

No. 15/5/2023-3B&C

From

The Additional Chief Secretary to Government Haryana,
Finance Department

To

1. All the Head of Departments
2. Commissioner of Divisions in Haryana
3. The Registrar, Punjab and Haryana High Court, Chandigarh

Dated, Chandigarh, the 03rd October, 2023

Subject:- Eighty Eighth Report of the Public Accounts Committee of Haryana Vidhan Sabha on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2019-20, 2020-21 and 2021-22 & On the Reports of the Comptroller and Auditor General of India on Performance Audit of Functioning of Transport Department Report No. 4 for the year 2022 and Compliance Audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31st March, 2021.

Sir,

I am directed to address you to the subject cited above and to say that the Public Accounts Committee in its 88th Report has observed that the cases of excess expenditure over the grants/appropriations continued to occur time and again despite the Committee's observations that the expenditure should be limited to the grants/appropriations.

2. During the course of oral examination, the Committee observed that few Departments have either withdrawn the funds in excess of budgetary provision or have not reconciled their expenditure figures with Principal Accountant General (A&E), Haryana. The main reasons of excess expenditure appearing during the year were lack of proper budgetary control at the level of Treasury Officer and non reconciliation of expenditure figures by Departments with Principal Accountant General (A&E), Haryana. The Committee desired that all the Departments should properly reconcile their expenditure figures immediately at the end of financial year.

3. The Committee is of the view that Departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands or re-appropriations etc. The Committee further recommends that strict compliance of the instructions as issued by the Finance Department from time to time be made in future giving utmost importance to the matter by the Departments of the Government.

4. I am to request you that the above observations of the Public Account Committee and the Finance Department's instructions issued vide No.15/48/99-3 B&C 30th July, 2001 as reiterated vide No.18/13/2002-3 B&C dated 26.11.2002 may be brought to the notice of all concerned for strict compliance. The main reasons of excess over voted grants/ charged appropriation is due to non-reconciliation in a proper manner with Principal Accountant General (A&E) Haryana. It may be taken as a serious lapse on the part of D.D.O.'s/ Controlling Officers and the responsibility for the same may be fixed under intimation to the Finance Department. In future budgetary provisions should not exceed 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 Officer.

5. The receipt of the letter may kindly be acknowledged.

Yours faithfully

Chajest Khan
3/10/23
Under Secretary Budget

for Additional Chief Secretary to Govt. Haryana
Finance Department

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No. 15/5/2023-3B&C

Dated, Chandigarh, the 03rd October, 2023

A copy is forwarded to Secretary, Haryana Vidhan Sabha, Chandigarh with reference to his letter No. PAC-82/2017/4795, dated 21-03-2018 and the Principal Accountant General (Audit/A&E) Haryana, Chandigarh for information and necessary action.

To

- i. Secretary, Haryana Vidhan Sabha, Chandigarh
- ii. The PAG (Audit) Haryana, Chandigarh.
- iii. The PAG (A&E) Haryana, Chandigarh.

Charjet Kaur
3/10/23
Under Secretary Budget

for Additional Chief Secretary to Govt. Haryana
Finance Department

A copy is forwarded to all the Additional Chief Secretaries/Principal Secretaries/ 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/appropriation 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.

Charjet Kaur
3/10/23
Under Secretary Budget

for Additional Chief Secretary to Govt. Haryana
Finance Department

To

All the Additional Chief Secretaries/Principal Secretaries/ Administrative Secretaries
to Government Haryana

U.O. No. 15/5/2023-3B&C

Dated, Chandigarh, the 03rd October, 2023

Endst. No. 15/5/2023-3B&C

Dated, Chandigarh, the 03rd October, 2023

A copy is forwarded to the Director, Treasuries & Accounts, Haryana for necessary action. It is requested that 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.

Charjet Kaur
3/10/23
Under Secretary Budget

for Additional Chief Secretary to Govt. Haryana
Finance Department

Copy forwarded for information to:-

1. Sect./ACSF
2. PS/SSF(P)
3. PA/SFA(SD)
4. All officers/ Superintendents in Finance Department, Haryana
5. Computer Cell (to upload on the website)