

**CAG/PAC/COPU MATTER**  
**MOST IMPORTANT**

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

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

2. As per the 91<sup>st</sup> PAC Report, there are 1653 recommendations pending awaiting final implementation/settlement, whereas 71st COPU Report indicates that there are 265 recommendations pending awaiting final implementation/settlement. The Committees of Haryana Vidhan Sabha have taken a serious view on the delay in submitting replies to various paras of CAG/PAC/COPU Reports resulting in huge pendency, which need finalisation/settlement at the earliest.

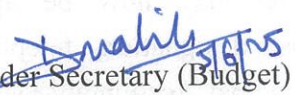

3. The Departments are not following the instructions issued by the Finance Department time and again on the subject. Non-compliance of these instructions is not only pile up the arrears of the recommendations/paras of PAC/COPU Reports but also hampers the work of PAC/COPU causing unnecessary embarrassment to the Government.

4. Finance Department reiterate the following points for strict compliance :-

- a. As per FD.'s letter No. 18/2/92-3B&C dated 27.10.1995 an Officer of the rank of Under Secretary or above was to be appointed Nodal Officer by each department to ensure furnishing of Action Taken Notes on the Paras of CAG Reports and Action Taken Reports on PAC/COPU recommendations and replies in respect of matters relating to Audit within the prescribed time limit,. 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, Principal Accountant General (Audit) and Finance Department within 07 days of receipt of this letter. In case of transfer of Nodal Officer, his charge be handed over to other officer and the information thereof be also conveyed to the concerned authorities. The Nodal Officer(s) will be held responsible to get the replies sent within prescribed time limit in respect of all Audit matters. In case of default action would be initiated against them.
- b. It is a matter of regret that the departments are not adhering to the recommendations of Shakhdar Committee already accepted by the Haryana Government and forwarded to all Administrative Secretaries 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 from the level of the Administrative Departments within a period of three months regarding action taken by the concerned Department towards settlement of audit objections/ paras in the prescribed Proforma.
- c. Replies of all the Draft Paras are required to be sent to the Principal Accountant General (Audit), Haryana within a stipulated period of six weeks by the Administrative Department itself and 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.
- d. Evidence/examination by the Committeess 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 Committees with full preparation of the concerning para/matter. Attention is also invited to letter No. 11/1/2015-2Pol dated 13.01.2025 for strict compliance.

- e. Cases of misappropriation, defalcation etc. brought to the notice of the Departments by Principal Accountant General, Haryana, must be investigated and decided quickly. All out efforts be made to avoid recurrence of financial irregularities in future.
- f. As soon as the cases/irregularities come into the notice of the Department through Inspection Reports/ Draft paras made by Pr.AG/CAG of India or through any other investigation, the required action should be initiated immediately by fixing responsibility of defaulting officer(s)/official(s). If timely action is not taken, stern action by fixing responsibility would be taken against the officer(s) responsible for delay.
- g. 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 time and not on the eleventh hour.
- h. The Committees expressed its concern about the incomplete and factually incorrect replies to paras of CAG/PAC/COPU Reports.
- i. Proforma for sending the replies to CAG Reports and Quarterly Progress Reports on PAC recommendations are enclosed for correct use by all concerned. 15 copies of the replies are to be sent to Haryana Vidhan Sabha, 03 copies to the office of Principal Accountant General and 02 copies to Finance Department.
- j. It should also be ensured that these quarterly progress reports are sent by due date 15 July, 15 October, 15 January and 15 April without fail regularly for onward transmission to the PAC/COPU.

5. It is requested that these instructions may kindly be adhered to meticulously by all the departments. Needless to say that the timely action by the Department(s) will help in early finalization of cases by the Committees.

  
Under Secretary (Budget)  
for Administrative Secretary to Govt., Haryana,  
Finance Department. 

To



All Administrative Secretaries to Government, Haryana.

U.O. No. 15/4/2023-3B&C  
Endst. No. 15/4/2023-3B&C.

Dated, 05<sup>th</sup> June, 2025  
Dated, 05<sup>th</sup> June, 2025

A copy is forwarded to the :-

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



  
Under Secretary (Budget)  
for Administrative Secretary to Govt., Haryana,  
Finance Department. 

Endst. No. 15/4/2023-3B&C.

Dated, 05<sup>th</sup> June, 2025

A copy is forwarded to the :-



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

  
Under Secretary (Budget)  
for Administrative Secretary to Govt., Haryana,  
Finance Department. 

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

To

All the Branch Officer/Superintendents in the Finance Department.

  
Under Secretary (Budget)  
for Administrative Secretary to Govt., Haryana,  
Finance Department. 

U.O. No. 15/4/2023-3B&C

Dated, 05<sup>th</sup> June, 2025

**Contd...**

**Encl.**

**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 complies 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/COPU 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. & Category	Year & Para No. of PAC/ COPU Report	Gist of Audit Para	Complete Recommendations of the committee	Reply of Department		List of Relevant documents
				Action taken and proposed to be taken	Reasons for delay & non- achievement of any progress since the submission of the previous progress, report.	
1.	2.	3.	4.	5.	6.	7.