्वारा नहीं दर्शाई गई हैं, अर्थात् सार्वजनिक उपक्रम समिति के **perview** में नहीं आती है तथा उन बारे वित्त विभाग को तब तक त्रैमासिक प्रगति रिपोर्ट भेजने की आवश्यकता नहीं है जब तक इस संबंध में कोई निर्णय नहीं लिया जाता। लिए गए निर्णय बारे शीघ्र अति शीघ्र अवगत करवाने के भरसक प्रयत्न किए जायेंगे।

3. कृपया उपरोक्त निर्णय अपने अधीन विभागों/निगमों/बोर्डों क ध्यान में लाने का कष्ट करें।

हस्ता:—

उप अधीक्षक, बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
सभी प्रशासकीय सचिव, हरियाणा सरकार।

**अशा: क्रमांक 34/17/87-2 ब.व.क.**

**दिनांक 30.4.91 (30th April, 1991)**

एक प्रति सदस्य सचिव, एच.बी.पी.ई. को वित्त विभाग के पृष्ठांकन क्रमांक 34/17/87-2ब.व. क., दिनांक 11.4.91 के संदर्भ में आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उनसे अनुरोध है कि जो निगम/बोर्ड/कम्पनियां हरियाणा विधान सभा की सार्वजनिक उपक्रम समिति के **preview** में नहीं आती हैं, उन बारे उनको **preview** में लाने हेतु तत्काल कार्यवाही करें तथा की गई कार्यवाही से वित्त विभाग (बजट एवं कमेटी शाखा) को अवगत करवाने का कष्ट करें ताकि सार्वजनिक उपक्रम समिति द्वारा जिन रिपोर्टों में जो **preview** से बाहर ह, उन बारे अवलोकन/सिफारिशों की हैं तथा उनकी उन द्वारा वित्त विभाग को त्रैमासिक प्रगति रिपोर्ट भेजी जानी अपेक्षित है, भेजी जा सके।

3. इस कार्य को परम अग्रता प्रदान की जाये।

हस्ता:—

उप अधीक्षक, बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सदस्य सचिव,  
एच०बी०पी०ई०

अशा: क्रमांक 34/17/87-2 ब.व.क.,

दिनांक चण्डीगढ़, 30-4-91

**Contd...**

**Encls.**

**Secretary, Haryana Vidhan Sabha Secretariat to the Financial Commissioner and Secretary to Government, Haryana, Finance Department, Chandigarh.**

**Subject : Quarterly Progress Report on the observations/recommendations made in the 11th Report (Special) of the Committee on Public Undertakings (1982-83) on the General Working of Public Undertakings/Boards for the quarter ending 31st December, 1990.**

Sir,

With reference to your letter No. 34/16/90-2B&C, on the subject cited above, I am directed to inform you that at present the Public Undertakings as in the list enclosed are under the preview of the Committee on Public Undertakings of the Haryana Vidhan Sabha and as such no action is to be taken by this Secretariat on the letter under reference which is returned herewith.

<b>Serial No.</b>	<b>List of Public Undertaking</b>
1.	Haryana Financial Corporation, Chandigarh
2.	Haryana State Industrial Development Corpn., Chandigarh
3.	Haryana State Small Industries and Export Corpn., Chandigarh
4.	Haryana State Handloom and Handicrafts Corpn., Chandigarh
5.	Haryana Agro-Industries Corpn., Chandigarh
6.	Haryana Warehousing Corpn., Chandigarh
7.	Haryana Land Reclamation and Dev. Corpn., Chandigarh
8.	Haryana Seed Development Corpn., Chandigarh
9.	Haryana Dairy Dev. Corpn., Chandigarh
10.	Haryana Minor Irrigation (Tubewells) Corpn., Chandigarh
11.	Haryana Tourism Corpn., Chandigarh
12.	Haryana Harijan Kalyan Nigam, Chandigarh
13.	Haryana Tanneries Ltd., Jind
14.	Haryana Breweries Ltd., Murthal
15.	Haryana Matches Ltd. (Buria), Yamunanagar
16.	Haryana Minerals Ltd., Narnaul
17.	Haryana State Electricity Board, Panchkula
18.	Haryana Agriculture Marketing Board, Panchkula
19.	Haryana Housing Board, Chandigarh
20.	Kurukshehra Development Board, Kurukshehra
21.	Haryana Television Ltd., Faridabad
22.	Haryana Concast Ltd., Hisar
23.	Haryana Backward Classes Nigam Ltd., Chandigarh.

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**विषय :** लोक लेखा समिति/सार्वजनिक उपक्रम समिति द्वारा प्रकाशित विभिन्न रिपोर्टों में दिए गए अवलोकनों/सिफारिशों तथा बकाया पैरों पर त्रैमासिक प्रगति रिपोर्ट भेजने बारे।

क्या सभी वित्तायुक्त एवं सचिव तथा प्रशासकीय सचिव, हरियाणा सरकार उपरोक्त विषय पर वित्त विभाग के अंशा. क्र. 34/17/8-2ब व क, दिनांक 30 अक्टूबर, 1987 की ओर ध्यान देने का कष्ट करेंगे?

2. सचिव, हरियाणा विधान सभा ने सूचित किया है कि सार्वजनिक उपक्रम समिति ने अपनी विभिन्न रिपोर्टों में जो अवलोकन/सिफारिशों को हैं तथा जो उन द्वारा निगमों/बोर्डों से सम्बन्धित पैरों का निपटान हो चुका है तथा जो लम्बित हैं उनके बारे सूची भेजी है। अतः आपको आपके अधीन निगमों/बोर्डों से संबंधित लम्बित पैरों की सूची इस अनुरोध के साथ भेजी जाती है कि अपने अधीन निगमों/बोर्डों से सम्बन्धित दर्शाये गये विभिन्न रिपोर्टों में लम्बित पैरों का निपटान शीघ्र करवाने का कष्ट करें तथा भविष्य में लम्बित पैरों की त्रैमासिक प्रगति रिपोर्ट निर्धारित समय तथा प्रोफार्मों में भिजवाने का कष्ट करें। साथ में यह भी अनुरोध है कि यह **Completion Report** भी भेजें कि उनके अधीन सभी निगमों/बोर्डों से संबंधित विभिन्न CPU की रिपोर्टों में जो कमेटी द्वारा अवलोकन/सिफारिशों की गई हैं उनसे सम्बन्धित त्रैमासिक प्रगति रिपोर्ट वित्त विभाग को भेज दी गई है।

हस्ता:—

अवर सचिव, वित्त (बजट),  
कृते : वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं सचिव, हरियाणा सरकार।  
सभी प्रशासकीय सचिव, हरियाणा सरकार।

अशा० क्र. 34/17/87-2बवक,

दिनांक 7/8 अप्रैल, 1988 (7th/8th April, 1988)

पृ. क्रमांक 34/17/87.2, बवक,

दिनांक 7/8 अप्रैल, 1988 ।

एक प्रति सचिव, हरियाणा विधान सभा को उनके पत्र क्रमांक 6सी.पी.यू.3एम.पी./1987-88/3234, दिनांक 11 फरवरी, 1988 के संदर्भ में सूचनार्थ भेजी जाती है।

हस्ता:—

अवर सचिव, बजट व कमेटी,  
कृते : वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ. क्रमांक 34/17/87-2बवक,

दिनांक 7/8 अप्रैल, 1988 ।

एक प्रति सभी प्रबन्धक निदेशक निगमों/बोर्डों को आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उनसे पुनः अनुरोध है कि संलग्न सूची के अनुसार वांछित त्रैमासिक प्रगति रिपोर्ट निर्धारित समय तथा प्रोफार्मों में अपने सम्बन्धित प्रशासकीय विभाग के माध्यम से वित्त विभाग को भिजवाने का कष्ट करें।

हस्ताः/—

अवर सचिव, वित्त (बजट),  
कृते : वितायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

एक प्रति वित्त विभाग के सभी अधिकारियों/अधीक्षकों को सूचनार्थ एवं अवश्यक कार्यवाही हेतु भेजी जाती है।

हस्ताः/—

अवर सचिव, वित्त (बजट),  
कृते : वितायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी अधिकारी/अधीक्षक।

अशा0 क्रमांक 34/17/87-2बवक,

दिनांक 7/8 अप्रैल, 1988।

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**No. 5/14/83-PE&IC(FD)**

From

The Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

To

The Managing Director/Chief Executives  
All Corporations/Companies/Boards and  
Major Cooperative Institutions in Haryana State.

**Dated, Chandigarh, the 4th December, 1987.**

**Subject : Eleventh Report (Special) of the Committee on Public Undertakings (1982-83) of the Haryana Vidhan Sabha on the General Working of Public Undertakings/Boards.**

Sir,

I am directed to invite your kind attention to this Department letter No. 5/14/83-PE&IC(FD), dated 8<sup>th</sup> February, 1984 addressed to the Managing Directors/Chief Executive of all the Undertakings in Haryana State and a copy to all the Administrative Secretaries of the concerned Departments, on the subject noted above vide which it was inter-alia emphasized that quarterly progress reports on the observations/recommendations contained in the 11<sup>th</sup> report may be sent after taking speedy and effective action on the recommendations regularly in the following manner :-

Sr. No.	Paragraph No.	Contents of the reports	Detail of the action taken by the Public Undertakings	Remarks
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In this connection it is pointed out that Haryana Vidhan Sabha has observed that most of the Public Undertakings i.e. Corporations/Companies/Boards and Major Cooperative Institutions have not sent their quarterly progress report regularly.

In view of the above you are again requested to please send requisite quarterly progress report in 40 copies, relating to your Organization in annotated form to the Financial Commissioner and Secretary to Govt., Haryana, Finance Department (in B&C Branch) through the Administrative Secretaries concerned for onward transmission to the Secretary, Haryana Vidhan Sabha as desired by them.

It is also pointed out for your information that the quarterly progress reports are required to be submitted to the Budget and Committee Branch of the Finance Department by 15<sup>th</sup> of January, April, July and October respectively. Accordingly, it is requested that the time schedule may invariably be kept in view while submitting the requisite reports.

Yours faithfully,

Sd/-

Joint Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Govt. Haryana for information and necessary action. They are requested to kindly issue necessary instruction in this regard to all the Corporations/Companies/Boards and Major Cooperative Institutions, functioning under their administrative control to send the quarterly progress reports through them to the Finance Department in B&C Branch well in time.

*Sd/-*  
Joint Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To  
All the Administrative Secretaries to  
Govt., Haryana.

U.O. No. 5/14/83-PE&IC(FD),

Dated, Chandigarh, the 4<sup>th</sup> December, 1987.

A copy is forwarded to Financial Commissioners & Secy. to Govt., Haryana, Finance Department (in B&C Branch) with reference to his U.O. No. 34/17/87-2B&C, dated 30.10.1987 for information and necessary action.

*Sd/-*  
Joint Secretary Finance,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To  
The Financial Commissioner & Secy. to Govt., Haryana,  
Finance Department. (in B&C Branch).

U.O. No. 5/14/83-PE&IC(FD)

Dated, Chandigarh, the 4<sup>th</sup> December, 1987.

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**IMMEDIATE****No. 34/1/82-2B&C**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

All the Managing Directors/Chairmen of the Corporations/  
Boards (List attached).

**Dated, Chandigarh, the 8th October, 1982.****Subject : Submission of Quarterly Progress Report on the recommendations/  
observations on the various reports of the Committee on Public Undertakings.**

Sir,

I am directed to refer to the subject noted above and to say that quarterly progress reports on the recommendations/observations made on the various reports of the Committee on Public Undertakings are to be submitted by the Corporations/Boards to the above committee through the concerned Administration Secretaries regularly. It has been observed by the Committee that different attitude is being adopted by the Corporations/Boards in this matter. The committee have viewed this lapse on the part of the Corporations/Boards with grave concern and have expressed their dissatisfaction.

2. I am, therefore, to request you to ensure that in future progress reports are forwarded on the stipulated dates through the concerned Administration Secretaries to the Finance Department for onward transmission to the Haryana Vidhan Sabha (in the enclosed performa).

3. These instructions may please be brought to the notice of all the concerned officials under your control.

Yours faithfully,

*Sd/-*

Under Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

Endst No. 34/1/82-2B&amp;C

Dated, the 8<sup>th</sup> October, 1982.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh, for information.

*Sd/-*

Under Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Government, Haryana, for information and necessary action.

*Sd/-*  
Under Secretary, Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All the Administrative Secretaries to  
Government, Haryana.

U.O. No. 34/1/82-2B&C

Dated, Chandigarh, the 8<sup>th</sup> October, 1982.

### **List of Various Boards in Haryana**

1. Haryana State Electricity Board, Chandigarh.
2. Haryana State Agricultural Marketing Board, Chandigarh.
3. Housing Board, Haryana, Chandigarh.
4. Haryana Khadi and Village Industries Board, Chandigarh.
5. Rural Development Board, Haryana, Chandigarh.
6. Haryana Rajya Sainik Board, Chandigarh.
7. Haryana State Social Welfare Advisory Board, Chandigarh.
8. Haryana State Board for the Prevention and Control of Water Pollution, Chandigarh.
9. Board of School Education, Haryana, Bhiwani.
10. Haryana Urban Development Authority, Chandigarh.
11. Kurukshetra Development Road, Kurukshetra.

### **List of Government Corporations**

1. Haryana Agro Industries Corporation, Chandigarh.
2. Haryana Dairy Development Corporation, Chandigarh.
3. Haryana Financial Corporation, Chandigarh.
4. Haryana Handloom and Handicraft Corporation, Chandigarh.
5. Haryana Harijan Kalyan Nigam, Chandigarh.
6. Haryana State Industrial Development Corporation, Chandigarh.
7. Haryana Land Reclamation and Development Corporation, Chandigarh.
8. Haryana State Minor Irrigation (Tubewells) Corporation, Chandigarh.
9. Haryana State Small Industries and Export Corporation, Chandigarh.
10. Haryana Seeds Development Corporation, Chandigarh.
11. Haryana Warehousing Corporation, Chandigarh.
12. Haryana Tourism Corporation, Chandigarh.
13. Haryana Backward Classes Kalyan Nigam, Chandigarh.
14. Haryana Economically Weaker Sections Corporation Limited, Chandigarh.
15. Haryana Electronics Development Corporation Limited, Chandigarh.
16. Haryana Breweries Limited, Murthal (Sonipat).
17. Haryana Concast Limited, Satrod (Hisar).
18. Haryana Matches Limited, Buria (Ambala).
19. Haryana Minerals Limited, Narnaul.
20. Haryana Tanneries Limited, Jind.
21. Haryana Television Limited, Faridabad.

**ANNEXURE**

**QUARTERLY PROGRESS REPORT OF BOARDS/CORPORATIONS SHOWING ACTION TAKEN OR PROPOSED TO BE TAKEN IN THE IMPLEMENTATION OF THE RECOMMENDATION/OBSERVATION OF THE COMMITTEE ON PUBLIC UNDERTAKINGS FOR THE QUARTER ENDING \_\_\_\_\_**

Sr. No.	Head of Account	Reference to page/para of the PAC/CPU Report	Recommendations/ observations of the PAC/CPU	Action taken/ proposed to be taken	Reasons for delay non-achievement of any progress since the submission of the previous Progress Report	Date when the final decision is likely to be taken
1	2	3	4	5	6	7

\*\*\*\*\*

***These instructions have been Revised vide  
No. 669-3B&C-77/6546, Dated 10.3.1977.***

Copy of letter **No. 2528-7B&C-71/15524 Dated, Chandigarh, the 11th June, 1971** from the Secretary to Government Haryana Finance Department to all Heads of Departments, Commissioner, Ambala Division, All Deputy Commissioners and Sub Division Officer (Civil) etc. etc.

**Subject : Disposal of pending Audit objections — Submission of quarterly progress reports.**

I am directed to invite your attention to the correspondence resting with Finance Department Circular No. 1374-7B&C-71/10419, dated 26/29<sup>th</sup> April, 1971, on the subject wherein it was desired that adhoc committees should be constituted for prompt disposal of audit objections as envisaged in Finance Department Circular No. 3393-3FR-69/18251, dated 30<sup>th</sup> June, 1969. Since the responsibility for the constitution of adhoc committee for settlement of audit objections primarily lies with the Administrative Departments, it is presumed you would have addressed the letter in this matter. This may kindly be confirmed.

It is also requested that quarterly progress report for the disposal of audit objections may be sent by you to F.D./Accountant General, Haryana, through the Administrative Departments concerned.

Copy of same No. and date from the same Officer to the All Administrative Secretaries to Government Haryana in continuation of Finance Department U.O. No. 1374-7B&C-71/10419, dated the 26<sup>th</sup>/29<sup>th</sup> April, 1971 for information and necessary action.

Copy of same No. and date from the same Officer to the Accountant General Haryana, Simla for information in continuation of Finance Department communication No. 1374-7B&C-71/10420 dated the 26<sup>th</sup>/29<sup>th</sup> April, 1971.

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**No. 9/1/2009-6B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Head of Departments in Haryana State.

**Dated, Chandigarh, the 2nd April, 2009**

**Subject : Thirty-Eighth Report of the Committee on Estimates for the year 2008-09.**

Sir,

I am directed to invite your attention on the subject noted above and to say that the Estimates Committee of the Haryana Vidhan Sabha in its Thirty-Eighth Report on the Budget Estimates for the year 2008-09 has observed that the material as well as replies to the questionnaire of the Committee are not sent to them within prescribed period after the receipt of the communication from the Vidhan Sabha. The Committee has taken serious view of this lapse.

2. You are requested to ensure that in future the time limit for supplying the material on the Budget Estimates and replies to the questionnaire framed by the Committee alongwith the self-contained notes regarding schemes/projects in the departments is strictly adhered to so that the work of the Committee is not held up un-necessary for want of replies from the Departments.

Yours faithfully,

*Sd/-*

Superintendent, Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Government Haryana for information and necessary action.

*Sd/-*

Superintendent, Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissions & Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

U.O. No. 9/1/2009-6B&amp;C

Dated, Chandigarh, the 2<sup>nd</sup> April, 2009

No. 9/1/2009-6B&amp;C

Dated, Chandigarh, the 2<sup>nd</sup> April, 2009

A copy is forwarded to the Secretary, Haryana Vidhan Sabha with reference to his letter No. E.C.-37/2008-2009/2517 dated 25.2.2009 for information.

*Sd/-*

Superintendent, Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all Branch Officers/Superintendents in Finance Department for information and necessary action.

*Sd/-*  
Superintendent, Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in  
Finance Department.

U.O. No 9/1/2009-6B&C

Dated, Chandigarh, the 2<sup>nd</sup> April, 2009

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**TOP PRIORITY**

No. 9/1/2008-6B&C

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Head of Departments  
in Haryana State.

**Dated, Chandigarh, the 25th April, 2008**

**Subject : Thirty-Seventh Report of the Committee on Estimates for the year 2007-08.**

Sir,

I am directed to invite your attention on the subject noted above and to say that the Committee on Estimate of the Haryana Vidhan Sabha in its Thirty-Seventh Report on the Budget Estimates for the year 2007-08 has observed as under :-

***“The Committee while scrutinizing the replies received from the Government relating to the Departments pending paragraphs of previous reports concerning these departments, have experienced that the replies thereof are not being sent by some of the departments in time in spite of the instructions issued by the Government from time to time”***

2. Finance Department had been stressing upon the departments to attend to the matters referred to by the Haryana Vidhan Sabha Committees such as the Public Accounts Committee, Committee on Estimates etc. from time to time promptly but response from some of the departments is quite luke-warm. The said Committee(s) may in future fix responsibility of the officer(s)/official(s) of the concerned department for delay/non-submission of replies.
3. You are, therefore, requested to adhere to the time limit for supplying the material on the Budget Estimates, replies to the questionnaire framed by the Committee alongwith the self-contained notes regarding schemes/projects in the department. You are also requested to attend to the matters arising through the Haryana Vidhan Sabha Committee(s) promptly to streamline the functioning of the Committee.

Yours faithfully,

Sd/-

Superintendent, Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Government, Haryana for information and necessary action.

Sd/-

Superintendent, Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

U.O. No. 9/1/2008-6 B&C

Dated, Chandigarh, the 25<sup>th</sup> April, 2008

No. 9/1/2008-6 B&C

Dated, Chandigarh, the 25<sup>th</sup> April, 2008

A copy is forwarded to the :-

- (i) The Secretary, Haryana Vidhan Sabha with reference to his letter No. EC-39/2007-2008/5039 dated 31.3.2008.
- (ii) The Accountant General (Audit), Haryana, Chandigarh.

*Sd/-*  
Superintendent, Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

**INTERNAL DISTRIBUTION :**

PS/FM

PS/FCF

All officers/Superintendents of FD

Incharge, Computer Cell/FD

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**No. 5029-4B&C-77/36386**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

The Director of Tourism, Haryana,  
The Milk Commissioner, Haryana,  
The Chief Engineer, PW (Public Health) Department, Haryana,  
The Director of Sports, Haryana,  
The Registrar, Co-operative Societies, Haryana,  
The Director of Industries, Haryana,  
The Chief Conservator of Forests, Haryana,  
The Inspector General of Police, Haryana,  
The Inspector General of Prisons, Haryana,  
The Chief Engineer, Irrigation Works, Haryana,  
The Controller, Printing and Stationery, Haryana,  
The Director, Health Services, Haryana,  
The State Transport Controller, Haryana.

**Dated, Chandigarh, the, 30th November, 1977****Subject : Procedure for dealing with the Reports of the Estimates Committee.**

Sir,

I am directed to invite your attention to the Finance Department letter No. 98-4B&C-(VS)69/15871, dated the 9<sup>th</sup> June, 1969 wherein it was emphasized that every effort should be made to expedite action on the recommendations of the Estimates Committee and that this work should be treated on Top Priority basis.

2. It has been observed that despite repeated instructions, due attention is not paid to the submission of prompt replies quarterly progress reports to Finance Department in regard to the action taken by Government on the recommendations/observations of the Estimates Committee. The quarterly progress report about the action taken by the Government on the recommendations/observations of the Estimate Committee for the quarter ending the 30<sup>th</sup> September, 1977 has not been received from you, so far. It is therefore, requested that 25 copies of the quarterly progress report for the above period may kindly be furnished to the Finance Department (Budget and Committee Branch) through the Administrative Secretary concerned immediately.

*Sd/-*

Superintendent, Budget & Committee,  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

A copy is forwarded to the concerned Administrative Secretaries, Haryana, for information and necessary action.

*Sd/-*

Superintendent, Budget & Committee,  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

The Concerned Administrative Secretaries to Government,  
Haryana, Chandigarh.

U.O. No. 5029-4B&C-77,

Dated, Chandigarh, the

Endst. No. 5029-4B&C-77/36386-A,

Dated, Chandigarh, the

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh, for information with reference to his letter No. EC-P(20)II/74-75/28799, dated the 16<sup>th</sup> November, 1977.

*Sd/-*  
Superintendent, Budget & Committee,  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

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**MOST IMMEDIATE/TOP PRIORITY****HARYANA VIDHAN SABHA SECRETARIAT****No. EC-9(20)-74-75/6866**

From

Shri Raj Kumar Malhotra,  
Secretary.

To

The Commissioner and Secretary to Government,  
Haryana, Finance Department (Budget and  
Committee Branch), Chandigarh.**Dated, Chandigarh, the 27th June, 1975.****Subject : Procedure for dealing with the Reports of the Estimates Committee.**

Sir,

I am directed to state that the Implementation Sub-Committee of the Estimates Committee of the Haryana Vidhan Sabha for the year 1968-69 observed that the various Government Departments were not paying due attention to the work connected with the implementation of the recommendations of the Estimates Committee in their reports in the Budget Estimates of the Composite State of Punjab for the years 1956-57, 1958-59, 1959-60, 1960-61, 1962-63, 1963-64, 1964-65, and 1965-66. This feeling of the Sub-Committee was conveyed by the Speaker, Haryana Vidhan Sabha to the Finance Minister, Haryana,—vide D.O. Letter No. 7793, dated the 12<sup>th</sup> May, 1969. It has, however, been seen that the Departments are still not paying due attention to the various reports of the Estimates Committee of the Haryana Vidhan Sabha in sending the reply/quarterly progress reports in regard to the action taken by the Government on the recommendations/observations of the Committee to the Haryana Vidhan Sabha Secretariat well in time. Attention, however, is invited to circular letter No. 48-PR-66/1072, dated 27<sup>th</sup>/28<sup>th</sup> February, 1966 laying down the procedure for dealing with the reports of the Estimates Committee on the Budget Estimates.

2. Quarterly Progress Reports in regard to the action taken by the Government on the recommendations/observations of the Committee for the quarter ending the 31<sup>st</sup> March, 1975 have not been received (list of the departments enclosed). As the Estimates Committee of the Haryana Vidhan Sabha is holding their next meeting on the 7<sup>th</sup> July, 1975 to consider the replies/progress reports received from the Government in regard to the action taken by the Government on the recommendations/observations of the Committee, it is therefore, requested that the necessary quarterly progress reports for the period ending the 31<sup>st</sup> March, 1975 may kindly be obtained from the departments (list enclosed) and sent to this Secretariat immediately so that the Committee may consider these replies in its next meeting.

Yours faithfully,

Sd/-  
Deputy Secretary,  
for Secretary.

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**No. 98-4B&C-(VS)-69/15871**

From

Shri M.L. Batra, I.A.S.,  
Commissioner for Planning & Finance and Secy. to Govt.,  
Haryana, Planning and Finance Department.

To

All Heads of Departments,  
Commissioner, Ambala Division,  
Deputy Commissioner in Haryana,  
Registrar Punjab and Haryana High Court and  
All District & Session Judges in Haryana.

**Dated, Chandigarh, the 9th June, 1969****Subject : Procedure for dealing with the Reports of the Estimates Committee.**

Sir,

I am directed to invite your attention to paragraph (1) (i) Finance Department letter No. 48-PR-66/1072, dated the 27<sup>th</sup> February, 1966, circulated with F.D. Endorsement No. 6930-5B&C-67/30372, dated the 17<sup>th</sup>/18<sup>th</sup> January, 1966, (copy enclosed) in which it was emphasized that every effort should be made to expedite action on the recommendations of the Estimate Committee and this work should be treated as a general rule, on top priority basis. It has, however been observed that due importance is not being given to this work in many cases with the result that the progress in regard to the implementation of the recommendations of the Committee is very slow and a large number of recommendations from various Reports are still outstanding. The Implementation Sub-Committee of the Estimates Committee of the Haryana Vidhan Sabha for the year 1968-69, have shown great concern over the non-finalization of the recommendations contained in the previous report issued in the composite Punjab and have urged that action thereon should be taken speedily otherwise the very object of the Committee will be defeated. I am accordingly to impress upon you once again the importance of this work and to request that it should be done on 'top-priority' basis at all level. Necessary instructions may be issued to all concerned under you. Steps may also be taken to finalise the outstanding recommendations from the previous Reports of the Committee without further delay.

2. I am to add that the procedure for dealing with the recommendations of the Reports of the Estimates as detailed in F.D. Letter No. 48-PR-66/1272, dated the 17<sup>th</sup>/18<sup>th</sup> January, 1966, as referred to above should be strictly adhered to. I am, therefore, to request you that great emphasis be laid on the necessity of attaching maximum importance to the work relating to the Estimates Committee so that the pace of progress, which is obviously slow, is accelerated in regard to the implementation of their recommendations.

Yours faithfully,

Sd/-

(A. BANNERJI)

Deputy Secretary, Finance (B),  
for Commissioner for Planning and Finance,  
Secretary to Government, Haryana,  
Planning and Finance Department.

Copies are forwarded to all the Administrative Secretaries to Government, Haryana, for information in continuation of Finance Department U.O. Endorsement No. 6930-5B&C-67, dated the 16<sup>th</sup>/18<sup>th</sup> January, 1968

It may please be ensured that the recommendations of the Estimates Committee are dealt with utmost promptitude at all levels.

Sd/-  
(A. BANNERJI)  
Deputy Secretary, Finance (B),  
for Commissioner for Planning and Finance,  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

All Administrative Secretaries to Government, Haryana.

U.O. No. 98-4B&C-(VS).69/-

Dated, Chandigarh, the 9<sup>th</sup> June, 1969.

No. 98-4B&C-(VS).69/-

Dated, Chandigarh, the 9<sup>th</sup> June, 1969.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha Secretariat, for information with reference to their communication noted in the Margin,

It is requested that an upto date list of the outstanding paras of the Estimate Committee to be pursued by the Haryana Government may please be supplied to F.D. at his earliest convenience.

Sd/-  
(A. BANNERJI)  
Deputy Secretary, Finance (B),  
for Commissioner for Planning and Finance,  
Secretary to Government, Haryana,  
Planning and Finance Department.

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Copy of letter **No. 48-PR-66/1072, dated 27th/28th February, 1966**, from Shri K.S. Narang, I.A.S., Secretary, Government, Punjab, Finance Department to all Heads of Departments in the Punjab and the Registrar, Punjab High Court of Punjab at Chandigarh.

**Subject : Procedure for dealing with the reports of the Estimates Committee on the Budget Estimates.**

In super session of the orders contained in the Punjab, Government letter No. 4403-B&C-58/12743, dated the 21<sup>st</sup> August, 1958, and No. 2190-PR-64/6058, dated the 6<sup>th</sup> July, 1964, on the subject noted above, I am directed to state that the following procedure has been laid down, with the concurrence of the Estimates Committee for dealing with their reports on the Budget Estimates :-

- (a) After the Report(s) is presented to the Punjab Vidhan Sabha, copies of the Report(s) will be forwarded by the Secretary, Estimates Committee to the Finance Department.
- (b) The Finance Department will initiate action on the report and request the Heads of Departments to consider the recommendation of the Estimates Committee; a copy of the communication will be endorsed to the Administrative Secretary concerned simultaneously. General recommendations will be dealt with in the Finance Department Branches and orders issued by them.
- (c) The Heads of Departments, shall furnish their comments on the recommendations of the Estimates Committee to the Administrative Secretaries concerned on receipt of the report of the Committee.
- (d) The Administrative Department will take the orders of the Minister concerned and forward their views to the Finance Department.
- (e) The Finance Department (Branch concerned) will offer their comments on the recommendations of the Administrative Department keeping in view the various points raised in the report of the estimates Committee.
- (f) The Administrative Department will then take the case to the Council of Ministers incorporating in the memorandum for the Cabinet the views of the Finance Department. After a decision is taken by the Cabinet a suitable reply indicating the final decision will be sent by the Administrative Departments to the Secretary Estimates Committee (in duplicate). Four Copies of the reply will be endorsed to the Finance Department (Co-ordination Branch).
- (g) There the Administrative Department proposes to accept the recommendations of the Estimates Committee involving no financial implication, the case may be shown only to the Minister concerned and need not be referred to the Finance Department, or to the Council of Ministers. A suitable reply containing the final decision in such cases will be sent the Administrative Department to the Secretary Estimates Committee (in duplicate). Its four copies will be endorsed to the Finance Department in Co-ordination Branch).
- (h) The Finance Department will maintain a record of the action taken on the recommendations of the Estimates Committee and periodically remind the Department concerned about the pending recommendations on which action

has still to be taken. A quarterly report (in 18 copies) as per proforma attached will be furnished by the Heads of Departments through their Administrative Secretaries so as to reach the Finance Department by the 15<sup>th</sup> April, 15<sup>th</sup> July, 15<sup>th</sup> October and 15<sup>th</sup> January each year. The Finance Department will forward these reports to the Committee within fifteen days of their receipt.

- (i) After the receipt of the quarterly statement the Committee will consider it and its comments, if any, will be communicated to the Finance Department for further necessary action.
- (j) Every effort should be made to expedite the action on the recommendations of the Estimates Committee and this work should be treated as a general rule, on "Top Priority" basis.

2. A list of the outstanding recommendations of the previous reports of the Estimates Committee will continue to be forwarded separately as soon as it is received from the Secretary, Estimates Committee.

3. It is requested that these and subsequent recommendations may be dealt with in accordance with the procedure detailed above.

S.P. BANGLA,  
Deputy Secretary, Finance (PR),  
for Secretary to Government, Punjab,  
Finance Department.

No. 48-PR-66/1073,

Dated, Chandigarh, the 27<sup>th</sup> February, 1966

A copy with a copy of the enclosure, is forwarded to the Secretary to Punjab Vidhan Sabha Secretariat, Chandigarh, with reference to his letter No. FCB/EG-25-58/622, dated the 10<sup>th</sup> January, 1966 for information and necessary action. This procedure is being issued with the concurrence of the Estimates Committee.

2. Copies with copies of the enclosure, are forwarded to all Financial Commissioners and Secretaries to Government, Punjab for information and necessary action in continuation of Finance Department U.O. No. 4403-B&C-58, dated the 21<sup>st</sup> August, 1958, U.O. No. 2190-PRII-64, dated the 6<sup>th</sup> July, 1964 and U.O. No. 1721-B&C-59, dated the 26<sup>th</sup> March, 1959. They are also requested to ensure that 18 copies of the quarterly progress reports are forwarded to the Finance Department, in the prescribed form by the due dates indicating the latest position in regard to the implementation of all the outstanding recommendations whether these are under the consideration of Administrative Departments themselves or are pending with the Heads of Departments.

S.P. BANGLA,  
Deputy Secretary, Finance (PR),  
for Secretary to Government, Punjab,  
Finance Department.

To

All Financial Commissioners and  
Secretaries to Government, Punjab.

U.O. No. 48-PR-66,

Dated, Chandigarh, the 27<sup>th</sup>/28<sup>th</sup> February, 1966

Copies with copies of the enclosure are forwarded to all Officers, Superintendents and Deputy Superintendents in the Finance Department Branches, for information and guidance, in continuation of U.O. No. 4403-B&C-48, dated the 26<sup>th</sup> August, 1958, and U.O. No. 2190-PR-64, dated the 6<sup>th</sup> July, 1964, it is further requested that the cases referred to them by the Administrative Departments under clause I (d and e) above be dealt with on top priority basis.

S.P. BANGLA,  
Deputy Secretary, Finance (PR),  
for Secretary to Government, Punjab,  
Finance Department.

To

All Officer, Superintendents and Deputy Superintendents  
in Finance Department.

U.O. No. 48-PR-66,

Dated, Chandigarh, the 27<sup>th</sup> February, 1966

**PROFORMA AS REFERRED TO IN THE PROCEDURE VIDE ITEM (H) TO BE SENT  
THROUGH A.D. TO F.D. (IN ELGHTEN COPIES)**

Quarterly progress report for the quarter ending indicating the upto-date position of the outstanding recommendations/observations of the estimates committee, on the budget estimates.

Sr. No.	Department	Reference to page/para of the report	Recommendations/ observations made by the Estimates Committee	Action taken or proposed to be taken	Reason for delay	Date when final decision is likely to be taken
1	2	3	4	5	6	7

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**अति आवश्यक/पी.ए.सी. मीटर  
तिथि-बद्ध**

**क्रमांक 18/3/2011-3ब.वक.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त अम्बाला, हिसार, गुडगांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़, 8.3.2011 (8th March, 2011)**

**विषय :** भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष (सिविल)-  
हरियाणा सरकार की रिपोर्ट।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित 31 मार्च, 2010 को समाप्त वर्ष के भारत के नियन्त्रक व महालेखापरीक्षक के प्रतिवेदन (सिविल) की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि आप अपने विभाग से सम्बन्धित पैरों के एनोटेटिड उत्तर (अंग्रेजी व हिन्दी में) तथा संलग्न प्रपत्र में सूचना अपने प्रशासकीय विभाग के माध्यम से सचिव, हरियाणा विधान सभा में पेश होने की तिथि के 3 महीने की निर्धारित अवधि के अन्दर-अन्दर सचिव, हरियाणा विधान सभा, महालेखाकार (आ0) हरियाणा तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाये, कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों का मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने के लिए हर सम्भव प्रयत्न किया जाये। यह रिपोर्ट हरियाणा विधान सभा में दिनांक 4.3.2011 को पेश की गई है।

2. जैसा कि आपको विदित है कि प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किये गये हैं और विभागाध्यक्षों की अध्यक्षता में विभागीय मॉनिटरिंग कमेटीयों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी सम्बन्धित पैरों का उत्तर निर्धारित सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ0 क्रमांक 18/3/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को सूचनार्थ भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पू0 क्रमांक 18/3/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ़ को उनके अ"ा: पत्र क्रमांक रिपोर्ट (सिविल)/प्रतिवेदन सिविल संख्या/2009-10/653 दिनांक 3.2.2011 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 04.3.2011 को सदन के पटल पर रख दी गई है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्र"ासकीय सचिवों को सूचनार्थ एवं आव"यक कार्यवाही हेतू भेजी जाती है।

2. उनसे अनुरोध है कि वे अपने विभागों से सम्बन्धित पैरों के उत्तर की 15-15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-तीन प्रतियां महालेखाकार (लेखा परीक्षा) हरियाणा/वित्त विभाग (बजट एवं कमेटी) शाखा को तीन मास के अन्दर-अन्दर अर्थात दिनांक 15.6.2011 से पूर्व भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठकें प्रत्येक मास समय पर होती रहें ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव  
तथा प्र"ासकीय सचिव।

अ"ा: क्रमांक 18/3/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधिकारियों/शाखा अधीक्षकों को आव"यक कार्यवाही हेतू भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा अधिकारी/  
शाखा अधीक्षक (केवल बजट से सम्बन्धित)।

अ"ा: क्रमांक 18/3/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

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**अति आवश्यक/पी.ए.सी. मीटर**  
**तिथि-बद्ध**

क्रमांक 18/2/2011-3 ब.वक.

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त अम्बाला, हिसार, गुडगांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़, 8.3.2011 (8th March, 2011)**

**विषय :** भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष (राजस्व प्राप्तियां) – हरियाणा सरकार।

महादय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित 31 मार्च, 2010 को समाप्त वर्ष के भारत के नियन्त्रक व महालेखापरीक्षक के प्रतिवेदन (राजस्व) की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि आप अपने विभाग से सम्बन्धित पैरों के एनोटेटिड उत्तर (अंग्रेजी व हिन्दी में) तथा संलग्न प्रपत्र में सूचना अपने प्रशासकीय विभाग के माध्यम से 3 महीने की निर्धारित अवधि के अन्दर-अन्दर अर्थात् दिनांक 15.6.2011 से पूर्व सचिव, हरियाणा विधान सभा, महालेखाकार हरियाणा तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाये, कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों का मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने के लिए हर सम्भव प्रयत्न किया जाये। यह रिपोर्ट हरियाणा विधान सभा में दिनांक 4.3.2011 को पेश की गई हैं।

2. जैसा कि आपको विदित है कि प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किये गये हैं और विभागाध्यक्षों की अध्यक्षता में विभागोय मोनिटरिंग कमेटियों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी सम्बन्धित पैरों का उत्तर निर्धारित सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/2/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को सूचनार्थ भेजी जाती है।

हस्ता: /-

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/2/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ़ को उनके अ"ा: पत्र क्रमांक Report/Revenue/3-2009-10/164 दिनांक 3.2.2011 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 04.3.2011 को सदन के पटल पर रख दी गई है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्र"ासकीय सचिवों को सूचनार्थ एवं आव"यक कार्यवाही हेतू भजी जाती है।

2. उनसे अनुरोध है कि वे अपने विभागों से सम्बन्धित पैरों के उत्तर की 15-15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-तीन प्रतियां महालेखाकार (लेखा परीक्षा) हरियाणा/वित्त विभाग (बजट एवं कमेटी) शाखा को तीन मास के अन्दर-अन्दर अर्थात दिनांक 15.6.2011 से पूर्व भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठकें प्रत्येक मास समय पर होती रहें ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव  
तथा प्र"ासकीय सचिव।

अ"ा: क्रमांक 18/2/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधिकारियों/शाखा अधीक्षकों को आव"यक कार्यवाही हेतू भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा अधिकारी/  
शाखा अधीक्षक (केवल बजट से सम्बन्धित)।

अ"ा: क्रमांक 18/2/2011-3 ब.वक.

दिनांक, चण्डीगढ़ : 8.3.2011

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**MOST IMMEDIATE**  
**TIME BOUND**

**No.18/8/2008-2B&C**

From

The Financial Commissioners & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Director, Mines & Geology, Haryana.  
The Director of Agriculture, Haryana.  
The Director of Industries, Haryana.  
The Director, Animal Husbandry, Haryana.  
The Milk Commissioner, Haryana.  
The Principal Chief Conservator of Forests, Haryana.  
The Director General of Police, Haryana.  
The Director of Tourism, Haryana.  
The Transport Commissioner, Haryana.  
The Director Social Justice & Empowerment Department Haryana.  
The Director SC/BC, Haryana.  
The Director Women & Child Dev. Department, Haryana.  
The Director Electronics Department, Haryana.  
The Engineer-in-Chief, Irrigation Department Haryana.  
The Managing Director Haryana Vidyut Prasaran Nigam Limited, Shakti Bhawan,  
Sector-6, Panchkula.  
The M.D. HPGCL, Shakti Bhawan Sector-S, Panchkula.  
The Managing Director, UHBVNL, Shakti Bhawan, Sector-S, Panchkula.  
The Managing Director, DHBVNL, Vidyut Sadan, Vidyut Nagar, Hisar.  
The M.D. Haryana Minerals Ltd Narnaul.  
The M.D. Haryana Agro Industries Corpn. Ltd.  
The M.D. Haryana Warehousing Corpn. Ltd. Chandigarh.  
The M.D. Haryana Seeds Dev. Corpn. Ltd. Chandigarh.  
The M.D. Haryana Dairy Dev. Corpn. Ltd. Chandigarh.  
The M.D. Haryana Financial Corpn. Ltd.  
The M.D. Haryana State Industrial Dev. Corpn. Ltd.  
The M.D. Haryana State Small Industrial & Export Corpn., Chandigarh.  
The M.D. Haryana State Handloom & Handicraft Corpn. Ltd. Chandigarh.  
The M.D. Haryana State Electronics Development Corporation Ltd. (HARTRON)  
Sector 17, Chandigarh.  
The M.D. Haryana Breweries Ltd. C/o HSIDC.  
The M.D. Haryana Television Ltd. C/o HARTRON Sector 17, Chandigarh.  
The M.D. Haryana Hotels Ltd. C/o. Haryana Tourism Corpn.  
The M.D. Haryana Tanneries Ltd. Jind C/o HFC, Chandigarh.  
The M.D. Haryana Roadways Engg. Corpn. Ltd.  
The M.D. Haryana Women Dev. Nigam Ltd.  
The M.D. Haryana Tourism Corpn. Chandigarh.  
The M.D. Haryana State Forest Dev. Corpn. Ltd. Van Bhawan, Sec. 6, Panchkula.  
The M.D. Haryana Police Housing Corpn. Ltd. Kothi No. 211, Sec. 6, Panchkula.  
The M.D. Haryana Harijan Kalyan Nigam Ltd.  
The M.D. Land Reclamation & Dev. Corpn. Ltd. Sector-17, Chandigarh.

The M.D. Haryana Backward Classes Kalyan Nigam Ltd.813-14, Sector 22,  
Chandigarh.  
The M.D. Punjab State Irons Ltd. O/o Director Industries & Commerce, Haryana,  
Chandigarh.  
The M.D. Haryana State Minor Irrigation & Tubewells Corpn. Ltd. Chandigarh.  
C/o Irrigation Department Haryana.

**Dated, Chandigarh, the 18th March, 2009**

**Subject : Report of the Comptroller & Auditor General of India for the Year ended 31st March, 2008 (Commercial), Govt. of Haryana.**

Sir,

I am directed to invite your kind attention to Finance Department letter No. 18/8/2008-2B&C dated 11.2.09 on the subject noted above. You are again requested to take action on the report of the Comptroller & Auditor General of India for the year ending 31<sup>st</sup> March, 2008 (Commercial) - Govt. of Haryana immediately and send the requisite reply through your Administrative Department to the Secretary, Haryana Vidhan Sabha Accountant General (Audit), Haryana **under intimation to Finance Department within the stipulated period i.e. within 3 months from the date of sending a copy of C.A.G. of India report positively.**

Yours faithfully,

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No.18/8/2008-2B&C

Dated 18<sup>th</sup> March, 2009

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information w.r.t. his D.O. letter No. Report/Commercial/1-3/Audit Report/2007-2008/193 dated 7.1.2009.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy with a copy of the said report is forwarded to :-

All the Concerned Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Govt. Haryana.  
for information & immediate necessary action in the matter. They are again  
requested to kindly get action completed within the stipulated period positively.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Concerned Financial Commissioner & Principal Secretaries/  
Administrative Secretaries to Govt. Haryana.

No.18/8/2008-2B&C

Dated 18<sup>th</sup> March, 2009

A copy is forwarded to all Branch Officers/Superintendents in the Finance Department for getting the action completed within the stipulated period positively.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Branch Officers/Superintendents  
in the Finance Department.

U.O. No.18/8/2008-2B&C

Dated 18<sup>th</sup> March, 2009

No.18/8/2008-2B&C

Dated 18<sup>th</sup> March, 2009

A copy is forwarded to the Secretary, Haryana Vidhan Sabha (in COPU Branch) for information w.r.t. his letter No. 27-CPU/2008-09/1929 dated 10-2-2009.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No.18/8/2008-2B&C

Dated 18<sup>th</sup> March, 2009

A copy is forwarded to the Member Secretary, HBPE for information and necessary action.

He is again requested to liaise with the concerned Boards/Corporation under his control for getting the action completed within the stipulated period positively.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**MOST IMMEDIATE**  
**TIME BOUND**

**No. 18/8/2008-2B&C**

From

The Financial Commissioners & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Director, Mines & Geology, Haryana.  
The Director of Agriculture, Haryana.  
The Director of Industries, Haryana.  
The Director, Animal Husbandry, Haryana.  
The Milk Commissioner, Haryana.  
The Principal Chief Conservator of Forests, Haryana.  
The Director General of Police, Haryana.  
The Director of Tourism, Haryana.  
The Transport Commissioner, Haryana.  
The Director Social Justice & Empowerment Department Haryana.  
The Director SC/BC, Haryana.  
The Director Women & Child Dev. Department, Haryana.  
The Director Electronics Department, Haryana.  
The Engineer-in-Chief, Irrigation Department, Haryana.  
The Managing Director Haryana Vidyut Prasaran Nigam Limited, Shakti Bhawan,  
Sector-6, Panchkula.  
The M.D. HPGCL, Shakti Bhawan Sector-6, Panchkula.  
The Managing Director, UHBVNL, Shakti Bhawan, Sector-6, Panchkula.  
The Managing Director, DHBVNL, Vidyut Sadan, Vidyut Nagar, Hisar.  
The M.D. Haryana Minerals Ltd Narnaul.  
The M.D. Haryana Agro Industries Corpn. Ltd.  
The M.D. Haryana Warehousing Corpn. Ltd. Chandigarh.  
The M.D. Haryana Seeds Dev. Corpn. Ltd. Chandigarh.  
The M.D. Haryana Dairy Dev. Corpn. Ltd. Chandigarh.  
The M.D. Haryana Financial Corpn. Ltd.  
The M.D. Haryana State Industrial Dev. Corpn. Ltd.  
The M.D. Haryana State Small Industrial & Export Corpn, Chandigarh.  
The M.D. Haryana State Handloom & Handicraft Corpn. Ltd. Chandigarh.  
The M.D. Haryana State Electronics Development Corporation Ltd. (HARTRON)  
Sector 17, Chandigarh.  
The M.D. Haryana Breweries Ltd. C/o HSIDC.  
The M.D. Haryana Television Ltd. C/o HARTRON Sector 17, Chandigarh.  
The M.D. Haryana Hotels Ltd. C/o. Haryana Tourism Corpn.  
The M.D. Haryana Tanneries Ltd. Jind C/o HFC, Chandigarh.  
The M.D. Haryana Roadways Engg. Corpn. Ltd.  
The M.D. Haryana Women Dev. Nigam Ltd.  
The M.D. Haryana Tourism Corpn. Chandigarh.  
The M.D. Haryana State Forest Dev. Corpn. Ltd. Van Bhawan, Sector-6, Panchkula.  
The M.D. Haryana Police Housing Corpn. Ltd. Kothi No. 211, Sec. 6, Panchkula.  
The M.D. Haryana Harijan Kalyan Nigam Ltd.  
The M.D. Land Reclamation & Dev. Corpn. Ltd. Sector-17, Chandigarh.

The M.D. Haryana Backward Classes Kalyan Nigam Ltd. 813-14, Sector 22,  
Chandigarh.

The M.D. Punjab State Irons Ltd. O/o Director Industries & Commerce,  
Haryana, Chandigarh.

The M.D. Haryana State Minor Irrigation & Tubewells Corpn. Ltd.  
Chandigarh C/o Irrigation Department Haryana.

**Dated, Chandigarh, the 11th February, 2009**

**Subject : Report of the Comptroller & Auditor General of India for the Year ended 31st March, 2008 (Commercial), Govt. of Haryana.**

Sir,

I am directed to refer to the subject noted above and to enclose herewith a copy of the report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2008 (Commercial) Govt. of Haryana.

2. It is requested that necessary action on the said report be initiated immediately and 20 copies of the reply (in Hindi and English) be forwarded to your respective Administrative Department through prescribed channel about the action taken on the points raised in the report within a period of three months. It is also desired that the appropriate action be taken by the concerned departments/Corporations on the observations contained in the report accordingly.

3. It is also brought to your notice that as per the Recommendations of the Shakhdar Committee, COPU may conduct Oral Examination on the issue of delay in replies as well. Further, no questionnaires will be sent by the COPU and Corporations/ departments are expected to send their replies themselves within 3 months from the date of its presentation to Haryana Vidhan Sabha. The concerned Nodal Officers may kindly be directed to go through the report thoroughly themselves and initiate action accordingly.

4. It is also requested that in addition to the detailed not showing the action taken on the said report the information on the following points may also be furnished :-

- I. (a) Corporation/Departments
- (b) Subject/title of the Review/Paragraph.
- (c) Paragraph No.
- (d) Report No. and year
- II. (a) Date of receipt of the Draft Paragraph/Review in the Corporation/ Department.
- (b) Date of Corporation/Department's reply to Draft para.

**III . List of Paragraph/Review**

- IV. (a) Do the Corporation/Department agree with the facts and figures included in the Paragraph.
- (b) If not, please indicate the areas of disagreement and also attach documents in support thereof.

**V. (a) Main Audit conclusions :-**

- (1) Deficiency in the existing system including system of internal control.
- (2) Failure to follow the systems and procedure.

- (3) Failure of individuals.
- (4) Amount of loss/short assessment/short levy.
- (b) Do the department agree with the Audit conclusions? If not, please indicate specific areas of disagreement, reasons for disagreement and also attach copies of relevant documents, where necessary.

**VI. Remedial action taken :**

- (i) Improvement in system and procedures including internal controls.
- (ii) Recovery of over payment pointed out by Audit.
- (iii) Recovery of under assessment, short levy or other dues.
- (iv) Write-off of amount of losses/wasteful expenditure/irrecoverable amount.
- (v) Modifications in the scheme including financing pattern.
- (vi) Review of similar cases/complete scheme/project in the light of finding of sample check by Audit.

5. It may also be made clear to all concerned that the officers who have to appear before the COPU for oral examination should come fully prepared and well acquainted with background and have full relevant record with them in respect of paras to be examined by the committee.

6. The receipt of above report/documents may kindly be acknowledged.

Yours faithfully,

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 18/8/2008-2B&C

Dated: 11.2.2009

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information w.r.t. his D.O. letter No. Report/Commercial/1-3/Audit Report/2007-2008/215 dated 7.1.2009.

2. The said report was laid on the Table of the Haryana Vidhan Sabha on 10.2.2009 (copy enclosed).

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy with a copy of the said report is forwarded to :-

All the Concerned Financial Commissioners & Principal Secretaries/  
Administrative Secretaries to Government Haryana.  
for information & immediate necessary action in the matter.

2. They are requested to kindly get action completed within the period of 3 months. They should also monitor the same and Nodal Officers nominated for the purpose should be

directed to complete the job accordingly and responsibility be fixed for any delay/lapse.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To  
All the Concerned Financial Commissioners & Principal Secretaries/  
Administrative Secretaries to Government Haryana.

U.O. No. 18/8/2008-2B&C

Dated: 11.02.2009

A copy is forwarded to all Branch Officers/Superintendents in the Finance Department for getting the action completed within the stipulated period of three months from the date of presentation of said report in Haryana Vidhan Sabha positively.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To  
All the Branch Officers/Superintendents  
in Finance Department.

U.O. No. 18/8/2008-2B&C

Dated: 11.2.2009

No. 18/8/2008-2B&C

Dated: 11.2.2009

A copy is forwarded to the Secy. Haryana Vidhan Sabha (in COPU Br.) for information w.r.t. his letter No. 27-CPU/2008-09/929 dated 10.02.2009.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

E.O. No.18/812008-2B&C

Dated: 11.2.2009

A copy is forwarded to the Member Secy. HBPE for information and necessary action.

He is requested to liaise with the concerned Boards/Corporations under his control for getting the action completed within the stipulated period of three months positively.

*Sd/-*  
Superintendent Budget & Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**अति आवश्यक**  
**पी.ए.सी. मैटर**  
**तिथि-बद्ध**

**क्रमांक 18 / 23 / 2007-3ब.वक.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त अम्बाला, हिसार, गुडगांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़ 19-3-2008 (19th March, 2008)**

**विषय :** भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (राजस्व प्राप्ति)-हरियाणा सरकार।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित 31 मार्च, 2007 को समाप्त वर्ष के भारत के नियन्त्रक व महालेखापरीक्षक के प्रतिवेदन (राजस्व) की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि आप अपने विभाग से सम्बन्धित पैरों के एनोटेटिड उत्तर (अंग्रेजी व हिन्दी) तथा संलग्न प्रपत्र में सूचना अपने प्रशासकीय विभाग के माध्यम से 3 महीने की निर्धारित अवधि के अन्दर-अन्दर अर्थात् 6.6.2008 से पूर्व सचिव, हरियाणा विधान सभा, महालेखाकार हरियाणा तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाये, कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों का मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने के लिए हर सम्भव प्रयत्न किया जाये। यह रिपोर्ट हरियाणा विधान सभा में दिनांक 7.3.2008 को पेश की गई।

2. जैसा कि आपको विदित है कि प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किये गये हैं और विभागाध्यक्षों की अध्यक्षता में विभागीय मोनिटरिंग कमेटियों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी सम्बन्धित पैरों का उत्तर निर्धारित सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

हस्ता: / -

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/23/2007-3ब.वक.

दिनांक, चण्डीगढ 19-3-2008

इसकी एक प्रति महालेखाकार (लेखा परीक्षक) हरियाणा चण्डीगढ को उनके पत्र क्रमांक Report/Revenue/06-07/2007 दिनांक 17.12.2007 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 7.3.2008 सदन के पटल पर रख दी गई है। इसी सन्दर्भ में हरियाणा विधान सभा के पत्र क्रमांक PAC-22/2007/3912 दिनांक 7.3.2008 की प्रति संलग्न है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,

कृतै: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्रशासकीय सचिवों को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उनसे अनुरोध है कि वे अपने विभागों से सम्बन्धित पैरों के उत्तर की 15-15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-तीन प्रतियां महालेखाकार (लेखा परीक्षा) हरियाणा/वित्त विभाग (बजट एवं कमेटी) शाखा को तीन मास के अन्दर-अन्दर अर्थात् दिनांक 6.6.2008 से पूर्व भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठके होती रहें ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,

कृतै: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव  
तथा प्रशासकीय सचिव।

अशा: क्रमांक 18/23/2007-3ब.वक.

दिनांक, चण्डीगढ 19-3-2008

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधिकारियों/शाखा अधीक्षकों को आव"यक कार्यवाही हेतु भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,

कृतै: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा अधिकारी/  
शाखा अधीक्षक (केवल बजट से सम्बन्धित)।

अशा: क्रमांक 18/23/2007-3ब.वक.

दिनांक, चण्डीगढ 19-3-2008

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**अति आवश्यक/पी.ए.सी. मेटर**  
**तिथि-बद्ध**

**क्रमांक 18/25/2007-3ब.वक.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त अम्बाला, हिसार, गुडगांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़ 12 मार्च, 2008 (12th March, 2008)**

**विषय :** भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (सिविल)-  
हरियाणा सरकार की रिपोर्ट।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित 31 मार्च, 2007 को समाप्त वर्ष के भारत के नियन्त्रक व महालेखापरीक्षक के प्रतिवेदन (सिविल) की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि आप अपने विभाग से सम्बन्धित पैरों के एनोटेटिड उत्तर (अंग्रेजी व हिन्दी में) तथा संलग्न प्रपत्र में सूचना अपने प्रशासकीय विभाग के माध्यम से हरियाणा विधान सभा में पेश होने की तिथि के 3 महीने की निर्धारित अवधि के अन्दर-अन्दर सचिव, हरियाणा विधान सभा, महालेखाकार हरियाणा तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाये कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों का मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने के लिए हर सम्भव प्रयत्न किया जाये। यह रिपोर्ट हरियाणा विधान सभा में दिनांक 7.3.2008 को पेश की गई।

2. जैसा कि आपको विदित है कि प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किये गये हैं और विभागाध्यक्षों की अध्यक्षता में विभागीय मोनिटरिंग कमेटियों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी सम्बन्धित पैरों का उत्तर निर्धारित सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ0 क्रमांक 18/25/2007-3ब.वक.

दिनांक, चण्डीगढ़ 12-3-2008

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को उनके पत्र क्रमांक पी.ए.सी.  
-22/2007/3914 दिनांक 7.3.2008 के सन्दर्भ में सूचनार्थ भेजी जाती है।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/25/2007-3ब.वक.

दिनांक, चण्डीगढ 12-3-2008

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ को उनके पत्र क्रमांक रिपोर्ट/सिविल/07-08/544 दिनांक 22.2.2008 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 7.3.2008 सदन के पटल पर रख दी गई है। इसी सन्दर्भ में हरियाणा विधान सभा के पत्र क्रमांक पी.ए.सी.-22/2007/3914 दिनांक 7.3.2008 की प्रति संलग्न है।

हस्ता:/-

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्रशासकीय सचिवों को सूचनाार्थ एवं आवश्यक कार्यवाही हेतू भेजी जाती है।

2. उनसे अनुरोध है कि वे अपने विभागों से सम्बन्धित पैरों के उत्तर की 15-15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-तीन प्रतियां महालेखाकार (लेखा परीक्षा) हरियाणा/वित्त विभाग (बजट एवं कमेटी) शाखा को तीन मास के अन्दर-अन्दर अर्थात् दिनांक 6.6.2008 से पूर्व भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठके होती रहें ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ता:/-

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव  
तथा प्रशासकीय सचिव।

अशा: क्रमांक 18/25/2007-3ब.वक.

दिनांक, चण्डीगढ 12-3-2008

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधिकारियों/शाखा अधीक्षकों को आवश्यक कार्यवाही हेतू भेजी जाती है।

हस्ता:/-

अधीक्षक बजट एवं कमेटी,  
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा अधिकारी/  
शाखा अधीक्षक (केवल बजट से सम्बन्धित)।

अशा: क्रमांक 18/25/2007-3ब.वक.

दिनांक, चण्डीगढ 12-3-2008

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**No. 38/10/2006-6WM**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The All the Heads of Departments in Haryana.  
All the Commissioner of Divisions in Haryana.

**Dated, Chandigarh, the 27th June, 2006****Subject : Report of the CAG of India — Haryana Government (Revenue Receipts) for the year 2006-2007.**

Sir,

I am directed to refer on the subject noted above and to say that A.G. office has decided to undertake a detailed study/review on "Receipts from Interest on Loans and Advances" for inclusion in the Report of the Comptroller and Auditor General of India, Haryana Government (Revenue Receipts) for the year 2006-2007 for which A.G. office will examine the records of last five years involving collection of data relating to grant of Loans and advances by the State Government to different departments, Government Commercial Undertakings, Public Sector Undertakings, Government Companies, Corporations, Local Bodies, Municipalities etc and their recoveries alongwith the interest thereon including internal control mechanism and internal audit system, etc. In this connection an Audit Party under the supervision of Senior Audit Officer/Audit Officer will be deputed by A.G. Office for examination of record of the department and field offices.

You are, therefore, requested to issue necessary directions to field offices for extending full cooperation to the Audit Party in producing the relevant records/information as desired by them.

Yours faithfully,

Sd/-

(Surinder Mohan)

Under Secretary, Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

No. 38/10/2006-6WM

Dated, Chandigarh, the 27-6-2006

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh w.r.t. his D.O. No. RAW-OR/Review-Interest/2006-2007/360, dated 31-5-2006 for information and necessary action,

Sd/-

(Surinder Mohan)

Under Secretary, Finance (B),  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**अति आवश्यक**  
**पी.ए.सी. मैटर**  
**तिथि बद्ध**

**क्रमांक 18 / 1 / 2004—3बवक**

सेवा में

वित्तायुक्त एव प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।  
आयुक्त, अम्बाला हिसार, गुड़गांव तथा रोहतक मण्डल।

**दिनांक, चण्डीगढ़ 2 मार्च, 2004 (2nd March, 2004)**

**विषय :** भारत के नियंत्रक व महालेखापरीक्षक का प्रतिवेदन 31 मार्च 2002 को समाप्त वर्ष (सिविल) – हरियाणा सरकार।

महोदय,

मुझे निर्देश<sup>1</sup> हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊ तथा हरियाणा सरकार से संबंधित 31 मार्च 2003 को समाप्त वर्ष के भारत के नियंत्रक तथा महालेखापरीक्षक के प्रतिवेदन (सिविल) की एक-2 प्रति (अंग्रेजी तथा हिन्दी) भेजते हुए अनुरोध करूँ कि आप अपने विभाग से संबंधित पैरो के उत्तर (अंग्रेजी तथा हिन्दी में) अपने प्रशासकीय विभाग के माध्यम से तीन महीने की निर्धारित अवधि के अन्दर-2 नियत प्रोफार्मा में (प्रति संलग्न है) सचिव, हरियाणा विधान सभा, महालेखाकार तथा वित्त विभाग को भेजना सुनिश्चित करें। कृपया यह भी ध्यान में रखा जाए कि समय पर उत्तर प्राप्त न होने पर लोक लेखा समिति द्वारा प्रशासकीय सचिवों को मौखिक परीक्षण भी किया जा सकता है। अतः उत्तर में देरी के कारण लोक लेखा समिति की किसी भी प्रकार की प्रताड़ना से बचने का हर संभव प्रयत्न किया जाए।

2. जैसाकि आपको विदित है प्रत्येक विभाग में इस कार्य के लिए नोडल अधिकारी नियुक्त किए गए हैं और विभागाध्यक्ष की अध्यक्षता में विभागीय मोनीटरिंग कमेटियों का भी गठन किया हुआ है। अतः उक्त समिति की बैठकें करके सभी संबंधित पैरों का उत्तर निर्धारित समय सीमा के अन्दर भिजवाना सुनिश्चित करें।

भवदीय,

हस्ता: /—

उप सचिव, वित्त (बजट),

कृते: वित्तायुक्त एव प्रधान सचिव हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/1/2004-3 बवक

दिनांक, चण्डीगढ़ 2 मार्च, 2004

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को उनके पत्र क्रमांक पी.ए.सी-67/2003/2398 दिनांक 13.02.2004 के संदर्भ में सूचनार्थ भेजी जाती है।

हस्ताः/-

उप सचिव, वित्त (बजट),  
कृते: वित्तायुक्त एव प्रधान सचिव हरियाणा सरकार,  
वित्त विभाग।

पृ० क्रमांक 18/1/2004-3 बवक

दिनांक, चण्डीगढ़ 2 मार्च, 2004

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ़ को उनके पत्र क्रमांक रिपोर्ट (सिविल)/ए.आर/2003-2004/620 दिनांक 9.2.2004 के संदर्भ में भेजी जाती है।

उक्त रिपोर्ट दिनांक 13.2.2004 को सदन के पटल पर रख दी गई है। इसी संदर्भ में हरियाणा विधान सभा के पत्र क्रमांक पी.ए.सी. 67/2003/2398, दिनांक 13 फरवरी, 2004 की प्रति संलग्न है।

हस्ताः/-

उप सचिव, वित्त (बजट),  
कृते: वित्तायुक्त एवं प्रधान सचिव हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति सभी वित्तायुक्त एव प्रधान सचिवों तथा प्रशासकीय सचिवों हरियाणा सरकार को आवेक कार्यवाही हेतु भेजी जाती है।

उनसे अनुरोध है कि वे अपने विभागों से संबंधित पैरों के उत्तर की 15 प्रतियां सचिव, हरियाणा विधान सभा तथा तीन-2 प्रतियां महालेखाकार (लेखा परीक्षा), हरियाणा/वित्त विभाग (बजट व कमेटी) शाखा को तीन मास के अन्दर-2 भिजवाने की कृपा करें। कृपया यह भी सुनिश्चित करें कि मोनिटरिंग कमेटी की मासिक बैठकें होती रहे ताकि प्रगति की समीक्षा की जा सके और सभी पैरों के उत्तर समय पर भेजे जा सकें।

हस्ताः/-

उप सचिव, वित्त (बजट),  
कृते: वित्तायुक्त एव प्रधान सचिव हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं प्रधान सचिव तथा प्रशासकीय सचिव, हरियाणा सरकार।

आ क्रमांक 18/1/2004-3 बवक

दिनांक, चण्डीगढ़ 2 मार्च, 2004

इसकी एक-2 प्रति वित्त विभाग के सभी शाखा अधिकारियों/शाखा अधीक्षकों को आवेक कार्यवाही हेतु भेजी जाती है।

हस्ताः/-

उप सचिव, वित्त (बजट),  
कृते: वित्तायुक्त एव प्रधान सचिव हरियाणा सरकार,  
वित्त विभाग।

सेवा में

वित्त विभाग के सभी संबंधित शाखा अधिकारी/शाखा अधीक्षक।

आ क्रमांक 18/1/2004-3 बवक

दिनांक, चण्डीगढ़ 2 मार्च, 2004

**PERFORMA**

I.	(a) <i>Department</i> (b) <i>Subject/Title of the Review/Paragraph</i> (c) <i>Paragraph No.</i> (d) <i>Report No. and Year</i>	
II.	(a) <i>Date of receipt of the Draft Paragraph/Review in the Department.</i> (b) <i>Date of Department's reply</i>	
III.	<i>Gist of Paragraph/Review</i>	
IV.	(a) <i>Do the Department agree with the facts and figures included in the Paragraph?</i> (b) <i>If not, please indicate the areas of disagreement and also attach documents in support.</i>	
V.	(a) <i>Main Audit conclusions :</i> <i>(1) Deficiency in the existing system including system of internal control.</i> <i>(2) Failure to follow the systems and procedure.</i> <i>(3) Failure of individuals.</i> <i>(4) Amount of loss/short assessment/ short levy.</i> (b) <i>Do the department agree with the Audit conclusions? If not, please indicate specific areas of disagreement, reasons for disagreement and also attach copies of relevant documents, where necessary.</i>	
VI.	<i>Remedial action taken :</i>  (i) <i>Improvement in system and procedure including internal controls.</i> (ii) <i>Recovery of over payment pointed out by Audit.</i> (iii) <i>Recovery of under assessment, short levy or other dues.</i> (iv) <i>Writer off of amount of losses/wasteful expenditure/irrecoverable amount.</i> (v) <i>Modifications in the scheme including financing pattern.</i> (vi) <i>Review of similar cases/complete scheme/project in the light of finding of sample check by Audit.</i>	

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**HARYANA GOVERNMENT  
FINANCE DEPARTMENT**

**NOTIFICATION**

**The 18th February, 2010**

**No. 14/78/2003-3FA.—** In pursuance of guidelines issued by Government of India on the basis of recommendations of Eleventh Finance Commission regarding responsibilities of Comptroller & Auditor General for exercising control and supervision over the proper maintenance of accounts and their Audit for all the tiers of Panchayati Raj Institutions and Urban Local Bodies and request made in this regard by the Principal Accountant General (A&E) Haryana, Accountant General (Audit) Haryana, the State Government after careful consideration has decided to :-

- (i) Entrust the Test Audit of ULBs and PRIs to C&AG under section 20(i) of C&AG (Duties, Powers and Conditions of Services) Act, 1971, without payment of any audit fee for that Test Audit, by the Auditee institutions i.e. ULBs/PIRs, the audit of which is being conducted by the Director, Local Audit Department Haryana, Chandigarh as statutory auditor. The C&AG will also provide technical guidance to the Director, Local Audit Department Haryana, Chandigarh with regards to ULBs and PRIs without affecting the administrative control of Finance Department over Director, Local Audit Department Haryana, Chandigarh and the status of Director, Local Audit Department Haryana, Chandigarh vis-à-vis his responsibility as statutory auditor of these institutions.
- (ii) The office of C&AG will conduct audit of some of ULBs and PRIs and Director, Local Audit Haryana, Chandigarh will continue to audit these institutions/bodies as per his statutory responsibilities, as is being done at present.
- (iii) The Director, Local Audit Department Haryana, Chandigarh will adopt the guidelines/standards of audit as may be prescribed by C&AG and will forward some of the inspection reports of audit of ULBs and PRIs being conducted by him as Statutory Auditor at present to the Accountant General (Audit) Haryana who may make suggestions if required for improvement in system of reporting.
- (iv) Any serious irregularity such as system defects serious violation of Rules, Frauds etc. noticed by Director, Local Audit Department Haryana, Chandigarh will be intimated to the Accountant General (Audit) Haryana.
- (v) The Director, Local Audit Department Haryana, Chandigarh will develop a system of internal control in his organization considering the Technical-guidance and support rendered by the office of the Accountant General (Audit) Haryana.
- (vi) The Comptroller & Auditor General of India will also undertake training and capacity building of the staff of Director, Local Audit Haryana, Chandigarh.
- (vii) The notification will supersede the notification dated 12.08.2008 issued vide even number by this Department.

*Sd/-*

(Ajit M. Sharan)

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 14/78/2003-3FA

Dated 18.2.2010

Copies forwarded to the following for information/necessary action :-

Accountant General (Audit) Haryana, Chandigarh w.r.t his letter No. PRI/ULB/  
Notification/2009/10/67, dated 15.12.2009.

Accountant General (A&E) Haryana, Chandigarh.

Financial Commissioner and Principal Secretary to Government Haryana,  
Urban Local Bodies/Development & Panchayat Department.

All Administrative Secretaries.

Director, Local Audit Department Haryana, Chandigarh.

All Heads of the Departments, Haryana.

Divisional Commissioners of all the four Divisions.

All Deputy Commissioners of State.

*Sd/-*

Superintendent Finance Accounts,  
*for* Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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***These instructions have been superseded vide  
No. 14/78/2003-3FA, Dated 18.2.2010.***

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**NOTIFICATION**

**The 12th August, 2008**

**No. 14/78/2003-3FA.**—In view of recommendations of 11<sup>th</sup> Finance Commission of the Government of India, the D.O. Letter from Principal Accountant General (A & E) Haryana, Chandigarh No. TM(T)PRI/2001-02/418 dated 10.8.2001 addressed to Chief Secretary to Govt. of Haryana and D.O. letter from C & AG vide No. 112-CAG/LB/2005 dated 18.4.2005 addressed to CM Haryana and letter No. PRI/ULBs/ET/2007/08/115 dated 31.12.2007 from Accountant General (Audit) Haryana, Chandigarh and in modification of decision of Govt. conveyed vide Finance Department letter No. 148-FD(ERAMU) 2007 dated 5.12.2003 addressed to Accountant General(Audit), Haryana, Chandigarh the Government has now decided that :-

- (i) Entrustment of test audit of the ULBs and PRIs to C&AG without payment of any audit fee for that test audit, by the auditee institutions i.e. ULBs/PRIs, the audit of which is being conducted by the Director, Local Audit, Department, Haryana as Statutory Auditor, taking into consideration the recommendations of the 11<sup>th</sup> Finance Commission Govt. of India. in June, 2001 under Section 20(1) of C&AG (Duties, Powers and Conditions of Service), Act, 1971 and also for allowing C&AG for providing Technical Guidance to the Director, Local Audit Department, Haryana with regard to ULBs and PRIs without affecting the administrative control of Finance Department over Director, Local Audit, Haryana and the status of Director, Local Audit Vis-à-vis. his responsibilities as Statutory Auditor of these Institutions.
- (ii) The Office of C&AG/AG will conduct Test Audit of some of the ULBs and PRIs and Director, Local Audit Department, Haryana will continue to audit these Institutions/Bodies as per his statutory responsibilities as is being done at present.
- (iii) The Director, Local Audit, Haryana will adopt the guidelines/standard of audit as may be prescribed by C&AG and will forward some of the inspection reports of audit of ULBs & PRIs being conducted by him as statutory auditor at present to the Accountant General (Audit), Haryana who may make suggestions, if required for improvement in system of reporting.

S.P. SHARMA  
Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 4/78/2003-3FA

Dated, Chandigarh, the 12<sup>th</sup> August, 2008

Copies forwarded to the following, for information/necessary action :-

Accountant General (Audit) Haryana, Chandigarh with reference to his letter no PRIs/ULBs/Ent. /2007-08/115 dated 31.12.2007.

Financial Commissioner & Principal Secretary to Govt. Haryana, Urban Local Bodies/Development & Panchayat Departments.

All Administrative Secretaries.

Director, Local Audit Haryana, Chandigarh.

All Head of the Departments Haryana.

Divisional Commissioners of all the four Divisions.

All Deputy Commissioners in State.

*Sd/-*

Under Secretary, Finance  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**No. 18/2/2008-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Head of Departments,  
Commissioners of Divisions,  
Deputy Commissioners in Haryana, State.

**Dated, Chandigarh, the 3rd March, 2008****Subject : Regulations on Audit and Accounts 2007.**

Kindly refer to the subject noted above. A copy of the Regulation on Audit and Accounts 2007, is sent herewith for your reference and record. These regulations are also available on the website of the Comptroller & Auditor General of India, New Delhi i.e. [www.cag.gov.in](http://www.cag.gov.in). under the heading 'mandate'.

*Sd/-*

Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy of above stated rules is forwarded to all the Financial Commissioner & Principal Secretaries/Commissioner & Secretaries to Govt. Haryana for their reference and record.

*Sd/-*

Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/  
Commissioner & Secretaries to Govt. Haryana.

U.O. No. 18/2/2008-3B&amp;C

Dated : 3.3.2008

Endst No. 18/2/2008-3B&amp;C

Dated : 3.3.2008

A copy of above stated rules is forwarded to Accountant General (Audit) Haryana for information.

*Sd/-*

Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst. No. 18/2/2008-3B&amp;C

Dated : 3.3.2008

A copy of above stated rules is forwarded to :-

All the Managing Directors of Boards and Corporations,  
Registrars of the Universities in Haryana  
for their reference and record.

Sd/-  
Superintendent Budget & Committee  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

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**IMMEDIATE****No. 9/3/2006-6B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All Heads of Departments

**Dated, Chandigarh, the 22nd February, 2006****Subject : Annual Program of Commercial Audit Wing.**

Sir,

I am directed to invite your attention towards the Accountant General, Haryana's letter No. CA-1/HR/For-Cast/Programme/2005-06/762, dated 17/1/2006 (copy enclosed) on the subject noted above vide which it has been requested that it may please be apprised of the position whether new Offices running on commercial lines, which have not been audited or provided, in the annual program.

It is, therefore, requested that the information asked for if any may please be sent to the Accountant General, Haryana under intimation to this office.

It may please be treated as most urgent.

*Sd/-*  
Superintendent Budget and Committee,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

**Encls.**

**OFFICE OF THE  
ACCOUNTANT GENERAL (AUDIT) HARYANA,**

**PLOT NO. 5, SECTOR 33-B,  
DAKSHIN MARG, CHANDIGARH-160020.**

**NO. CA-1/HR/FOR-CAST/PROGRAMME/2005-06/762**

**DATE : 17-01-2006**

To

The Principal Secretary to Government of Haryana,  
Finance Department, Chandigarh.

**Subject : Annual Programme of Commercial Audit Wing.**

Sir,

I am directed to forward a list of various Offices/Departments/Corporation of Government of Haryana running on commercial lines which are to be audited by Audit Department during the year 2006-07. It will be highly appreciated, if suggestions for including any other Department/Office/Corporation for audit during 2006-07 are communicated to this office.

2. You are requested to ensure that Offices which have been provided for local audit programme exist and no office has been closed down. This office may please be apprised of the new Offices running on commercial lines, which have not been audited or provided, in the annual programme.

3. The heads of the Department may please be directed to send the information regarding closure of existing offices/opening of new offices invariably to this office.

Thanking you.

Yours faithfully,

Sd/-

Sr. Dy. Accountant General (Comml.)

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**Companies and Corporations**

1. Haryana Agro Industries Corporation Limited, Chandigarh.
2. Haryana State Industrial Development Corporation Limited, Chandigarh.
3. Haryana Small Scale Industries and Export Corporation Limited, Chandigarh.
4. Haryana Scheduled Castes Finance and Development Corporation Limited, Chandigarh.
5. Haryana Mineral Limited, Narnaul.
6. Haryana Tourism Corporation Limited, Chandigarh.
7. Haryana Land Reclamation and Development Corporation Limited, Chandigarh.
8. Haryana Seeds Development Corporation Limited, Panchkula.
9. Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Corporation Limited, Chandigarh.
10. Haryana Handloom and Handicraft Corporation Limited, Chandigarh.
11. Haryana Electronics Development Corporation Limited, Chandigarh.
12. Haryana Women Development Corporation Limited, Chandigarh.
13. Haryana Roadways Engineering Corporation Limited, Gurgaon.
14. Haryana Forest Development Corporation Limited, Panchkula.
15. Hartron Informatics Limited, Chandigarh.
16. Haryana Police Housing Corporation Limited, Panchkula.
17. Punjab State Iron Limited. Chandigarh.
18. Haryana Concast Limited, Hisar.
19. Haryana State Minor Irrigation and Tubewell Corporation Limited, Chandigarh.
20. Haryana Tanneries Limited, Chandigarh.

**Statutory Corporations**

1. Haryana Financial Corporation, Chandigarh.
2. Haryana Warehousing Corporation, Panchkula.

**Miscellaneous Department**

1. Director, Supplies and Disposal, Haryana, Chandigarh.
2. Central Jail (Factory), Ambala.
3. Haryana Vetty and Vaccine Institute (Niological Production Section), Hisar.
4. Controller, Printing and Stationery Haryana, Chandigarh.
5. Director, Food and Supplies Haryana, Chandigarh.

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**Transport Department**

1.	State Transport Commissioner, Haryana, Chandigarh
2.	Checking of Motor Transport Reserve Figures of Haryana Roadways Departments
3.	Haryana Roadways, Ambala
4.	Haryana Roadways, Chandigarh
5.	Haryana Roadways, Hisar
6.	Haryana Roadways, Rohtak
7.	Haryana Roadways, Karnal
8.	Haryana Roadways. Gurgaon
9.	Haryana Roadways, Jind
10.	Haryana Roadways, Rewari
11.	Haryana Roadways, Bhiwani
12.	Haryana Roadways, Kaithal
13.	Haryana Roadways, Sirsa
14.	Haryana Roadways. Sonipat
15.	Haryana Roadways. Yamuna Nagar
16.	Haryana Roadways, Faridabad
17.	Haryana Roadways, Delhi
18.	Haryana Roadways, Fatehabad
19.	Haryana Roadways. Kurukshetra
20.	Haryana Roadways, Panipat
21.	Haryana Roadways, Jhajjar
22.	Haryana Roadways, Narnaul
23.	Flying Squad Officer, ISBT Delhi
24.	Haryana Roadways (Central Workshop), Karnal
25.	Haryana Roadways (Central Workshop), Hisar.

**Statement of Offices/Departments/Government Companies/Corporations, Audit of which is to be conducted during 2006-07.**

<b>Sr. No.</b>	<b>Name of Units</b>	<b>Stations</b>
1.	Seed Depot. Scheme	Ambala
2.	Seed Depot. Scheme	Rohtak
3.	Seed Depot. Scheme	Narnaul
4.	Seed Depot. Scheme	Jind
5.	Seed Depot. Scheme	Karnal
6.	Seed Depot. Scheme	Gurgaon
7.	Seed Depot. Scheme	Hisar
8.	Seed Depot. Scheme	Kurukshetra
9.	Seed Depot. Scheme	Sonipat
10.	Seed Depot. Scheme	Sirsa
11.	Seed Depot. Scheme	Bhiwani
12.	Seed Depot. Scheme	Faridabad
13.	Director of Agriculture Seed Depot. Scheme, Chandigarh.	Chandigarh
14.	Director of Agriculture Purchase and Distribution of Pesticides (Proforma Accounts).	

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**क्रमांक 28 / 1 / 2000—3ब.वक.**

प्रेषक

वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष,  
रजिस्ट्रार, पंजाब तथा हरियाणा उच्च न्यायालय, चण्डीगढ़,  
आयुक्त, अम्बाला, गुडगांव, रोहतक एवं हिसार मण्डल।  
सभी उपायुक्त, हरियाणा

**दिनांक, चण्डीगढ़ 24 फरवरी, 2000 (24th February, 2000)**

**विषय : Non production of Accounts records – Nomination of Nodal Officer.**

महोदय,

मुझे निर्देश हुआ है कि म उपरोक्त विषय की ओर आपका ध्यान दिलाते हुए यह सूचित करू कि महालेखाकार (आडिट), हरियाणा ने अपने पत्र क्रमांक सी.सी.एस./नोडल आफिसर/1999-2000/1093, दिनांक 29.12.99 (प्रति संलग्न है) द्वारा सरकार के ध्यान में यह लाया गया है कि उनके कार्यालय की आडिट पार्टियां/क्षेत्रीय कार्यालयों में आडिट के लिए आता हैं, तो उस समय सम्बन्धित कार्यालयों द्वारा अपने लेखों तथा आवश्यक रिकार्ड प्रस्तुत नहीं किए जाते जिस कारण आडिट पार्टी की बड़ी कार्यालय के मुखिया की यह जिम्मेवारी है कि वह आडिट केस में आडिट पार्टी को उन द्वारा वांछित पूर्ण सूचना तथा रिकार्ड तत्काल उपलब्ध करवायें परन्तु ऐसा नहीं हो रहा है।

उपरोक्त स्थिति को देखते हुए सरकार द्वारा निर्णय लिया गया है कि प्रत्येक विभाग में ऐसे कार्यों के लिए एक नोडल अधिकारी की नियुक्ति की जाए और उन्हें आडिट द्वारा मांगी गई सूचना तथा रिकार्ड उपलब्ध करवाने के लिए पूर्णतया जिम्मेवार बनाया जाए ताकि भविष्य में आडिट पार्टी की कठिनाईयों का समाधान हो सके। नोडल अधिकारी उस अधिकारी को बनाया जाए जो कि उस कार्यालय का लेखा-जोखा के रिकार्ड आदि से सीधे सम्बन्धित हो। कृपया तदानुसार नोडल अधिकारी को तत्काल नियुक्ति करके महालेखाकार, हरियाणा तथा वित्त विभाग को सूचित करे।

कृपया इन हिदायतों की दृढ़ता से पालना की जाए।

भवदीय,

हस्ता: /—

अवर सचिव, वित्त (बजट),  
कृते: वित्तायुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी सचिवों को तत्काल आवश्यक कार्यवाही हेतु प्रेषित है।

हस्ता: /—  
अवर सचिव, वित्त (बजट),  
कृते: वित्तियुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी प्रशासकीय सचिव, हरियाणा सरकार।

अशा0 क्रमांक 28 / 1 / 2000—3बवक

दिनांक, चण्डीगढ़ 24.2.2000

पृष्ठांकन क्रमांक 28 / 1 / 2000—3बवक

दिनांक, चण्डीगढ़ 24.2.2000

इसकी एक प्रति महालेखाकार, हरियाणा (आडिट) को उनके पत्र क्रमांक सी.सी.एस. नोडल आफिसर / 1999—2000 / 1093, दिनांक 29.12.99 के संदर्भ में सूचनार्थ प्रेषित है।

हस्ता: /—  
अवर सचिव, वित्त (बजट),  
कृते: वित्तियुक्त एवं सचिव, हरियाणा सरकार,  
वित्त विभाग।

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**No. 22/1/82-2B&C**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Department,  
The Commissioner Ambala & Hisar Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab & Haryana High Court,  
All District & Sessions Judges in Haryana.

**Dated, Chandigarh, the 25th May, 1982****Subject : Timely audit of the departments by the Accountant General, Haryana.**

Sir,

It has been brought to the notice of the Finance Department by the Accountant General, Haryana that requests for postponement of audit continue to pour in his office from various departments of the State Government on one pretext or the other. Such requests continue to come even after the audit party reports in the concerned office after prior notice for conducting the audit. This process upsets the programme of the audit parties resulting in wasteful and avoidable expenditure on T.A. of staff posted in the audit parties.

2. It is, therefore, requested that the audit programmes conveyed by the Accountant General, Haryana should be strictly adhered to and there should be no request for postponing the audit. The Audit party should also be afforded full assistance as and when the same visits your office/department. If in very exceptional and compelling circumstances, postponement of audit is considered necessary, prior approval of the concerned Administrative Department, in such cases should be obtained well in time and the audit office is informed accordingly.

3. These instructions may please be brought to the notice of all the subordinate staff working under your control for strict compliance in future.

Yours faithfully,

*Sd/-*

Under Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

Endst. No. 22/1/82-2B&amp;C

Dated, Chandigarh, the 25-5-1982

A copy is forwarded to the Accountant General Haryana, Chandigarh with reference to his letter No. OAD(C)/IMP-INST/81-82/12570-72, dated 2.4.82

*Sd/-*

Under Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

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A copy is forwarded to all Financial Commissioners and Administrative Secretaries to Govt. Haryana, for information and necessary action

*Sd/-*  
Under Secretary Finance (B),  
for Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Financial Commissioners Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/82-2B&C

Dated, Chandigarh, the 25-5-1982

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**No. 5488-ASO(FD)-69/19179**

From

The Commissioner for Planning & Finances and  
Secretary to Government, Haryana,  
Planning & Finance Department.

To

All the Heads of Departments,  
Commissioner, Ambala Division and  
All the Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court and  
All the District and Session Judges in Haryana.

**Dated, Chandigarh, the 9th July, 1969.**

**Subject : Audit of Accounts — Production of records.**

Sir,

I am directed to say that the Accountant General, Haryana has reported to Government that the following difficulties are being experienced by the Audit Parties in reviewing schemes and programmes etc., being executed by the various Departments of the State Government :-

- (i) Documents pertaining to physical targets and actual achievement are not made available to Audit in the belief that these fall outside its purview.
- (ii) Documents containing the background to the scheme or programme, proposed outlay, budget provision for the year, expenditure on the scheme or programme from inception with relevant details and such data, are not readily available in the offices visited or if available, are not given to the Audit Party.
- (iii) Old records, files, etc. pertaining to the scheme or programme are often stated to be not available.

2. The position has been reviewed by Government and it has been decided that no document or paper having bearing on the financial working of the State (except those relating to secret service expenditure) should be considered to be outside the purview of Audit. In case, it is felt that a particular classified document cannot be handed over to the Audit Party, it should be sent by name to the Deputy Accountant General, Haryana, Chandigarh. For the remaining documents which cannot be treated as classified documents, it has been decided that in case a senior officer feels that a document which can have no conceivable significance to audit is being requisitioned, he should discuss with the Accounts Officer incharge of the Party, Deputy Accountant General at Chandigarh or the Accountant General, Haryana. It should, however, be ensured that the working of audit is not hampered under any circumstances due to the non-production of records.

3. In regard to the other two points enumerated in para 1 above, it is felt that the difficulties might not always be within the power of the Department or office concerned to

resolve. These difficulties can, however, be overcome to a great extent in case full co-operation is extended by the Departments/offices concerned to the Audit Parties and all possible efforts are made by them to furnish the documents in question even if some extra effort is needed for the purpose. Government are of the view that the timely production of relevant records to Audit would not only facilitate the working of the Audit Parties but also result in on the spot settlement of most of the audit objections.

I am, therefore, to request that the above instructions may be brought to the notice of all concerned for strict compliance.

Yours faithfully,

*Sd/-*  
Deputy Secretary Finance (R),  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

A copy is forwarded for necessary action to :-

The Financial Commissioner Revenue, Haryana.  
All Administrative Secretaries to Government, Haryana.

*Sd/-*  
Deputy Secretary Finance (R),  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

The Financial Commissioner Revenue, Haryana.  
All Administrative Secretaries to Government, Haryana.

U.O. No. 5488-ASO(FD)-69,

Dated, Chandigarh, the 9<sup>th</sup> July, 1969.

A copy is forwarded for necessary action to the Principal Secretary to Chief Minister and Secretaries/Private Secretaries to Ministers.

*Sd/-*  
Deputy Secretary Finance (R),  
for Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning and Finance Department.

To

The Principal Secretary/Secretary/Private Secretary to  
Chief Minister/Ministers, Haryana.

U.O. No. 5488-ASO(FD)-69,

Dated, Chandigarh, the 9<sup>th</sup> July, 1969.

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**No. 9491(A)3FRI-61/10997**

From

SHRI SAPURAN SINGH, I.A.S.,  
Secretary to Government, Punjab,  
Finance Department.

To

All Heads of Departments and  
The Registrar, Punjab High Court,  
Commissioners of Divisions,  
District and Session Judges and  
Deputy Commissioners in the Punjab.

**Dated, Chandigarh, the 12th October, 1961.**

**Subject : Continuation of payments objected to by audit.**

Sir,

I am directed to state that it has come to the notice of Government that certain payments of recurring nature objected to by audit are continued to be made even after such objection by certain departments pending a final decision by the competent authorities. The matter has been under consideration of Government and it has now been decided that once a particular payment of a recurring nature is considered inadmissible by audit, continuance the payment pending a decision by the competent authority involved the risk of increasing the amount of recoverable overpayments. The audit point of view should, therefore, ordinarily be provisionally accepted by the Administrative authorities and further payments on that account should not normally be made till a final decision is obtained from the competent authority. In exceptional cases, where the administrative authorities consider that in the public interest, the continuance of such payments pending a final decision by the competent authority is absolutely necessary payments should be made provisionally and subject to recovery, the payee receiving the payments being so informed specifically. The fact that payments are being continued in spite of the audit objection should also be reported to the authority to whom the case is referred for a final decision.

2. These instruction may kindly be brought to the notice of all concerned working under you and in the subordinate offices.

Yours faithfully,

SAPURAN SINGH,  
Secretary to Government, Punjab,  
Finance Department.

No. 9491(A)-3FRI-61/10977,

Dated, Chandigarh, the 12<sup>th</sup> October, 1961.

A copy is forwarded to the Accountant General, Punjab, Simla, for information, with reference to his letter No. T.M.I./12-1/58-61/1228, dated the 4<sup>th</sup> September, 1961.

By order,  
W. S. MONGIA,  
Assistant Secretary, Finance  
for Secretary to Government, Punjab,  
Finance Department.

Copies are forwarded to :-

Financial Commissioners, Punjab,  
All Administrative Secretaries to Government, Punjab  
for information.

W. S. MONGIA,  
Assistant Secretary, Finance  
*for Secretary to Government, Punjab,*  
Finance Department.

To

Financial Commissioner, Punjab.  
Administrative Secretaries to Government, Punjab.

U.O. No. 9491(A)-3FRI-61,

Dated, Chandigarh, the 12<sup>th</sup> October, 1961.

Copies are forwarded to the Secretaries to the Chief Minister, Finance Minister and Irrigation and Power Minister, Private Secretaries to other Ministers and Personal Assistant to the Deputy Ministers and the Chief Parliamentary Secretary, for information of the Chief Minister, Ministers and Deputy Ministers and the Chief Parliamentary Secretary.

W. S. MONGIA,  
Assistant Secretary, Finance  
*for Secretary to Government, Punjab,*  
Finance Department.

To

The Secretaries to the Chief Minister, Finance Minister and Irrigation and Power Minister, Private Secretaries to other Ministers and Personal Assistant to the Deputy Ministers and the Chief Parliamentary Secretary.

U.O. No. 9491(A)-3FRI-61,

Dated, Chandigarh, the 12<sup>th</sup> October, 1961.

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**DATEWISE LIST OF INSTRUCTIONS****RELATING TO SUBJECTS OF VOLUME - XII**

**(Prompt Disposal of Audit Objections/Pending paras of PAC, COPU, CAG etc., Shakdhar Committee, Excess Over Voted Grants/Charged Appropriations, Estimate Committee, Audit of Accounts, etc.)**

Sr. No.	Date	Number	Subject	Remarks	Page No.
1.	03.06.2011	No. 21/03/2011-2B&C	Outstanding replies of the paras included in the Reports of the CAG (COPU/Commercial) Government of Haryana.		15
2.	31.05.2011	No. 15/25/2008-3B&C	Submission of replies to Audit Paras as well as observations/recommendations of PAC within the stipulated period of time.		17
3.	20.04.2011	No. 15/01/2011-3B&C	Non-submission of Action Taken Notes on Audit Reports by the Administrative Departments to PAC/COPU/Principal Accountant General (Audit) Haryana, as per recommendations of Shakdhar Committee.		125
4.	22.03.2011	No. 34/8/97-2B&C	सार्वजनिक उपक्रम समिति की विभिन्न रिपोर्टों में कमेटी द्वारा किए गए अवलोकनों/सिफारिशों बारे निगमों/बोर्डों द्वारा त्रैमासिक प्रगति रिपोर्ट (31.03.2011) भेजने बारे ।		171
5.	16.03.2011	No. 15/01/2011-3B&C	Non-submission of Action Taken Notes on Audit Reports by the Administrative Departments to PAC/COPU/Principal Accountant General (Audit) Haryana, as per recommendations of Shakdhar Committee.		130
6.	08.03.2011	No. 18/3/2011-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष (सिविल) – हरियाणा सरकार ।		201
7.	08.03.2011	No. 18/2/2011-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2010 को समाप्त वर्ष (राजस्व प्राप्तियां) – हरियाणा सरकार ।		203
8.	07.03.2011	No. 18/4/2011-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च 2010 को समाप्त वर्ष राज्य वित्त – हरियाणा सरकार की रिपोर्ट ।		19
9	15.11.2010	No. 22/1/2009-3B&C	Constitution of Audit Committees for the prompts disposal/settlement of audit objections/audit paras.		1
10.	18.10.2010	No. 18/7/2008-3B&C	Submission of replies of various pending paras of the report of CAG for the year 2008 (Civil).		21
11.	18.02.2010	No. 14/78/2003-3FA	Notification regarding Audit of Panchayat Raj Institutions and Ruban Local Bodies		221

Sr. No.	Date	Number	Subject	Remarks	Page No.
12.	04.08.2009	No. 21/5/2009-3B&C	Follow-up Action on Audit Reports.		22
13.	02.04.2009	No. 9/1/2009-6B&C	Thirty-Eighth Report of the Committee on Estimates for the year 2008-09.		189
14.	20.03.2009	No. 34/1/2009-2B&C	55th Report of the Committee on Public Undertakings of the Haryana Vidhan Sabha for the year 2008-2009.	Obsolete.	Not Printed
15.	18.03.2009	No. 18/8/2008-2B&C	Report of the Comptroller & Auditor General of India for the Year ended 31st March, 2008 (Commercial), Govt. of Haryana.		205
16.	11.02.2009	No. 18/8/2008-2B&C	Report of the Comptroller & Auditor General of India for the Year ended 31st March 2008 (Commercial) Govt. of Haryana.		208
17.	12.08.2008	No. 14/78/2003-3FA	Notification regarding entrustment of test audit of the ULBs and PRIs to C & A.G without payment of any audit fee.	Superseded vide dt. 18.02.2010.	223
18.	19.08.2011	No. 15/25/2008-3B&C	Submission of replies to Audit Paras as well as observations/recommendations of PAC within the stipulated period of time.		13
19.	17.06.2008	No. 15/25/2008-3B&C	Submission of replies to Audit Paras as well as observations/recommendations of PAC within the stipulated period of time.		24
20.	29.04.2008	No. 34/2/2008-2B&C	Clearance of Audited Annual Accounts of Public Undertakings.		27
21.	25.04.2008	No. 9/1/2009-6B&C	Thirty-seventh Report of the Committee on Estimates for the year 2007-08.		191
22.	19.03.2008	No. 18/23/2007-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (राजस्व प्राप्तियां) – हरियाणा सरकार।		212
23.	12.03.2008	No. 18/25/2007-3B&C	भारत के नियन्त्रक व महालेखापरीक्षक की 31 मार्च, 2007 को समाप्त वर्ष (सिविल) – हरियाणा सरकार की रिपोर्ट।		214
24.	03.03.2008	No. 18/2/2008-3B&C	Regulations on Audit and Accounts 2007.		225
25.	02.07.2007	No. 15/40/2007-3B&C	Implementation of recommendation of the Shakhdar Committee on functioning by PAC/COPU.		132
26.	16.05.2007	No. 34/2/2007-2B&C	Submission of replies of various pending paras of the reports of CAG\COPU		28
27.	27.06.2006	No. 38/10/2006-6WMM	Report of the CAG of India – Haryana Government (Revenue Receipts) for the year 2006-2007.		216

Sr. No.	Date	Number	Subject	Remarks	Page No.
28.	21.06.2006	No. 22/05/2001-6B&C	Submission of replies of the Old Inspection Report.		30
29.	14.06.2006	No. 15/04/2006-3B&C	Excess over voted Grants/Charged Appropriations during the year 2002-03 and 2003-04.		147
30.	24.05.2006	No. 34/2/2006-2B&C	Submission of replies of various pending paras of the reports of CAG\COPU\PAC.	Reiterated vide dt. 16.05.2007.	Not Printed
31.	22.02.2006	No. 9/3/2006-6B&C	Annual Program of Commercial Audit wing.		227
32.	23.12.2005	No. 22/5/2001-7B&C	Submission of replies of the old Inspection Report.		32
33.	12.08.2005	No. 9/4/2005-6B&C	Meeting of the Committee on Estimates/Committee on Public Undertakings/Public Accounts Committee.		Not Printed
34.	25.07.2005	No. 34/1/2005-2B&C	Implementation of recommendation of Shakdhar Committee/Constitution of monitoring committee by Chief Administrators/Managing Directors of the Boards/Corporations and submission of replies of various pending paras of the CAG/CPU/PAC Report.		134
35.	11.11.2004	No. 15/5/2002-3B&C	Scrutiny of replies in regard to the implementation of the observations/recommendations of the PAC.		35
36.	02.03.2004	क. 18/1/2004-3बवक	भारत के नियंत्रक व महालेखापरीक्षक का प्रतिवेदन 31 मार्च, 2003 को समाप्त वर्ष सिविल - हरियाणा सरकार ।		217
37.	10.03.2003	क. 18/1/2003-3बवक	भारत के नियंत्रक व महालेखापरीक्षक का प्रतिवेदन 31 मार्च, 2002 को समाप्त वर्ष सिविल - हरियाणा सरकार ।	Obsolete.	Not Printed
38.	24.12.2002	No. 18/6/2001-3B&C	Excess and Surrender.		150
39.	26.11.2002	No. 18/13/2002-3B&C	Instructions regarding submission of replies of various pending paras of CAG/PAC/COPU Reports and Draft Paras.		39
40.	26.08.2002	No. 21/1/2002-3B&C	Draft Para titled as "Financial Assistance to Local Bodies and Others" for inclusion in the Report of the Comptroller and Auditor General of India for the year 2001-2002 (Civil) - Government of Haryana.		47
41.	28.06.2002	No. 21/1/2002-3B&C	Draft Para titled as "Response of the departments to Draft Audit Paragraphs" for inclusion in the Report of the C & AG of India for the year 2001-2002 (Civil) - Govt. of Haryana.		48

Sr. No.	Date	Number	Subject	Remarks	Page No.
42.	19.03.2002	क्र. 18/2/2002-3बवक	भारत क नियंत्रक व महालेखापरीक्षक का प्रतिवेदन 31 मार्च, 2001 को समाप्त वर्ष सिविल -हरियाणा सरकार ।	Obsolete.	Not Printed
43.	16.01.2002	No. 12/22/2001-PE(FD) A-I	Report of the Comptroller and Auditor General of India for the year ended 31-3-96 No. 1 (Revenue Receipts) – Govt. of Haryana – Submission of replies of pending paras.	Obsolete.	Not Printed
44.	30.07.2001	No. 15/48/99-3B&C	Excess Over Voted Grants/Charged Appropriations.		152
45.	16.02.2001	No. 15/1/2001-3B&C	Scrutiny of replies in regard to the implementation of the observations/recommendations of the Public Accounts Committee.		51
46.	21.06.2000	No. 21/2/97-3B&C	Delay in submission of replies of draft paragraph for the Appropriation Accounts and Audit Reports.		52
47.	05.05.2000	No. 34/1/2000-2B&C	Implementation of recommendation of Shakdhar Committee/Constitution of Monitoring Committee by Chief Administrators/Managing Directors of the Boards/Corporations and submission of replies of various pending paras of the CAG/CPU Report.		138
48.	04.04.2000	No. 18/1/2000-3B&C	भारत के नियंत्रक व महालेखापरीक्षक का प्रतिवेदन 31 मार्च 1999 को समाप्त वर्ष संख्या (राजस्व प्राप्तियां) हरियाणा सरकार ।	Obsolete.	Not Printed
49.	24.02.2000	No. 28/1/2000-3B&C	Non production of Accounts records – Nomination of Nodal Officer.		232
50.	27.05.1999	No. 18/4/99-3B&C	Submission of replies of CAG Reports.		54
51.	24.03.1999	No. 15/6/99-3B&C	Forty Eighth Report of Public Accounts Committee of Haryana Vidhan Sabha on the Report of the CAG of India for the year ended 31st March, 1994 (Remaining Paragraphs) and 31st March, 1995 (Civil and Revenue Receipts).		57
52.	09.03.1999	No. 18/2/92-3B&C	Implementation of the recommendations of the Shakdhar Committee on response of State Govt. to Audit Reports Constituted of Monitoring Committee.		2
53.	25.01.1999	क्र. 15/6/97-3ब.वक.	लोक लेखा समिति द्वारा प्रकाशित विभिन्न रिपोर्टों में दिये गये अवलोकनों/सिफारिशों तथा बकाया पैरों बारे त्रैमासिक प्रगति रिपोर्ट भेजने बारे 31.12.1998 तक ।	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
54.	23.10.1998	No. 18/2/92-3B&C	Implementation of the recommendations of the Shakdhar Committee on response of State Govt. to Audit Reports – Constitution of Monitoring Committee.		4
55.	14.10.1998	No. 21/2/97-3B&C	Delay in submission of replies of draft paragraphs for the Appropriation Accounts and Audit Report.		59
56.	05.06.1998	No. 18/1/97-3B&C	Submission of replies of various pending paras of the CAG/PAC Reports.		60
57.	04.06.1998	No. 18/1/97-3B&C	Submission of replies of various pending paras of the CAG/PAC Reports.		64
58.	12.02.1998	No. 18/1/97-3B&C	Submission of replies of various pending paras of the CAG Reports for the year 1994-95 & 1995-96 (Civil/Revenue Receipts).		65
59.	10.09.1997	No. 21/2/97-3B&C	Delay in the return of draft paragraphs for the Appropriation Accounts and Audit Reports.	Being a reminder	Not Printed
60.	23.07.1997	No. 18/2/96-3B&C	Submission of replies of pending paras of CAG of India Reports for the year 1994-95 (Civil/Revenue).	Being a reminder	Not Printed
61.	21.07.1997	No. 12/1/33-PE (FD)97	Report of the Comptroller and Auditor General of India for the year ended 31-3-96 No.1 (Revenue Receipts) – Govt. of Haryana submission replies of pending paras.		69
62.	25.06.1997	No. 18/1/97-3B&C	Report of the Comptroller & Auditor General of India for the year ended 31st March, 1996 - No. 3 (Civil) Govt. of Haryana – Submission of Replies of pending paras.	Being a reminder	Not Printed
63.	01.05.1997	No. 18/2/96-3B&C	Submission of replies of various pending paras of the report of PAC/CAGs Reports.	Revised vide dt. 26.11.2002.	70
64.	27.03.1997	No. 18/4/96-3B&C	Report of the Comptroller & Auditor General of India for the year ended 31st March, 1996 – No.-1 (Revenue Receipts) Govt. of Haryana-Submission of Replies of pending paras.	Being a reminder	Not Printed
65.	13.03.1997	No. 18/5/96-3B&C	Report of the Comptroller & Auditor General of India for the year ended 31st March, 1996 – No. 3 (Civil), Appropriation Accounts 1995-96 and Finance Accounts 1995-96-Govt. of Haryana.	Obsolete	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
66.	10.12.1996	No. 18/4/96-3B&C	Report of the Comptroller & Auditor General of India for the year ended 31st March, 1996 – No. 1 (Revenue Receipts) Govt. of Haryana.	Obsolete.	Not Printed
67.	23.10.1996	No. 18/2/96-3B&C	Submission of replies in respect of various paras of CAG of India Reports for the year 1994-95 (Civil/Revenue).	Being a reminder	Not Printed
68.	30.07.1996	No. 34/30/96-2B&C	Implementation of the recommendations made by the Shakdhar Committee on functioning of Committee on Public Undertakings.		142
69.	17.07.1996	No. 18/2/96-3B&C	Submission of replies in respect of paras of CAG Reports for the year 1994-95 (Civil/Revenue).	Being a reminder	Not Printed
70.	02.05.1996	No. 18/1/96-3B&C	Submission of replies in respect of paras of CAG Reports for the year 1994-95 (Civil/Revenue).	Being a reminder	Not Printed
71.	09.04.1996	No. 18/6/95-3B&C	Submission of material regarding CAG Reports 1993-94 (Civil/Revenue).	Obsolete	Not Printed
72.	12.02.2009	No. 18/5/2008-3B&C	हरियाणा सरकार के वर्ष 2007-08 के विनियोग लेखे तथा वित्त लेखे ।	Obsolete.	Not Printed
73.	11.03.1996	No. 18/1/96-3B&C	Report of the Comptroller and Auditor General of India for the year ended 31st March, 1995 – No. 3 (Civil) Appropriation Accounts 1994-95 and Finance Accounts 1994-95 – Govt. of Haryana.	Obsolete.	Not Printed
74.	27.10.1995	No. 18/2/92-3B&C	Implementation of the Recommendations made by the Shakdhar Committee on functioning of PACs.		144
75.	10.10.1995	No. 18/2/95-3B&C	Report of the C & AG of India for the year ended 31st March, 1994 – No.3 (Civil), Appropriation Accounts 1993-94 and Finance Accounts 1993-94 – Govt. of Haryana.	Obsolete.	Not Printed
76.	27.09.1995	No. 15/15/93-3B&C	Submission of replies of questionnaires sent by the Haryana Vidhan Sabha.		73
77.	16.03.1995	No. 18/1/95-3B&C	Report of the Comptroller & Auditor General of India for the year 1993-94 (Revenue Receipts) No. 1 of Haryana – supplies of copies thereof.	Obsolete.	Not Printed
78.	08.11.1994	No. 15/12/93-3B&C	Oral examination of FCF regarding Para 2.4, 2.8 & 6.2 of the CAG Report for the year 1989-90.	Obsolete.	Not Printed
79.	28.06.1994	No. 9/9/90-6B&C	12th Meeting of the Committee on Estimates held on 27th July, 1993 information regarding over-staff.	Obsolete	Not printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
80.	20.08.1993	No. 9/9/90-6B&C	12th Meeting of the Committee on Estimates held on 27th July, 1993 information regarding over-staff.	Obsolete	Not printed
81.	12.08.1993	No. 15/15/93-3B&C	Oral examination of FCF regarding Para 2.4 of the CAG Report 1988-89 regarding excess expenditure incurred during the year 1988-89.		75
82.	01.07.1993	No. 15/1/93-3B&C	Excess over voted grants/charged appropriations.		156
83.	20.07.1992	No. 22/1/85-2B&C	Procedure for dealing with the report of PAC, CPU, Estimate Committees etc. and submission of replies to Audit Objections/Paras/Inspection report.		76
84.	07.05.1992	No. 34/3/91-2B&C	Submission of Quarterly progress Report on the recommendations of the Committee on Public Undertakings.		176
85.	12.12.1991	No. 15/42/91-3B&C	Follow up action on the Audit Reports.		88
86.	22.11.1991	No. 22/1/90-2B&C	Constitution of Audit Committees for the prompt disposal/settlement of audit objections audit paras.	It is reminder.	Not Printed
87.	30.04.1991	No. 34/17/87-2B&C	सार्वजनिक उपक्रम समिति की विभिन्न रिपोर्टों में कमेटी द्वारा किए गए अवलोकनो/सिफारिशों ।		178
88.	06.02.1991	No. 21/1/89-3B&C	Delay in the submission of first replies to the inspection reports/draft paras for Appropriation Accounts and Audit Reports Thereon.	Being a reminder	Not Printed
89.	23.10.1990	No. 22/1/90-2B&C	Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.		6
90.	23.07.1990	No. 15/31/88-3B&C	Procedure for dealing with the Report of the Public Accounts Committee.	Revised vide dt. 20.07.92.	Not Printed
91.	01.06.1990	No. 22/1/90-2B&C	Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.		7
92.	04.05.1990	No. 15/2/90-3B&C	Excess over voted grants/charged appropriations.		159
93.	12.10.1989	No. 15/31/88-3B&C	Procedure for dealing with the Report of the Public Accounts Committee.	Revised and clarified vide dated 20.07.1992.	91
94.	08.11.1988	No. 22/1/85-2B&C	Settlement of outstanding audit paras.	Obsolete	Not printed
95.	23.08.1988	No. 15/2/88-3B&C	Excess over voted grants/charged appropriations.		162

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96.	27.04.1988	No. 22/1/85-2B&C	Constitution of Audit Committees for the prompt disposal/Settlement of audit objections/audit paras.		9
97.	07/08.04.1988	क्र. 34 / 17 / 87-2बवक	लोक लेखा समिति / सार्वजनिक उपक्रम समिति द्वारा प्रकाशित विभिन्न रिपोर्टों में दिये गये अवलोकनों / सिफारिशों तथा बकाया पैरों पर त्रैमासिक प्रगति रिपोर्ट भेजने बारे ।		181
98.	15.02.1988	No. 22/1/84-2B&C	Programme on Commercial Audit	Obsolete.	Not Printed
99.	04.12.1987	No. 5/14/83-PE&IC(FD)	Eleventh Report (Special) of the Committee on Public Undertakings (1982-83) of the Haryana Vidhan Sabha on the General working of Public Undertakings/Boards.		183
100.	30.10.1987	क्र. 34 / 17 / 87-2ब व क	लोक लेखा समिति / सार्वजनिक उपक्रम समिति द्वारा प्रकाशित विभिन्न रिपोर्टों में दिये गये अवलोकनों / सिफारिशों तथा बकाया पैरों पर त्रैमासिक प्रगति रिपोर्ट भेजने बारे ।	Obsolete.	Not Printed
101.	07.08.1987	No. 15/2/87-3 B&C	Proceedings of the meeting of the Public Accounts Committee of the Haryana Vidhan Sabha held on 27th & 28th July, 1987.	Obsolete	Not printed
102.	25.03.1987	No. 15/39/86-3B&C	Excess over voted grants/charged Appropriations.		164
103.	27.09.1985	No. 22/1/85-2B&C	Constitution of Audit Committees for the prompt disposal/settlement of audit objections/audit paras.		11
104.	27.09.1985	No. 8/1/85-5B&C	Regularisation of excess over voted grants for the year, 1981-82.	Obsolete.	Not Printed
105.	27.06.1985	No. 34/8/84-2B&C	Questionnaires in respect of the Reports of the Comptroller and Auditor General of India.		93
106.	26.06.1985	No. 18/1/84-3B&C	Finance Accounts 1982-83, Appropriation Accounts 1982-83 and Report of the Comptroller and Auditor General of India of the year 1982-83 (Civil) – Govt. of Haryana.	Obsolete	Not Printed
107.	04.05.1985	No. 15/1/85-3B&C	Oral Examination of the departmental Secretary by the Public Accounts Committee.		94
108.	29.01.1985	No. 22/1/84-2B&C	Programme of Commercial Audit.	Obsolete.	Not Printed
109.	06.02.1984	No. 15/31/83-3B&C	Speedily implementation of the recommendation/observation made by the Public Accounts Committee of Haryana Vidhan Sabha – instruction regarding.		95

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110.	<b>21.09.1983</b>	No. 28/30/82-5B&C	Financial indiscipline – Excess expenditure over the sanctioned budget grant.		<b>166</b>
111.	<b>16.08.1983</b>	No. 18/4/83-3B&C	Delay in regularisation of the excess expenditure over various grants under Article 205 of the Constitutions of India Audit Reports of Haryana Government for the years 1978-79 to 1980-81.	Obsolete.	Not Printed
112.	<b>14.07.1983</b>	No. 22/1/80-2B&C	Holding of High level meeting with Heads of the Departments for review and Settlement of outstanding inspection reports and paras.		<b>97</b>
113.	<b>07.04.1983</b>	No. 15/37/82-3B&C	Procedure for dealing with the Report of the Public Accounts Committee.	Clarified vide dt. 07.04.1983.	<b>99</b>
114.	<b>08.10.1982</b>	No. 34/1/82-2B&C	Submission of Quarterly Progress Report on recommendations/observations on the various reports of the Committee on Public Undertakings.		<b>185</b>
115.	<b>07.10.1982</b>	क्र. 15/26/82.3 बवक	लोक लेखा समिति को प्रकाशित विभिन्न रिपोर्टों में दी गई समिति की बकाया रिपोर्टों पर विचार।		<b>102</b>
116.	<b>25.05.1982</b>	No. 22/1/82-2B&C	Timely audit of the departments by the Accountant General, Haryana.		<b>234</b>
117.	<b>23.03.1982</b>	No. 15/21/81-3B&C	Implementation of the recommendation/ observations made by the Public Accounts Committee of Haryana Vidhan Sabha.		<b>103</b>
118.	<b>10.02.1982</b>	No. 15/2/82-3B&C	Procedure for dealing with the report of Public Accounts Committee.	Revised vide dt. 07.04.83 & 20.07.92.	<b>104</b>
119.	<b>05.01.1982</b>	No. 21/2/81-3B&C	Delay in the return of draft paragraphs for the Appropriation Accounts and Audit Reports thereon.		<b>105</b>
120.	<b>13.01.1981</b>	No. 15/39/80-3B&C	Disposal of outstanding recommendations/observations of Public Accounts Committee.	Revised vide dated 20.07.1992.	Not Printed
121.	<b>28.08.1980</b>	No. 15/30/80-3B&C	Implementation of the recommendations/observations made by the P.A.C.. of Haryana Vidhan Sabha.		<b>106</b>
122.	<b>25.01.1980</b>	No. 15/45/79-3B&C	Excess over voted grants/charged appropriations.		<b>167</b>
123.	<b>24.10.1979</b>	No. 15/41/79-B&C	Proceedings of the meeting held on 02.06.1979.	Obsolete	Not Printed
124.	<b>30.11.1977</b>	No. 5029-4B&C-77/36386	Procedure for dealing with the reports of Estimate Committee.		<b>193</b>

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125.	<b>10.03.1977</b>	No. 669-3B&C-77/6546	Procedure for dealing with the Reports of the Public Accounts Committee.	Revised vide dt. 07.04.83 & 20.07.92.	<b>107</b>
126.	<b>27.06.1975</b>	No. EC-9-20-74-75/6866	Procedure for dealing with the Reports of the Estimates Committee.		<b>195</b>
127.	<b>09.02.1974</b>	No. 57-VS-B&C-74/6490	Implementation of the recommendations/observations made by the Public Accounts Committee of Haryana Vidhan Sabha.	Obsolete	Not Printed
128.	<b>18.04.1973</b>	No. 1590-3B&C-73/15893	Procedure for dealing with the Reports of the Public Accounts Committee.	Revised vide dt. 10.03.77.	Not Printed
129.	<b>03.04.1972</b>	No. 3052-B&C-71/17228	Misappropriation and defalcations etc. paragraph 51 of Third Report of Public Accounts Committee (1970-71).	Obsolete	Not Printed
130.	<b>11.06.1971</b>	No. 2528-7B&C-71/15524	Disposal of pending Audit objections – Submission of quarterly progress reports.		<b>188</b>
131.	<b>03.11.1970</b>	No. 4980-3B&C-70/31104	Attendance of the meetings of the Public Accounts Committee of Haryana Vidhan Sabha by the Administrative Secretaries.		<b>110</b>
132.	<b>17.04.1970</b>	No. 1102-B&C-70/11033	Audit Report 1970 - Instructions about the points made by the Accountant General, Haryana.	Obsolete	Not Printed
133.	<b>15/17.09.69</b>	No. 8052-3FR-69/25674	PROMPT DISPOSAL OF AUDIT OBJECTIONS.	Obsolete.	Not Printed
134.	<b>20/21.08.69</b>	No. 4094-3FR-I-69/23576	PROMPT DISPOSAL OF AUDIT OBJECTIONS.	Obsolete	Not Printed
135.	<b>09.07.1969</b>	No. 5488-ASO(FD)-69-19179	Audit of Accounts Production of records.		<b>236</b>
136.	<b>30.06.1969/ 01.07.1969</b>	No. 3393-3FR-69/18251	Prompt disposal of audit objections.		<b>111</b>
137.	<b>09.06.1969</b>	No. 98-4B&C(VS)-69/15871	Procedure for dealing with the Reports of the Estimates Committee.		<b>196</b>
138.	<b>17/18.01.1969</b>	No. 6930-5B&C-67	Procedure for dealing with the reports of the Estimates Committee on the Budget Estimates.	Obsolete.	Not Printed
139.	<b>27/28.02.66</b>	No. 48-PR-66/1072	Procedure for dealing with the Reports of the Estimates Committee on the Budget Estimates.		<b>198</b>
140.	<b>31.07.1965</b>	No. 4256-B&C-65/13201	Delay in sending replies to Audit Paragraphs.	Obsolete	Not Printed
141.	<b>28.07.1965</b>	No. 5817-3FR-I-65/13335	Prompt Disposal of Audit Objections.		<b>114</b>

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142.	<b>09.04.1964</b>	No. 2713-B&C-64	Measures to be adopted to reduce the number of Paras in the Appropriation Accounts.		<b>116</b>
143.	<b>27.08.1962</b>	No. 7762-3FR-I-62/8971	Outstanding Inspection Reports and clearance of Audit Objections.	Obsolete	Not Printed
144.	<b>25.01.1962</b>	No. 61-3FR-I-62/809	Prompt disposal of Audit Objections.		<b>117</b>
145.	<b>08.12.1961</b>	No. 11143-3FR-I-61/15600	Outstanding inspection reports and clearance of Audit objections – Fixation of time limit.	Obsolete	Not Printed
146.	<b>12.10.1961</b>	No. 9491(A)-3FR-I-61/10997	Continuance of payments objected to by audit.		<b>238</b>
147.	<b>11/17.04.61</b>	No. 1915-B&C-61/4670	Procedure for dealing with the Reports of the Public Accounts Committee.	Revised vide dated 28.07.1965.	<b>119</b>
148.	<b>20.01.1961</b>	No. 65-3FR-I-61/766	Outstanding Inspection Reports and Clearance of Audit Objections.	Obsolete	Not Printed
149.	<b>04.01.1961</b>	No. 11585-3FR-I-60/107	Verification of facts included in the Inspection Report.	Obsolete	Not Printed
150.	<b>14/22.01.60</b>	No. 10593-3FR-I-59/185	Prompt disposal of Audit Objections and Inspection Reports.	Obsolete	Not Printed
151.	<b>23.04.1959</b>	No. 3109-FR-I-59/4025	Local Audit of Accounts of Government offices and institution.	Obsolete.	Not Printed
152.	<b>28.11.1958</b>	No. 9651-FR-I-58	Outstanding inspection reports and clearance of Audit objections.	Obsolete	Not Printed
153.	<b>19.07.1958</b>	No. 5945-FR-I-58/11352	Local Audit of Accounts of Government offices and institutions.	Obsolete.	Not Printed
154.	<b>08.05.1958</b>	No. 2878-B&C-58/7625	Delay in the return of draft paragraph for the appropriation Account and Audit report thereon.	Obsolete	Not Printed
155.	<b>05.04.1958</b>	No. 1024-B&C-58	Ex-post-facto sanction.		<b>121</b>
156.	<b>29.08.1957</b>	No. 5688-FR-I-57	Prompt disposal of Audit object.		<b>122</b>
157.	<b>11.04.1957</b>	No. 1779-FR-I-57/2744	Prompt disposal of audit objections.	Revised vide dated 28.07.1965.	Not Printed
158.	<b>02.02.1957</b>	No. 2371/TA(6T)-57/1768	Prompt Disposal of Audit Objections.	Obsolete	Not Printed
159.	<b>02.01.1956</b>	No. 7085-B&C-55/11700	Procedure for dealing with the Report of the Public Accounts Committee	Revised vide dated 17.04.1961.	Not Printed
160.	<b>14.06.1955</b>	No. 5509-FR-55	Prompt disposal of Audit Objections.	Revised vide dated 11.04.1957.	Not Printed

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161.	<b>30.11.1950</b>	No. 7755-B&C-50/6016	Delay in the return of draft paragraphs for the appropriation Accounts and Audit Reports thereon.	Obsolete	Not Printed
162.	<b>02.12.1949</b>	No. 4542-B-49/3299	Ex-post-facto sanction.		<b>123</b>
163.	<b>31.05.1946</b>	No. 3032-B-46/13315	Delay in the return of draft paragraphs for the Audit Reports.	Obsolete	Not Printed

**Note :** Instructions Not Printed in Compendium are available on website of Finance Department [www.finharyana.gov.in](http://www.finharyana.gov.in).

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