

From

**The Additional Chief Secretary to Government Haryana,
Finance Department**

To

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

Dated, Chandigarh, the 22nd April, 2026

Subject:- 92nd (Ninety Two) Report of the Public Accounts Committee 2025-26 on Comptroller and Auditor General of India performance audit on Public Health Infrastructure and management of health services (Report No. 2 of the year 2024) and State Finances for the year ended 31st March, 2022 & 2023.

Sir,

I am directed to invite your attention to the subject cited above and to inform that 92nd (Ninety Two) Report of the Public Accounts Committee of the Haryana Vidhan Sabha is available on the website of Haryana Vidhan Sabha i.e. <https://www.haryanaassembly.gov.in> and on Neva portal i.e. <https://cms.neva.gov.in>. The report was presented to Haryana Vidhan Sabha on dated 17.03.2026.

2 For Department-wise outstanding observations/recommendations, on which the Government is yet to take final decisions, kindly refer to INDEX I from page number 390 to 455 of Ninety Two (92nd) Report of the Public Accounts Committee of the Haryana Vidhan Sabha.

3 You are requested to take necessary action immediately on the observations/ recommendations of the Committee made there in accordance with the procedure laid down in the Finance Department letters No. 669-3B&C-77/6546 dated 10.3.1977 and No. 15/37/82-3B&C dated 7.4.1983 and 18/13/2002-3B&C dated 26.11.2002 which were reiterated vide letter No. 15/4/2023-3B&C dated 05th June, 2025.

4 While bringing the observations of Public Accounts Committee to your notice, Finance Department would like to invite your attention to Rules 2.33 and 2.34 of Punjab Financial Rules, Volume-I, part-I, which lay down:-

- i) general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals;
- ii) the procedure to be followed in prosecutions in respect of the embezzlement of Government money and
- iii) the procedure to be observed for conducting the departmental enquiry.

5 It is presumed that cases of misappropriations/defalcations etc. pending with Department, if any, are being finalized as per provisions of the rules. It is requested that this may be considered and cases which are still pending with Department may be finally disposed off without delay as per recommendations of Public Accounts Committee of Haryana Vidhan Sabha mentioned in the above Report.

6 All pending objections/paras as mentioned in various paras of this Report may kindly be settled after arranging necessary meeting with the Principal Accountant General (Audit), Haryana. It may also be ensured that the observations/recommendations contained therein are implemented meticulously by all concerned and progress report submitted accordingly as directed by the Public Accounts Committee.

7 In this context specific attention is also invited to sub para (a) of letter dated the 7th April, 1983 wherein it had been envisaged that the Department should take appropriate action on the recommendations of Public Accounts Committee as expeditiously as possible and no recommendation should remain pending for action for more than two consecutive quarterly reports. However, the period mentioned in the report be meticulously adhered to.

8 In this context, it is also made clear that Public Accounts Committee matter is to be given TOP-PRIORITY and any laxity shown in dealing with the Report of the PAC will adversely reflect about the department concerned.

9 Please acknowledge receipt.

Yours faithfully,

Pawan Kumar

Superintendent Budget & Committee
for Additional Chief Secretary to Government Haryana,
Finance Department

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

Dated: 22 -04-2026

A copy of this is forwarded to the Secretary, Haryana Vidhan Sabha, Chandigarh with respect to letter no. HVS/PAC/54/2025/5200 dated 19-03-2026 for information.

Pawan Kumar

Superintendent Budget & Committee
for Additional Chief Secretary to Government Haryana,
Finance Department

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

Dated: 22 -04-2026

A copy of this is forwarded to the Principal Accountant General (Audit/Accounts), Haryana, Chandigarh for information. The PAC Report is available on the website of Haryana Vidhan Sabha i.e. (<https://www.haryanaassembly.gov.in>).

Pawan Kumar

Superintendent Budget & Committee
for Additional Chief Secretary to Government Haryana,
Finance Department

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

Dated: -04-2026

A copy of this is forwarded to all the Administrative Secretaries to Govt. Haryana for necessary action as per the directions of the Public Accounts Committee. The PAC Report is available on the website of Haryana Vidhan Sabha i.e. (<https://www.haryanaassembly.gov.in>).

To

All the Administrative Secretaries
to Government, Haryana

Pawan Kumar

Superintendent Budget & Committee
for Additional Chief Secretary to Government Haryana,
Finance Department

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

Dated: 22 -04-2026
Dated: 22 -04-2026

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