

PROVINCIAL ASSEMBLY OF THE PUNJAB



REPORT

OF THE

AD-HOC PUBLIC ACCOUNTS COMMITTEE

ON THE

appropriation and Finance Accounts of the Government of the Punjab

and Report of the Auditor-General of Pakistan thereon

for the year 1977-78

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1977-78

P R E F A C E

The Ad hoc Public Accounts Committee, consisting of the following Members, was constituted to examine the Appropriation/ Finance Accounts of the Government of the Punjab and Report of the Auditor General of Pakistan thereon:-

- | | | |
|----------------------------------|---|----------|
| 1. Mian M. Arshad Husain |) | |
| 18-Old FCC, Ferozepur Road, |) | Chairman |
| Lahore |) | |
| 2. Mr M. Z. Khan |) | |
| 141-F, Model Town, |) | Member |
| Lahore |) | |
| 3. Mian Abdul Rashid |) | |
| H. No. 38-A, PECO Road |) | Member |
| Township, Lahore |) | |
| 4. Alhaj Khawaja Habib-ur-Rahman |) | |
| 334/R, Peshawar Road |) | Member |
| Rawalpindi |) | |
| 5. Ch Fateh Muhammad |) | |
| 413-N, Samanabad |) | Member |
| Lahore |) | |

The Committee conducted the Preliminary examination of the Appropriation/ Finance Accounts of the Government of the Punjab for the year 1977-78 and Report of the Auditor General of Pakistan thereon in its meeting held on 19th October 1981 and then proceeded with the detailed examination of the said Accounts from 16-1-1982 to 9-1-1983. In all, 33 meetings were held.

The Committee has been observing, since the examination of the Accounts for the year 1971-72, that in a number of items of Appropriation Accounts, the Administrative Departments did not keep the expenditure within the budgetary grants. Funds surplus to their requirements were not offered for surrender before the close of the financial year. Likewise, additional funds, where necessary, were not obtained to cover the excess expenditure. The Committee desired that the Administrative Departments should maintain effective control over the budgetary grants.

LOSS TO GOVERNMENT

It had been observed that on a number of occasions, losses of cash/stock or stores in the custody of Government officials, had occurred and the persons concerned had absconded or gone away without making good the loss. In order to safe-guard against such eventualities, the Committee suggested that necessary security/ fidelity bonds with an Insurance Company must invariably be obtained in such cases and the amount should be commensurate with the value of the cash/stock in the charge of the individual.

DELAY IN DISPOSAL OF CASES PENDING BEFORE COURTS

It had been observed that the cases pending before the Courts were generally delayed because of adjournments being sought on flimsy grounds by the other party and recoveries of Government dues were being delayed. The Committee desired that the Administrative Departments should ask the Government Pleaders to request the Courts for the grant of substantial costs in those cases where the other party deliberately caused delay by obtaining adjournments on flimsy grounds and to use the Punjab Government Dues Recovery Ordinance 1962 extensively where applicable. The Solicitor to Government of the Punjab has accordingly instructed all the District Attorneys in this respect for compliance. The amendment in the Civil Procedure Code which provided that stay orders issued by the Courts remained operative for a period of six months only was also brought to the notice of Administrative Secretaries. To further improve the position, the Law Department has issued instructions to all Administrative Secretaries for remaining vigilant in such cases and deputing responsible Officers to attend the Courts on each date of hearing. It is hoped that the above actions will help in quick disposal of cases involving recoveries of Government dues by the Courts.

DISPOSAL OF SURPLUS STORES BY SPECIAL DISPOSAL COMMITTEE

It had been noticed that surplus stores worth lacs of rupees could not be disposed of for the last many years resulting in heavy financial loss to Government. It was, therefore, proposed that the Committee already set up by Government for the disposal of unserviceable machinery, may also examine the cases for early disposal of surplus stores.

RECOVERY OF DUES AS ARREARS OF LAND REVENUE

It had been observed that in most of the cases, the recoveries as arrears of land revenue had not been effected by the Revenue authorities from the defaulting parties within a reasonable time. Because the directives on this issue given by the Ad hoc Public Accounts Committee from time to time to the Administrative Departments were not being implemented, it was suggested that -

1. The Collectors may be requested to give due importance to recovering Government dues as arrears of land revenue;
2. The Collectors may be directed to send quarterly statements to Departments concerned showing amounts collected and reasons for non-collection of the balance;
3. In cases where stay orders had been granted by the Courts, the recovery proceedings should start after the expiry of a period of 6 months as provided under the 4th amendment to the Constitution of the Islamic Republic of Pakistan as amended by Ordinance XXV of 1977.

MEETING WITH THE FINANCE MINISTER

In order to review the activities of the Administrative Departments in relation to the Ad hoc Public Accounts Committee's work, the Finance Minister held a meeting with the Ad hoc Public Accounts Committee and the Administrative Secretaries on 23-10-1982 and reviewed the position of the arrears of Audit and Accounts. The problems faced by the Public Accounts Committee were also discussed. Inter alia, the Chairman, Ad hoc Public Accounts Committee gave the following positive suggestions:-


1. Criminal Suits should be registered against defaulters immediately on the irregularity coming to notice. Simultaneously, disciplinary proceedings should also be instituted against the individual directly involved and against their supervisory Officers for failure of duty. It should be ensured that such proceedings are finalised expeditiously and before the individual retires.
2. The Secretaries should be fully conversant with the Working Papers and should have discussed them with their Officers before attending the meetings of the Public Accounts Committee. Verification of recoveries and reconciliation of figures with Audit should also be carried out prior to the meetings.
3. In order to avoid delay in recoveries, the question of setting up Special Courts may be considered. Moreover, once the competent authority had passed orders for effecting recovery from the defaulting Officers/officials, appeal against this should only be made to the High Court.

The Committee recommended the regularisation of the expenditure incurred in excess over Grants/Appropriations in respect of the Grants as detailed in Para 4 at pages 2 & 3 of the Report of the Auditor General on the Accounts of the Government of the Punjab for the year 1977-78.

The Committee also examined the Finance Accounts of the said year.

The Committee wishes to place on record its appreciation for the assistance and co-operation extended to it by the Administrative Departments, the Accountant General, Punjab, the Director General, Audit & Accounts (Works), the Finance Department, the Secretary Assembly and his staff entrusted with the Public Accounts Committee work throughout its proceedings with unfailing devotion, but for whose help it would not have been possible for the Committee to complete examination of the Accounts for the year 1977-78, and to compile and print this Report of the Committee pertaining to the examination of the said Accounts.

LAHORE:


(Mian M. Arshad Husain)
Chairman

The 15th May 1983

Ad hoc Public Accounts Committee

P R E L I M I N A R Y

The Ad hoc Public Accounts Committee conducted preliminary examination of the Appropriation Accounts of the Government of the Punjab for the year 1977-78 and Report of the Auditor General of Pakistan thereon, presented to it in its meeting held on 19-10-1981 in the Library of the Assembly Building, Lahore.

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The following attended:-

1. Mian M. Arshad Husain	Chairman
2. Mr M. Z. Khan	Member
3. Mian Abdul Rashid	Member
4. Alhaj Khawaja Habib-ur-Rahman	Member
5. Ch Fateh Muhammad	Member
6. Syed Zulfiqar Ali Shah, Additional Finance Secretary	On invitation
7. Mr Abdul Jamil Mian, Accountant General, Punjab	On invitation
8. Mr Nasir Ahmed Sheikh, Deputy Director, Audit & Accounts (Works), Lahore	On invitation
9. Mr Muhammad Mahbub Abbasi, Secretary, Provincial Assembly of the Punjab	Secretary to the Committee

—

The Committee conducted preliminary examination of the Appropriation Accounts of the Government of the Punjab for the year 1977-78 and Report of the Auditor General of Pakistan thereon. The following decisions were taken:-

Audit Report for the year 1977-78

1. Para 4 - Excess over Grants/Appropriations
2. Para 5 - Unnecessary/Excessive Supplementary Grants/Appropriations
3. Para 7 - Provisions having remained unutilized

On the recommendations made by the Sub Committee of the Ad hoc Public Accounts Committee, in its meetings held on 3-10-1981, 4-10-1981, 6-10-1981 and 7-10-1981, in consultation with the Accountant General, Punjab, the Director General, Audit & Accounts (Works), Lahore and the Finance Department, the Committee decided to call for full and complete explanation of the concerned Departments for (i) incurring the excess expenditure over the Grants, (ii) obtaining unnecessary/Excessive Supplementary Grants/Appropriations and

(iii) provisions having remained unutilised in respect of the items of the Appropriation Accounts for the year 1977-78 as detailed in the attached statements. The concerned Departments should submit complete and comprehensive explanations for these Items/Grants.

As regards the remaining items/grants of the Appropriation Accounts for the year 1977-78, the Committee decided to drop the same, by recommending that Finance Department should issue a blanket order regularising all excesses/savings as detailed in paras 4, 5 and 7 on pages 2 to 5 of the Audit Report for the year 1977-78.

4. Chapter VI - Audit Observations on Individual Departments

The Draft Paras mentioned in this Chapter of the Audit Report for the year 1977-78 are the important financial irregularities, etc., noticed during the test audit of expenditure incurred by the Departmental authorities. The Committee decided that the Departments concerned should explain the irregularities, losses etc. The explanations should be comprehensive and complete giving full details etc.

5. Chapter VII - Other topics of Interest

Statement showing the particulars of cases reported in the Reports on which Directives issued by the Public Accounts Committee are still awaiting compliance.

The Committee directed that the Departments concerned should expedite compliance in respect of the outstanding items pertaining to the previous years in respect of which the directives issued by the Public Accounts Committee are still awaiting compliance as detailed under this Chapter of the Audit Report for the year 1977-78.

6. Expenditure incurred on works in anticipation of technical sanctions

The Departments concerned should take immediate steps to sanction the estimates so as to regularise the expenditure incurred in question on the works in anticipation of technical sanctions as detailed under this heading in the Audit Report for the year 1977-78.

7. Awaited Documents/Returns.

A large number of documents/returns are still required to be submitted to the Audit by the respective Departments as is evident from the Audit Report for the year 1977-78. The Committee directed that these Departments should explain the causes for delay. It was also directed that disciplinary action should be taken against the Officers/officials who were responsible for the accumulation of arrears.

8. Audit Inspection Reports issued to Public Works Officers to which even first reply is awaited

In a large number of cases given under this topic in the Audit Report for the year 1977-78, even the first reply to the Inspection Reports issued during the preceding years are still awaited inspite of repeated reminders. These Inspection Reports include financial irregularities such as misappropriations, over payments, embezzlements etc., detected during the course of local Audit of the Public Works formations. The Committee took a serious view of this matter and desired that the explanations of the Officers/officials responsible should be obtained and submitted to the Committee.

9. (i) Expenditure incurred on Deposit Works in excess of deposited amount
(ii) Expenditure incurred without any money deposited by Local Bodies, etc.

According to the Rules, no deposit work should be taken in hand unless necessary funds for its execution are deposited by the party concerned into a Government Treasury. In a large number of cases, works, as detailed under the above captions in the Audit Report for the year 1977-78 were taken up either in anticipation of the receipt of funds or in excess of the deposits received. The Committee directed that the Departments concerned should take immediate steps to recover the amounts from the quarters concerned and should also take action against the Officers/officials responsible for this contravention of the Rules.

10. The Committee directed that all the Departments should prepare their explanations in the prescribed form in accordance with the above decisions and 30 copies thereof be forwarded to this Secretariat by 30-11-1981 incorporating therein the Audit Comments to be obtained from the Accountant General, Punjab/Director General, Audit & Accounts (Works), Lahore.

Items of the Appropriation Accounts for the year 1977-78 for which the Working Papers are required to be submitted to Public Accounts Committee for its consideration:

<u>No. & Title of the Grant</u>	<u>Page of Approp- riation Accounts</u>
1 Opium	11
4 Stamps	17
15 Scientific Departments	177
23 Industries	203-205
30 Relief	224
38 Capital outlay on Provincial Schemes of State Trading (Medical Stores & Coal)	248
<u>9 - Irrigation Working Expenses</u>	
B(a) (2) Rangpur Canal	28
B(a) (6) Lower Bari Doab Canal	29
B(a) (7) Lower Jhelum Canal	29
B(a) (8) Upper Jhelum Canal	29
B(a)(27) B. S. Link	32
B(a)(30) R. Q. Link	32
B(a)(35) Mianwali Lift Irrigation Scheme	33
B(a)(39) Rasul Barrage	34
B(b) (1) Rasul Tubewells	34
B(b) (4) Campbelpur Tubewells	35
B(b) (5) G. M. F. Scheme No. 1	35
B(b)(16) Lama Distributory Tubewell Scheme	36
B(b)(19) 4-L Ikhtiar Tubewell Scheme	37
B(b)(21) Tubewells in C. B. D. C.	37
B(b)(23) Tubewells in L. B. S. C.	38
B(b)(26) Tubewells Workshop Multan	38
B(b)(29) Chablot Khas	39
B(b)(34) SCARP II (Mona)	39

Grant 10 - Other Revenue Expenditure Financed
from Ordinary Revenue

A(1)(c)(111) Suspense Debits	49
A(2)(c) Suspense Debits	50
<u>B-Navigation Embankment & Drainage Works</u>	
B(1)(a)(1) Maintenance and Repairs	50
B(a)(a)(111) Suspense Debits	50

Grant 25 - Civil Works

A(1) General Administration	
(i) Charged	210
(ii) Other than Charged	210
(a) Residence for Judges	210
(b) Residence for Ministers	210
A(9) Civil Works Government Buildings	
Other than Charged	212

A(10)	Requisitioned Building	
	Other than Charged	212
B -	Repairs Misc. Maintenance of Filter Plants	
	at Rawal Dam	
	Other than Charged	213
C -	T & P (New Supply)	213
	Repair and Carriage	213
	<u>Grant 40 - Development</u>	
T-10 -	Civil Works	
	Other than Charged	322
T(12)	Communication	
	Other than Charged	323
	<u>Grant 41 - Irrigation</u>	
A- 4	Upper Chenab Canal	332
A- 5	Lower Bari Doab Canal	332
A- 6	Lower Jhelum Canal	333
A- 7	Upper Jhelum Canal	333
A- 8	Depalpur Canal	333
A-11	Haveli Canal Circle	333
A-12	Eastern Sadiqia Canal	334
A-17	Trimmu Sidhnai Mailsi Link	334
A-20	Balloki Sulemanki Link	335
A-22	Rangpur Canal	335
A-26	Quarries	336
A-27	SCARP II	336
A-28	SCARP IV	336
A-29	Mianwali Lift Irrigation Scheme	336
B- 5	Lower Bari Doab Canal	337
B- 7	Upper Jhelum Canal	337
B- 9	Pak Pattan Canal	337
B-12	Eastern Sadiqia Canal	338
B-13	Fordwah Canal	338
B-17	T.S.M.B. Link	338
B-26	R.Q. Link	339
B-28	SCARP II	339
B-29	Mianwali Lift Irrigation Scheme	339
C- 4	Lower Bari Doab Canal	340
C- 5	Lower Jhelum Canal	340
C- 6	Small Dams	340
C- 7	Bahawal Canal	340
	<u>E-Suspense - Other than Suspense Account</u>	
	Debit	340
K-2	Rasul Tubewell Project	341
	<u>O - Suspense</u>	
O-1	Taunsa Barrage Debits	341
	P-Works - Thal Project	341
	R-Survey & Investigation - Thal Project	342
	T-Suspense - Thal Project Debits	342

Recoveries

(ii)	Taunsa Barrage	343
(iii)	Thal Project	343

Grant 44 - Town Development Schemes

21 -	L. I. H. at Bahawalpur	357
26 -	A. D. S. for L. I. H. at Kamalia	358
27 -	A. D. S. for L. I. H. at Bhakkar	358
31 -	A. D. S. for L. I. H. at Chistian	359
62 -	A. D. S. for L. I. H. at Hazro, District Campbelpur	365
	Suspense Debits	366

Recoveries

	Deduct R&R on account of Suspense Credits	366
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Grant 45 - Communication Works-Capital

B -	<u>Central Road Fund Schemes</u>	
	B(1) Developmental)	369
	B(2) Non-Developmental)	
D -	Tools and Plants	370
	<u>E-Suspense</u>	
	Debits	370
	Deduct R&R on account of Suspense Credits	370

Grant 46 - Civil Works

	B-General Administration -	
	(i) Charged	374
	(ii) Other than Charged	374
	D-Administration of Justice (Other than Charged)	374
G -	Education (Charged)	375
H -	Health Services (Charged)	375
I --	Public Health (Other than Charged)	375
N -	Civil Works (Charged)	376

R-Suspense

R-(1)	Buildings Department - Debits	377
R-(2)	Public Health Engineering - Debits	377

CHAPTER IAGRICULTURE DEPARTMENT

The Committee examined the Accounts of the Agriculture Department in its meetings held on 10-7-82, 20-9-82 and 2-1-83.

DRAFT PARAS 1977-78

1. Para 23 page 47 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 1, 85, 041/-

10-7-82

The case being sub judice, the para was kept pending.

20-9-82

As the case was sub judice, the para was kept pending. However, the Committee directed the Administrative Department to enquire, in the meantime, as to why the embezzlement, which took place between April 1967 to December 1973, went unchecked by the Superior Officers until it was pointed out in March 1975 during special audit. The result of the inquiry should be intimated in the next Working Paper.

2-1-83

The Committee noted with concern that the inquiry, as to why the embezzlement went unchecked by the Superior Officers, was still not completed. The Administrative Department was directed to produce the relevant file to the Secretary, Public Accounts Committee for examination by the Committee after which a Sub Committee would be constituted. The para was kept pending.

2. Serial No. 1 page 50 of the Audit Report for the year 1977-78 read
with para 4(i) page 34 of the Audit Report for the year 1960 -
Outstanding recoveries of Rs. 99, 380/-

20-9-82

The case being sub judice, the para was kept pending.

2-1-83

- (i) Rs. 13, 326/-

As the case was sub judice, the item was kept pending.

- (ii) Rs. 6, 642/44

Efforts were reportedly being made to recover the amount and the chances of recovery were bright. The item was kept pending.

3. Serial No. 2 page 50 of the Audit Report for the year 1977-78 read with para 4(ii) page 34 of the Audit Report for the year 1960 - Outstanding recoveries of Rs. 5,623/-

20-9-82

The Administrative Department explained to the Committee that out of the total amount of Rs. 5,623/-, an amount of Rs. 2,400/- had been recovered from Mr Karamat Ali Shah, ex-C.A., Sialkot. The Committee directed the Administrative Department to get the amount of Rs. 2,400/- verified from the Audit. As the case is sub judice, the para was kept pending.

2-1-83

The recovery of Rs. 2,400/- stood verified by Audit. The remaining amount was being deducted in instalments of Rs. 100/- p.m. each. Subject to recovery and its verification by Audit, the para was dropped.

3. Serial No. 3 page 50 of the Audit Report for the year 1977-78 read with para 1(xi) page 2 of the Audit Report for the year 1963-64 Vol-II - Outstanding dues amounting to Rs. 9,99,189/-

20-9-82

(1) Mr G.R. Mehdi - Rs. 1,57,960/-

(2) Mr M. Khuda Bux - Rs. 1,60,670/-

The cases being sub judice, the para was kept pending.

(3) Malik Ghulam Nabi

Full recovery had been made and verified by Audit, this part of the para was dropped.

2-1-83

The matter being sub judice, the para was kept pending.

DRAFT PARA 1972-73

4. Para 1 page 19 of the Audit Report for the year 1972-73 - Loss of Rs. 37,306/- due to misappropriation and theft of medicines

20-9-82

The Administrative Department explained that action was under process. The Committee directed the Administrative Department to expedite finalization of the case. The para was kept pending.

2-1-83

The para was kept pending as the disciplinary case was reportedly in final stage of its decision with the Administrative Department.

CHAPTER II

EDUCATION DEPARTMENT

The Committee examined the Accounts of the Education Department in its meetings held on 18-1-82, 19-4-82, 12-7-82, 19-9-82, 3-1-83 and 8-1-83.

DRAFT PARAS 1977-78

1. Para 1(1) page 18 of the Audit Report for the year 1977-78 - Irregularities in the local purchase of stores worth Rs. 30,081/-

18-1-82

The Committee directed the Administrative Department to expedite regularization case with the Finance Department and report progress in its revised Working Paper. The para was kept pending.

19-4-82

The Committee directed the Finance Department to expedite the regularization of the amounts on account of local purchase referred to in the para. The para was kept pending.

12-7-82

The explanation of the Administrative Department was accepted and the para was dropped subject to the regularization by the Finance Department, and verification by Audit.

2. Para 1(2) pages 18-19 of the Audit Report for the year 1977-78 - Irregularities in the local purchase of stores worth Rs. 46,785/- and Rs. 65,000/-

18-1-82

(1) Rs. 46,785/-

The Committee directed the Administrative Department to expedite regularization case with the Finance Department and report progress in its revised Working Paper. The para was kept pending.

(II) Rs. 65,000/-

The para was dropped, having been regularized by the Finance Department.

19-4-82

The Committee directed the Finance Department to expedite the regularization of the amounts on account of local purchase referred to in the para. The para was kept pending.

12-7-82

The explanation of the Administrative Department was accepted and the para was dropped subject to the regularization by the Finance Department, and verification by Audit.

3. Para 1(3) page 20 of the Audit Report for the year 1977-78 - Irregularities in the local purchase of stores worth Rs. 29,823/-

18-1-82

The explanation of the Administrative Department was accepted and the para was dropped.

4. Para 1(4) page 20 of the Audit Report for the year 1977-78 - Irregularities in the local purchase of stores worth Rs. 2,00,815/- and Rs. 2,065/-

18-1-82

(i) Rs. 2,00,815/- The item was kept pending till verification of inventory by Audit.

(ii) Rs. 2,065/- This item had not been dealt with by the Administrative Department. The Committee directed the Administrative Department that action on this para should be completed and resubmitted for consideration of the Committee in its next meeting.

19-4-82

The Committee noted with concern that the Administrative Department had not proceeded according to the directive of the Public Accounts Committee dated 18-1-1982 and consequently no progress had been achieved in the settlement of this para. The Administrative Department was directed to complete action on the para in one month's time and submit report to the Committee in the form of a revised Working Paper for its consideration in the next series of meetings. The para would remain pending.

19-9-82

The Committee noted with regret that the Administrative Department had not so far got the expenditure regularised from the competent authority. The Department was directed to expedite regularization of the said expenditure. The para was kept pending.

8-1-83

The Committee decided that the Inquiry should be held into the case in order to pin down the responsibility for delay in processing the case. The Administrative Department should also issue a general directive to their subordinate Officers to observe strictly Financial Rules in the purchase of stores. The para was kept pending.

5. Para 1(5) page 21 of the Audit Report for the year 1977-78 - Irregularities in the local purchase of stores worth Rs. 17,377/-

18-1-82

The Administrative Department was directed to pursue the case of regularization with the Finance Department and to report progress in the shape of a revised Working Paper in its next meeting. The para was kept pending.

GENERAL:

The Committee directed that such cases of regularization should not be submitted in the Working Paper and only a list of such cases should be appended at the end to show that these were pending for want of regularization.

19-4-82

The Committee directed the Finance Department to expedite the regularization of the amounts on account of local purchase referred to in the para. The para was kept pending.

12-7-82

The explanation of the Administrative Department was accepted and the para was dropped subject to the regularization by the Finance Department, and verification by Audit.

6. Para 2(1) pages 21-22 of the Audit Report for the year 1977-78 - Embezzlement of Rs. 22,412/-

18-1-82

The Committee observed with concern that undue delay had been caused in the completion of the disciplinary case against the defaulting officials and directed the Administrative Department to complete action by the end of March 1982. The compliance should be reported in the shape of a revised Working Paper in the next series of meetings. The para would remain pending.

19-4-82

The Administrative Department was directed to expedite the inquiry and report progress in its next Working Paper. The para was kept pending.

12-7-82

The Administrative Department explained that they were holding an inquiry into the case which was expected to be completed by the end of August, 1982. The para was kept pending.

19-9-82

The Administrative Department explained that the inquiry in the case was still under process. The Committee directed the Administrative Department to get the inquiry finalised expeditiously. The para was kept pending.

8-1-83

The Administrative Department stated that the Report of the Inquiry Officer had been received and was under consideration by the Secretary. The Secretary Education should expedite decision on that case and the action finally taken should be indicated to the Committee in the next Working Paper. The para was kept pending.

7. Para 2(2) page 22 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 13,142/-

18-1-82

The para was kept pending till the inquiry was completed, which should be expedited.

19-4-82

The Administrative Department was directed to expedite the inquiry and report progress in its next Working Paper. The para was kept pending.

12-7-82

The Administrative Department stated that although the inquiry had been completed by OSD (Inquiries), Services, General Administration and Information Department but he had not yet submitted the report. The Administrative Department promised that they would approach the Chief Secretary for obtaining the Inquiry Report at the earliest. The para was kept pending.

19-9-82

The Administrative Department explained to the Committee that Head Master, Mr Bashir Hussain, who remained posted in the Government Muslim Model School, Urdu Bazar, Lahore, during the period from 17-7-1974 to 13-5-1976, had been held responsible for the embezzlement of Rs. 13,142/-. A notice had already been issued to him to deposit the required amount of Rs. 13,142/- failing which a Criminal Case would be registered against him. The para was kept pending.

8-1-83

The case was reportedly under consideration of the Administrative Department which would outline the latest position in the next Working Paper. The para was kept pending.

8. Para 2(3) page 23 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 10,672/-

18-1-82

The case being sub judice, the para was kept pending. However, the Administrative Department was directed to report the circumstances under which the defaulting official was promoted inspite of grave charges of embezzlement against him.

19-4-82

(1) First part of the case, being sub judice, was kept pending.

(2) Administrative Department was directed to complete the inquiry against the accused official in one month's time and report to the Committee in the shape of a revised Working Paper. The para was kept pending.

12-7-82, 19-9-82 and 8-1-83

The case being sub judice, the para was kept pending.

9. Para 2(4) pages 23-24 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 10,214/- and Rs. 4,936/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

The Administrative Department explained that an amount of Rs. 9,643/50 had been recovered and verified by the Audit. As regards the balance amount of Rs. 5,506/50, responsibility for the same had yet to be fixed in accordance with the laid down procedure. The Committee directed the Administrative Department to hold the necessary inquiry immediately and complete the same within three months' time. The para was kept pending.

12-7-82

The para was kept pending.

19-9-82

The Administrative Department explained to the Committee that an Inquiry Officer had been appointed to initiate inquiry against the defaulters for the embezzlement of Rs. 10,214/- and Rs. 4,936/-. The Committee directed the Administrative Department to finalise the inquiry within a period of three months. The para was kept pending.

8-1-83

The case was reportedly under consideration of the Administrative Department. The Department assured to finalise it within a fortnight. The para was kept pending.

10. Para 2(5) pages 24-25 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 39,026/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

The Committee directed the Finance Department to expedite the regularisation of the amounts on account of local purchase referred to in the para. The para was kept pending.

12-7-82

The case of write off was under action with the Finance Department. The para was kept pending.

19-9-82

The Administrative Department explained that the accused Officer Mr Riaz Ahmed had died in an accident and Hayat Bakhsh, Chowkidar had resigned from service and his whereabouts were not known. As such the Administrative Department had already requested the Finance Department to accord necessary sanction to write off the loss. The Committee directed to expedite the action for write off. The para was kept pending.

8-1-83

The Administrative Department was advised to discuss the case at a personal level with the Finance Department with a view to persuade them to agree to write off. The Department may also consider obtaining fidelity bonds from all such officials who handle cash and stores. In this connection, their attention was drawn to the directive issued by the Ad hoc Public Accounts Committee vide letter* No. PAP/PAC/Misc/82/3513, dated 11-10-1982. The para was kept pending.

11. Para 2(6) page 26 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 6,65,666/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82 and 12-7-82

The case being sub judice, the para was kept pending.

19-9-82

The case being sub judice, the para was kept pending. The Committee, however, directed that the revised Working Paper should indicate details of the developments of the case in the Anti-Corruption Court.

8-1-83

Since the Martial Law authorities are seized of the case and their judgment is awaited, the para was kept pending.

*See page 127 infra.

12. Para 2(7) page 26 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 64,741/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

(i) Rs. 46,680/42 The case being under the investigation by the Anti-Corruption Establishment, the item was kept pending.

(ii) Rs. 610/30 and Rs. 17,450/- The recoveries having been verified by the Audit, the item to this extent was dropped.

12-7-82

The Administrative Department stated that the case was still under investigation by the Anti-Corruption Establishment. The para was kept pending.

19-9-82

The Administrative Department explained to the Committee that a sum of Rs. 18,060/30 had been deposited in the Treasury and verified by Audit. The inquiry relating to the remaining amount of Rs. 46,680/- was still proceeding in the Anti-Corruption Court. The Committee directed the Administrative Department to get the case expedited. The para was kept pending.

8-1-83

The case was reportedly under investigation with the Anti-Corruption Establishment. The Department should try to get the matter expedited. The para was kept pending.

13. Para 2(8) page 27 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 33,227/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

The Committee asked the Administrative Department to expedite the inquiry against the concerned officials and report progress in the revised Working Paper. The para would remain pending.

12-7-82

The Administrative Department stated that there was a progress in the case to the extent that an Inquiry Officer had been appointed, who had been directed to submit his report by the end of July 1982. The para was kept pending.

19-8-82

The Administrative Department was directed to complete the inquiry within three months' time. The para was kept pending.

8-1-83

The Report of the Inquiry Officer was pending decision of the Secretary Education who had promised to dispose it of early. The para was kept pending.

14. Para 2(9) page 28 of the Audit Report for the year 1977-78 - Embezzlement of Rs. 14,486/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

Subject to verification by Audit of the recoveries made, the para was dropped.

15. Para 2(10) page 28 of the Audit Report for the year 1977-78 - Embezzlement of Rs. 85,058/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

The matter being under investigation by the Police, the para was kept pending.

12-7-82

The Administrative Department stated that the case was still under investigation by the Police. Simultaneously the Administrative Department was also holding a departmental inquiry. The Committee directed the Administrative Department to intimate the progress of the case in its next meeting. The para was kept pending.

19-9-82

The Administrative Department explained to the Committee that the Challan had been completed and was under examination in the Prosecution Branch. It would be submitted to the Court shortly. The Committee directed that the Administrative Department should also initiate departmental proceedings against the defaulter simultaneously.

8-1-83

The Committee directed the Administrative Department that the delay which had taken place in the Police Department in dealing with this case should be brought to the notice of the Home Secretary. Photo copies of the record should be obtained for the purpose of departmental inquiry, which should be pursued energetically. The para was kept pending.

16. Para 2(11) page 29 of the Audit Report for the year 1977-78 - Embezzlement of Rs. 3,817/- and Rs. 890/-

18-1-82

The para dealt with different embezzlement cases. The Committee decided to defer them and directed the Administrative Department to take further action in these cases in the light of the audit comments against each para. When finalized, a list of these cases should be furnished to the Committee alongwith the Working Paper.

19-4-82

The Administrative Department was asked to get the recovery of the amount of Rs. 269/75 verified by the Audit at the earliest. The other items regarding the balance amount were stated to be under investigation by the Police. The Administrative Department was directed to get the cases finalised expeditiously and report progress to the Committee in its next meeting. The para would remain pending.

12-7-82

(i) The item was dropped, as the amount of Rs. 269/65 had been recovered and verified by Audit.

(ii) The item was kept pending, as the case in respect of the recovery of Rs. 4,385/75 was under investigation with the Police.

19-9-82

The Administrative Department explained to the Committee that the Challan had been submitted in the Court on 14-7-1982. The next date of hearing had not yet been fixed by the Court of Special Judge, Anti Corruption. The para was kept pending.

8-1-83

The case being sub judice, the para was kept pending.

17. Para 3(1) page 30 of the Audit Report for the year 1977-78 -
Shortage of furniture/books worth Rs. 75,907/-

18-1-82

The consideration of this para was deferred.

19-4-82

The Administrative Department was directed to get the stock entries verified by the Audit immediately. If they faced any difficulty in this respect, they should approach the Accountant General at personal level, who would afford every assistance to get the verification expeditiously. The para would remain pending.

12-7-82

The para was dropped subject to verification by Audit.

18. Para 3(2) page 30 of the Audit Report for the year 1977-78 -
Shortage of furniture/books worth Rs. 45,663/-

18-1-82

The para was kept pending.

19-4-82

The Committee directed that recovery of Rs. 16,780/- and verification thereof by Audit should be pursued energetically. Verification of the entries of the available stores should be done within one month's time. The para was kept pending.

12-7-82

The Administrative Department was directed to complete action regarding verification of the stock, and report progress. The para was kept pending.

19-9-82

The Administrative Department explained that the Committee, constituted for physical verification of the available furniture, had found that furniture worth Rs. 28,000/- was available. The District Inspectress of Schools was asked to complete the stock registers and made entries under her signatures but she had refused to do so. She had now been asked to make good the loss of the entire amount of Rs. 45,663/-.

The Committee directed that the furniture worth Rs. 28,000/- should be got verified by Audit. In case of failure to do so, the entire amount of Rs. 45,663/- should be recovered from the concerned Officer. The para was kept pending.

8-1-83

The para was kept pending as action in the case was in process. The Administrative Department should expedite the matter.

19. Para 4 page 30 of the Audit Report for the year 1977-78 -
Loss of Rs. 36,432/- in the purchase of Jute Tats

18-1-82

The explanation of the Administrative Department was accepted and the para was dropped.

20. Para 5 pages 30-31 of the Audit Report for the year 1977-78 -
Short realisation of College dues amounting to Rs. 32,772/-

18-1-82

The Committee directed the Administrative Department that this case should be resubmitted with a revised explanation.

19-4-82

- (i) Rs. 11,838/-: The explanation of the Administrative Department was accepted and the item was dropped.
- (ii) Rs. 20,674/-: This item was being dealt with in Para 2(6) for the year 1977-78.
- (iii) Rs. 260/-: The recovery of the amount having been verified by Audit, the item was dropped.

12-7-82 and 19-9-82

The matter being sub judice, the para was kept pending.

8-1-83

The Administrative Department stated that this case was transferred to Martial Law authorities who were conducting the inquiries. The findings of the Martial Law Court are awaited. The para was kept pending.

21. Serial No. 5 page 50 of the Audit Report for the year 1977-78
read with para 119(1) page 68 of the Audit Report for the year
1967-68 - Misappropriation of Government money amounting
to Rs. 29,295/-

8-1-83

The case being sub judice, the para was kept pending.

DRAFT PARA 1967-68

22. Para 116 page 66 of the Audit Report for the year 1967-68 -
Theft of Government money to the tune of Rs. 22,855/25

8-1-83

This matter had been under consideration of a Sub Committee of the Ad hoc Public Accounts Committee, which had asked for the latest report from the Administrative Department. As the Report was still awaited, the para was kept pending.

DRAFT PARAS 1972-73

23. Para 28 page 26 of the Audit Report for the year 1972-73 -
Embezzlement of Government money to the tune of Rs. 10, 61, 015/-

8-1-83

The Administrative Department stated that it was a matter of lengthy process to prepare cadre strength of each district/institution which required some time for implementation. The Committee directed the Administrative Department to expedite the matter. The para was kept pending.

(The necessary instruction* in compliance with the various directives of the Ad hoc Public Accounts Committee given in this case have been issued by the Department).

24. Para 32 page 28 of the Audit Report for the year 1972-73 -
Fraudulent withdrawn of Establishment Pay Bills amounting to Rs. 22, 685/-

19-9-82

The Administrative Department explained that the findings of the Forensic Science Laboratory had not been received so far. The Committee directed that the matter should be expedited. The para was kept pending.

8-1-83

The para was kept pending as the action was under process.

25. GENERAL:

3-1-83

The consideration of the Accounts in respect of the Education Department was deferred to 8-1-1983 at 10 a.m. due to in-adequate representation of the Department. The Committee desired personal attendance of Administrative Secretary on the above date.

*See at ANNEXURE to this Chapter at pages 15-17 infra.

No. EDU-BAO-V-20/81
GOVERNMENT OF THE PUNJAB
EDUCATION DEPARTMENT

Dated: 3-1-1983

To

The Secretary
Provincial Assembly of the Punjab
Lahore

Subject:

REPORT OF THE SUB-COMMITTEE OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE ON DRAFT PARA
No. 28 OF THE AUDIT REPORT FOR THE YEAR 1972-73
PERTAINING TO EDUCATION DEPARTMENT (DISTRICT
INSPECTRESS OF SCHOOLS, MIANWALI)

Reference: Your letter No. PAP/PAC/Education/72-73/82/4012,
dated 27-11-1982, on the above noted subject.

Necessary instruction in compliance with the various directives of the Ad hoc Public Accounts Committee given in the above mentioned case have already been issued to all concerned vide D.P.I's (Schools) and Colleges, Punjab Memo Nos. 7/77-77/33136-43/B-2 dated 20-10-1982 and No. 16/6-82/14672/B-2, dated 7-12-1982 (copies enclosed for ready reference). The question of getting necessary provision for inspection of accounts of Educational Offices made in the Punjab Education Code has also been taken up.

For the purpose of fixation of district-wise and institution-wise Cadre strength of the Department a special team has been deputed by D.P.I. (Schools), Punjab to collect necessary data from the concerned offices/institutions. This being a gigantic task the completion of job will require considerable time. Efforts are, however, being made to do the needful as early as possible.

The Auditor General of Pakistan has been requested to get a short paper regarding rules and regulations to be followed by the Drawing and Disbursing Officers for proper maintenance of Accounts prepared by the Director (Trg). On receipt of this paper further action for arranging training courses of Assistant District Education Officers at district level will be taken.

Sd/

(Muhammad Rafiq Malik)
Section Officer (Budget & Accounts)

To

All the Divisional Directors of Education (C)
in the Punjab.

Memo No. 16/6-82/14672/B-2

Dated 7-12-1982.

Subject:

REPORT OF THE SUB COMMITTEE OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE ON DRAFT PARA No. 28
OF THE AUDIT & INSPECTION REPORT FOR THE YEAR
1972-73

The following directives of the Ad hoc P.A. C. issued on
the above mentioned case may please be complied with immediately:-

1. Regular Inspection of colleges & offices should be done by the concerned officers and remedial measures adopted by all concerned in the light of Inspection Reports. The maintenance of accounts should be given particular attention by the Inspecting Officers. The Director of Education should utilize the services of Junior Asstt: (B&A) or officers incharge of Budget & Accounts attached with each Directorate for the purpose of checking of accounts while Inspecting their subordinate offices.
2. The preparation of bills, drawal/disbursement of amounts and maintenance of their accounts should not be entrusted to one and the same official. The clerks should not be allowed to continue on the same seat for more than three years under normal circumstances.
3. Proper record of acquittance rolls, after payment have been made by the Drawing & Disbursing Officers, should be maintained. A percentage check must be exercised and the names entered in pay bills against the sanctioned strength.

DEPUTY DIRECTOR (P),
for DIRECTOR PUBLIC INSTRUCTION (C),
PUNJAB, LAHORE.

ENDST.No. 16/6-82/14673/D-2

1. Copy forwarded for information & necessary action to the:-
1. Deputy Director, Libraries & Phy Edu: Punjab.
2. Jr. Asstt: Director (Estt) of this office alongwith a copy of the report of the Sub Committee of the Ad hoc P.A. C. for taking further action reg: fixation of strength as suggested therein.

DEPUTY DIRECTOR (P),
for DIRECTOR PUBLIC INSTRUCTION (C),
PUNJAB, LAHORE

TOP-PRIORITY

To

All the Divisional Directors of Education
(Schools) in the Punjab.

Memo No, 7/77-77/33136-43/B-2, Dated 20-10-1982

Subject: REPORT OF THE SUB COMMITTEE OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE ON DRAFT PARA No. 28
OF THE AUDIT AND INSPECTION REPORT FOR THE
YEAR 1972-73

The following directives of the Ad hoc P.A.C. issued on the above mentioned case may please be complied with immediately:-

1. Regular Inspection of Schools and Offices should be done by the concerned officers and remedial measures be adopted by all concerned in the light of Inspection Reports. The maintenance of accounts should be given particular attention by the Inspection Officers. The Directors of Education should utilize the services of Junior Assistant Directors (B&A), attached with each Directorate for the purpose of checking of accounts while inspecting their subordinate officers.
2. The preparation of bills, drawal/disbursement of amounts and maintenance of their accounts should not be entrusted to one and the same official. The clerks should not be allowed to continue on the same seat for more than three years under normal circumstances.
3. Proper record of acquittance rolls after making payments by the Drawing & Disbursing Officers should be maintained. A percentage check must be exercised of the names entered in pay bills against the sanctioned strength. At the same time the names of institutions should also be verified to see that they have been duly sanctioned by Government and actually exist.

QAZI S. SAGHIR-UL-HAQUE

Director Public Instructions (Schools),
Punjab, Lahore

Endorsement No, 7/77-77/33144-49/B-2, Dated 20-10-1982

Copy forwarded for information & necessary action to:-

1. The Deputy Directors, specialised Services in the Punjab.
2. The Deputy Director (Admn) of this Directorate.
3. The Junior Assistant Director of this Directorate.
4. The Assistant Director (General), of this Directorate. He is requested to take necessary action for getting necessary provision for inspection of accounts of educational Offices made in the Punjab Education Code.

5d/-

DEPUTY DIRECTOR (PLANNING)
for Director Public Instructions (Schools),
Punjab, Lahore.

CHAPTER IIIEXCISE & TAXATION DEPARTMENT

The Committee examined the Accounts of the Excise and Taxation Department in its meeting held on 16-1-82.

APPROPRIATION ACCOUNTS 1977-78

Page 11 of the Appropriation Accounts for the year 1977-78 -
Grant No. 1 - Opium - Saving Rs. 25,62,207/-

16-1-82

(i) A - Superintendence - District Office Establishment -
 Saving Rs. 3,85,000/-

(ii) C - Purchase of Opium - Saving Rs. 21,77,200/-

This is a matter of adjustment which has become necessary on account of the failure of Accountant General, N. - W. F. P. to raise the debits in time. The matter is under consideration of the Finance Department and subject to the issuance of necessary sanction by them, the items were dropped.

(iii) B - Opium Factory - Saving Rs. 7/-

The saving being nominal, the item was dropped.

CHAPTER IV

FOOD DEPARTMENT

The Committee examined the Accounts of the Food Department in its meetings held on 18-1-82, 10-7-82, 20-9-82, 10-10-82, 3-1-83 and 8-1-83.

DRAFT PARAS 1977-78

1. Para 6 page 31 of the Audit Report for the year 1977-78 -
Embezzlement of sugar valuing Rs. 2, 23, 644/-

18-1-82

The case being sub judice, the para was kept pending.

10-7-82

The matter being sub judice, the para would remain pending. However, the Committee directed the Administrative Department to examine whether any criminal action lies against the individual concerned since the case originated as of embezzlement.

10-10-82

From the explanation of the Administrative Department some facts emerged which warranted a detailed examination. The Committee decided that the case should be examined in detail by a Sub Committee consisting of Mr M. Z. Khan and Mian Abdul Rashid. This action may, however, be kept pending until the opinion of the Solicitor is received regarding the possibility of lodging an appeal before a Divisional Bench of the High Court. The para was kept pending.

2. Para 7(1) pages 31-32 of the Audit Report for the year 1977-78 -
Unauthorised payment of handling charges amounting to Rs. 37, 487/-
3. Para 7(2) page 32 of the Audit Report for the year 1977-78 -
Unauthorised payment of handling charges amounting to Rs. 7, 763/-
4. Para 7(3) page 32 of the Audit Report for the year 1977-78 -
Unauthorised payment of handling charges amounting to Rs. 38, 515/-

18-1-82

The Administrative Department required more time in order to trace out and submit to the Committee the relevant sanction in respect of handling charges for temporary storage. The consideration of these paras were deferred till the next meeting of the Public Accounts Committee.

10-7-82

The Administrative Department was asked to submit the revised Working Paper after examining the facts in detail regarding the godowns and their classification. The paras were kept pending.

10-10-82

The Committee decided that the paras should be resubmitted after the relevant record had been checked and verified by Audit with the comments of the Audit thereon.

5. Para 7(4) page 32 of the Audit Report for the year 1977-78 -
Unauthorised payment of handling charges amounting to Rs. 2,694/-

10-10-82

The recovery having been made and verified by Audit, the para was dropped.

6. Para 8(1) page 33 of the Audit Report for the year 1977-78 -
Shortage of food grains etc. valuing to Rs. 44,587/-

18-1-82

D.F.C. (Bahawalnagar)

- (1) Donga Boonga - Rs. 1,824/44

The item was dropped subject to verification by Audit.

- (2) Minchanabad - Rs. 2,872/44

The exact position relating to the recovery from Sheikh Noor Muhammad should be submitted in a revised Working Paper. The Administrative Department was further directed to ensure that the official concerned was not allowed to draw pension or gratuity without adjusting the amount of recovery due from him. The item would remain pending.

During the course of discussion, it was decided to take up the question of the price at which recovery in respect of shortages had to be made. In order to safeguard the public interest, the correct policy would be to effect recovery for shortages at the replacement value or the original price, whichever was found higher, and not the price of its purchase. The Secretary of the Committee should draw the attention of the Administrative Department to these observations of the Committee.

- (3) Faqirwall - Rs. 72/18

- (4) & (5) Donga Boonga - Rs. 153/05

- (6) Bahawalnagar - Rs. 20,000/-

The Committee decided to drop these items subject to verification by Audit.

- (7) Chishtian - Rs. 1,326/-

- (8) Mandi Sadiq Gunj - Rs. 171/37

The items having been settled were dropped.

(9) Bahawalnagar - Rs. 3,715/25

Subject to verification by Audit of the amount recovered/
written off, the item was dropped.

(10) Minchinabad - Rs. 208/72

The item having been settled was dropped.

(11) Minchinabad - Rs. 6,773/-

The exact position relating to the recovery from Sheikh Noor Muhammad should be submitted in a revised Working Paper. The Administrative Department was further directed to ensure that the official concerned was not allowed to draw pension or gratuity without adjusting the amount of recovery due from him. The item would remain pending.

- | | | | |
|------|--------------|---|-----------------------------|
| (12) | Chishtian |) | |
| (13) | Haroonaabad |) | |
| (14) | Bahawalnagar |) | Rs. 2,920/25 and Rs. 883/56 |
| (15) | Haroonaabad |) | |
| (16) | Haroonaabad |) | |

The Committee directed that the Administrative Department should endeavour to settle the matter with N.W.F.P. Government at the earliest. In the meantime, the Department should ascertain whether despatches were made in the presence of the representatives of the N.-W.F.P. Government. The progress should be reported in the shape of a revised Working Paper in the next series of meetings.

- | | | | |
|------|--------------|---|------------|
| (17) | Minchinabad |) | Rs. 487/98 |
| (18) | Donga Boonga |) | |

These items were kept pending.

(19) Mandi Sadiq Gunj - Rs. 2,444/40

The item having been settled was dropped.

(20) Fortabbas - Rs. 734/40

The item was dropped subject to verification of recovery by Audit.

10-7-82

- | | | | |
|-----|--------------|-----------------|--------------|
| (1) | Donga Boonga | 112-19-14 Mds. | Rs. 1,824/44 |
| (2) | Minchinabad | 65-29-00 Mds. | Rs. 2,872/- |
| (3) | Faqirwalli | 3-30-00 Mds. | Rs. 72/18 |
| (4) | Donga Boonga | 5-22-00 Mds.) | Rs. 153/05 |
| (5) | -do- | 2-16-00 Mds.) | |
| (6) | Bahawalnagar | 1054-37-15 Mds. | Rs. 20,000/- |
| (9) | Bahawalnagar | 193-00-00 Mds. | Rs. 3,715/25 |

These items were dropped by the Public Accounts Committee in its meeting held on 18-1-1982 but no progress had been made for obtaining the verification certificates from Audit.

The Committee directed that this should be done as quickly as possible. The items were kept pending.

- (11) Minchinabad 307-08-00 Mds. Rs. 6,773/-

It was explained that the full amount of Rs. 6,773/- had been recovered from the gratuity/pension of Sheikh Noor Muhammad. The Committee directed the Administrative Department that the verification of the recovery should be got made by the Audit. Subject to its verification, the item was dropped.

- (12) Chishtian 53-30-00 Mds.)
 (13) Haroonabad 242-21-14 Mds.) Rs. 2,927/25
 (14) Bahawalnagar 129,22-00 Mds.)
 (15) Haroonabad 25-26-00 Mds.) Rs. 883/56-
 (16) -do- 20-10-00 Mds.)

The Committee was not satisfied by the explanation submitted by the Administrative Department. As such the Committee directed the Administrative Department that it should prepare a revised Working Paper showing the progress made for the settlement of this case.

- (17) Minchinabad 25-14-00 Mds.)
 (18) Donga Boonga 5-10-00 Mds.) Rs. 487/98

These items were kept pending as no progress had been shown.

- (20) Fortabbas 12-30-00 Mds. Rs. 734/40

The Committee felt disgusted by non-receipt of the verification certificate so far and directed the Administrative Department to expedite it. The item was kept pending.

10-10-82

- (1) Doonga Boonga - Rs. 1,824/44

The Committee decided that the item should be resubmitted in the light of the previous decision of the Public Accounts Committee.

- (2) Minchinabad - Rs. 2,872/44

As the recovery had been verified by Audit, the item was dropped.

- (3) Faqirwali - Rs. 72/18

As the recovery had been verified by Audit, the item was dropped.

- (4) & (5) Doonga Boonga - Rs. 153/05

The items were dropped.

(6) Bahawalnagar - Rs. 20,000/-

The deposits having been verified by Audit, the item was dropped.

(9) Bahawalnagar - Rs. 3,715/25

The Committee observed that the recovery of Rs. 1,857/65 had been effected from Mr A.A. Basit and verified. The remaining amount of Rs. 1,857/65 had reportedly been recovered from Mr M.A. Ghazali. Subject to production of the verification certificate to the Accountant General, the item was dropped.

(11) Minchinabad - Rs. 6,773/-

Recovery stood verified. The item was dropped.

(12) & (13) Chishtian)
Haroonabad) Rs. 2,920/25

Subject to the production of sanction of write off and its verification by Audit, the items were dropped.

(14) Bahawalnagar - 129-22-08 Mds.

The write off had reportedly been sanctioned. Subject to the production of copy of sanction to the Accountant General, the item was dropped.

(15) Haroonabad - 25-26-00 Mds.

The Administrative Department claimed that it was not responsible for the so-called shortage of 25-26-00 Mds. of wheat as they delivered the full quantity of wheat to the representative of the N.-W.F.P. Government under his proper acknowledgment on GP 13. The Audit contended that they had received information from responsible authority viz. telegram, in which shortage of that quantity of wheat was reported. The Committee observed that the responsibility of the Department, if any, could only be established after examining the instructions and agreement which was executed between the representative Governments regarding delivery and receipt of stocks. The Committee directed the Administrative Department to produce these documents to Audit. The item should then be resubmitted with Accountant General's comments.

(16) Haroonabad - 20-10-00 Mds.(17) Minchinabad)
(18) Doonga Boonga) Rs. 487/98

The items were dropped.

(20) Fortabbas - Rs. 734/40

The item was dropped.

7. Para 8(2) page 33 of the Audit Report for the year 1977-78 -
Shortage of food grains etc. valuing Rs. 11,595/-

18-1-82

The para was dropped subject to the verification of the recovery by Audit.

10-10-82

The Committee directed that since the official concerned had expired, the balance amount of Rs. 909/05 may be got written off.

The above remarks also apply in respect of the cost of 46-34-06 Mds. valuing Rs. 1,098/95. The para would remain pending.

8. Para 8(3) pages 34-35 of the Audit Report for the year 1977-78 -
Shortage of food grains etc. valuing Rs. 30,710/-, Rs. 15,359/-
Rs. 24,277/-, Rs. 70,254/- and Rs. 9,600/-

18-1-82

(i) D.F.C. Bahawalpur - Rs. 30,710/-

The Committee observed that the explanation submitted by the Administrative Department did not show the exact position regarding the recovery of 629.28.12 Mds of wheat. The Committee directed the Administrative Department to intimate whether this was recovery or replacement in kind or was adjusted through reconciliation etc. A revised Working Paper in this respect should be submitted to the Committee for its consideration in its next series of meetings.

As regards the recovery of Rs. 6,609/31, it should be got verified by Audit. The balance of Rs. 851/36 should also be recovered and got verified by Audit. The item would remain pending.

(ii) Rs. 15,359/-

The item was dropped subject to verification of the write off by Audit.

(iii) Rs. 24,277/-

The item was deferred pending final decision in the matter by the Regional Office, Bahawalpur. The progress should be reported in the shape of a revised Working Paper.

(iv) Rs. 70,254/-

The Committee dropped this item subject to verification of the write off by Audit.

(v) Rs. 9,600/-

The bales having been accounted for by the Administrative Department, the item was dropped subject to its verification by Audit.

10-10-82(1) Rs. 30,710/-

Recovery having been verified by Audit, the item was dropped.

(2) Rs. 15,359/-

(a) The shortages stood written off and verified by Audit.

(b) The Committee decided that the balance recovery from Mr Haq Nawaz should be made and the item resubmitted.

As regards Mr Salim Raza, whose services had been terminated, enquiries should be made from Collector Vehari about the efforts made by him to effect recovery of Rs. 9,851/50 as arrears of land revenue. Personal efforts in this behalf should also be made by District Food Controller, Vehari. Latest position may be explained in the revised Working Paper.

(3) Rs. 24,277/-

The Administrative Department intimated that FGI Mr Muhammad Akram Javaid would make good the cost of 24,500 M/Tons in three instalments. He had failed to pay the first instalment on 1-9-1982 and was an absconder. The Committee suggested that in addition to the efforts being made to effect recovery, a criminal case should be instituted against him for misappropriation of Government property. The item would remain pending.

(4) Rs. 70,254/-

The write off of the shortage of wheat viz. 73,989 M/tons having been verified by Audit, the item was dropped.

(5) Rs. 9,600/-

The item was settled and dropped.

9. Para 8(4) page 35 of the Audit Report for the year 1977-78 - Shortage of food grains etc, valuing Rs. 75,536/-

18-1-82

In view of the fact that the sanction to write off the shortage had been accorded by the Finance Department, the item was dropped subject to its verification by Audit.

10-10-82

The para was settled and dropped.

10. Para 8(5) page 35 of the Audit Report for the year 1977-78 - Shortage of food grains etc. valuing Rs. 5,463/- and Rs. 11,853/-

18-1-82

Since there was little chance of the Railway acceding to the request of the Administrative Department, there was no other option except to have this amount written off. Subject to the sanction to the write off and its verification by Audit, the para was dropped.

8-1-83

Item (a) - 321-0-0 Mds.

The write off was reportedly under process and would be got verified by Audit. The item was kept pending.

Item (b) - 697-0-0 Mds.

The shortage of 697 Maunds stood reduced to recoverable quantity of 71-38-02 Mds. The balance had been written off and verified by Audit. Efforts were reportedly being made to recover the cost of 71-38-02 Mds. from Muhammad Ilyas as arrears of land revenue. The item was kept pending.

11. Para 8(6) pages 36-37 of the Audit Report for the year 1977-78 - Shortage of food grains etc. valuing Rs. 39,77,979/-
(a) Rs. 11,36,042/-, (b) 26,98,038/-, (c) Rs. 96,940/- and
(d) Rs. 46,959/-

8-1-83

(a) Rs. 11,36,042/- and (b) Rs. 26,98,038/-

This case was reportedly under consideration with the Finance Department. The items were kept pending.

(c) Rs. 96,940/- and (d) Rs. 46,959/-

The shortages were being investigated by the Administrative Department and a full Report would be submitted later on. The items were kept pending.

12. Para 8(9) page 38 of the Audit Report for the year 1977-78 - Shortages of food grains etc. valuing Rs. 83,574/-

10-10-82

(1) Rs. 23,772/38

Recovery had been verified and the item in respect of that amount was dropped.

(2) Rs. 42,015/53

The amount had reportedly been written off. Subject to verification by Audit, the item was stood settled.

(3) Rs. 14,930/31

The amount had been recovered and verified by Audit. The item relating to this para was dropped.

13. Para 8(10) page 39 of the Audit Report for the year 1977-78 -
Shortage of food grains etc. valuing Rs. 37, 187/-

8-1-83

Subject to verification of the write off of the shortage of 438-97-10 Mds. of wheat, the para was dropped.

DRAFT PARAS 1972-73

14. Para 34 page 29 of the Audit Report for the year 1972-73 -
Godown shortage of wheat worth Rs. 3, 07, 733/-

10-10-82

- (1) Minchinabad PR Centre 1967-68 -
Storage Shortages 2793-04-0 Mds.

As the Administrative Department was not ready with full details, the Committee directed the Department to resubmit the para with up-to-date facts/details.

- (4) Sadiqgunj PR Centre 1968-69 -
Storage Shortage of 6259-29-12 Mds.

The Committee were doubtful whether any recovery could now been made from Mr Kabir Ahmed, ex-FGL. However, the Administrative Department should continue its efforts to effect recovery. The Committee were surprised to know that the Officer was allowed to draw his gratuity and pension inspite of the fact that a large amount was to be recovered from him. The Administrative Department was asked to held an investigation and take action against the persons responsible for issuing the 'No Demand Certificate' in respect of his pension/gratuity. The item was kept pending.

- (8) Fortabbas PR Centre 1969-70 -
Storage Shortage 112-39-06 Mds.

Subject to verification of sanction to write off by Audit, the item was dropped.

- (10) Doonga Boonga PR Centre 1968-69 -
Storage Shortage 440-38-03 Mds.

The item was kept pending and the Administrative Department was asked to resubmit this item showing correct position.

- (12)&(13) Haroonabad PR Centre 1967-68/1968-69 -
Storage Shortage 295-07-03 Mds
Storage Shortage 1917 -30-10 Mds

Sanction to write off may be got verified by Audit. Subject to these remarks, the items were dropped.

- (14) Haroonabad PR Centre 1967-68 -
Storage Shortage 399-27-16 Mds.

The Committee directed that the item should be resubmitted with correct explanation supported with documents. The item would remain pending.

- (15) Haroonabad PR Centre 1968-69 -
Storage shortage of 4236-03-08 Mds.

The item was kept pending. The Committee directed the Administrative Department to take following actions:-

- (a) to work out the amount of pension and gratuity due to Mr Jamil Hussain Naqvi and also keep a note that 'No Demand Certificate' was not issued in case he applied for pension.
- (b) to ascertain the latest position in respect of a civil suit filed by Jamil Hussain Naqvi at Vehari and to indicate the position in the shape of a revised Working Paper.
- (c) to get the case of Mr Madad Hussain (who had already been convicted by a Summary Military Court) examined by the Legal Adviser in the light of the latest Martial Law Order issued regarding appeals against the decisions of the Military Courts. The item was kept pending.

15. Para 35 page 29 of the Audit Report for the year 1972-73 -
Godown shortage of wheat valuing Rs. 8, 78, 302/-

8-1-83

Item No. 1(i) - 7642-01-02 Mds.

The Committee directed the Administrative Department to produce the record to Accountant General for reconciliation. An agreed statement would be produced in the next Working Paper. The item was kept pending.

Item No. 3 - 14513-01-08 Mds.

(i) 4771-11-08 Mds:

Verified and dropped.

(ii)(a) Rs. 9, 290/-

Verified and dropped.

(ii) (b) Rs. 87, 245/35

The Administrative Department reported that it was pursuing the case for the recovery of Rs. 87, 245/35 from Mr Shahid Rasool, Food Inspector as arrears of land revenue. The item was kept pending.

(iii) Rs. 96,535/35

The matter was sub judice and the Administrative Department was taking action to obtain a quick decision. The item was kept pending.

Item No. 6 - 15705-23-14 Mds:

The Administrative Department stated that an amount of Rs. 2,81,507/44 had been recommended for write off by the Director Food. This amount should be got verified by Audit.

As regards the amount of Rs. 30,237/- recoverable from one Mr Wali Muhammad, Assistant Food Controller, efforts were afoot to effect recovery. The item was kept pending subject to verification of recovery.

Item No. 9(i) - Rs. 2,885/16

Rs. 940/- had been recovered and verified. The item was dropped.

(ii) - Rs. 33,868/64

The amount of Rs. 33,868/64 was due from Abdul Rashid, ex-FGI and efforts were being made to recover the amount as arrears of land revenue. The item was kept pending.

Item No. 11 - 5672-32-01 Mds:

The amount had been written off and verified. The item was dropped.

16. General Remarks: 10-7-82

The Committee observed that in all the cases where paras had been dropped by the Public Accounts Committee subject to verification by Audit, and the verification had not so far been effected, the Administrative Department should complete the action within two months' time and resubmit the same in the shape of a revised Working Paper for consideration by the Committee in its next series of meetings. In view of these remarks, the consideration of the remaining items on the Working Paper was deferred.

17. General: 20-9-82

Food Department could not submit its Working Paper duly commented by Audit. The Administrative Department was asked to explain the reasons for its non-submission. The Administrative Department explained that they received the intimation of the meeting on 13-9-1982 and due to lack of time at their disposal for obtaining the latest position from their regions and the audit comments thereon, the Working Paper could not be submitted. The Committee observed that the Administrative Department should not have waited for the intimation and should have submitted the Working Paper to the Committee's Secretariat even in parts, as and when ready. The Committee directed that in future the Working Paper should be

submitted region-wise. The Administrative Department assured that the Working Paper would be submitted region-wise shortly for consideration by the Committee in its next meeting.

18. General: 3-1-83

The consideration of the Accounts in respect of Food Department was deferred to 8-1-1983 at 11 a.m. due to inadequate representation of the Department. The Committee desired personal attendance of Administrative Secretary on the above date.

PROVINCIAL ASSEMBLY OF THE PUNJAB

No. PAP/PAC/Food/77-79/82/219

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To The Secretary to Government, Punjab,
Food Department
Lahore

Dated LAHORE, the 23rd January 1982

Subject: SHORTAGE OF FOOD GRAINS ETC.

Sir

I have the honour to say that during the course of examination of Draft Para 8(i) of the Audit Report for the year 1977-78 relating to Food Department, the Committee in its meeting held on 18-1-1982, directed that in order to safe-guard the public interest, the correct policy regarding recovery of shortages, would be to effect recovery for shortages of food grains at the replacement value or the original price, whichever is found higher, and not the price of its purchase.

It is requested that these observations of the Committee may kindly be considered and final decision in the matter communicated to the Committee at an early date. A copy of the MINUTES of the meeting of the Ad hoc Public Accounts Committee held on 18-1-1982, is also enclosed for ready reference.

Your obedient servant

MUHAMMAD MAHBUB ABBASI
Secretary

Encl: As above

No. & date even

A copy is forwarded for information to:-

1. The Secretary to Government, Punjab,
Finance Department, Lahore.
2. The Accountant General, Punjab, Lahore.

MUHAMMAD MAHBUB ABBASI
Secretary

Encl: As above

No. FD/Accts/(PAC)V-2/81/485
Government of the Punjab
Finance Department
(Monitoring Wing)

Dated: Lahore, the 9th February 1982

To

The Secretary,
Provincial Assembly of the Punjab,
Lahore.

Subject: SHORTAGE OF FOOD GRAINS ETC.

Sir,

I am directed to invite a reference to your letter No. PAP/PAC/Food/77-79/82/219, dated 23-1-1982 and to state that the Finance Department is in agreement with the observations of the Ad hoc Public Accounts Committee that the correct policy regarding recovery of shortages, would be to effect recovery for shortages at the replacement value or the original price, whichever was found higher and not the price of its purchase.

2. In this connection it is also stated that the Food Department has already decided in respect of sugar shortages that the recovery shall be made at the replacement value or the original price whichever was higher. The previous Public Accounts Committee while examining the Audit Report for the year 1970-71 also decided that the recovery of book value of stores lost or misappropriated by Government servants was not an adequate punishment and the Administrative Departments were directed to take into consideration not only the book value of the stores but also the current market value thereof, if higher than the book value, and impose the penalty accordingly.

Your obedient servant

HASHMAT ALI

OSD(Accounts)/Deputy Secretary (Monitoring)

DIRECTORATE OF FOOD PUNJAB
(Accounts Wing)

No. AB-II(8)-33/81

Dated Lahore, the 23rd February 1982

To

1. All the Deputy Directors, Food
in the Punjab.
2. All the District Food Controllers/
Rationing Controllers, in the
P U N J A B

Subject: LOSS TO GOVERNMENT DUE TO MISAPPROPRIATION
OF NEGLIGENCE OF GOVERNMENT SERVANTS

Kindly refer to the subject as noted above.

2. During the course of examination of Draft Para 8(i) of the Audit Report for the year 1977-78 relating to the Food Department, the Public Accounts Committee observed in its meeting held on 18-1-1982, that in a number of cases involving loss of Government stores due to the negligence or misappropriation by the Government servants, the Administrative Authorities had imposed penalty of recovering the loss from the concerned Government servants on the basis of the book value of the stores lost or misappropriated. The Committee considered that recovery of book value of the stores lost or misappropriated by the Government servants was not an adequate punishment for the negligence or misappropriation on the part of the employees concerned. The Committee, therefore, directed that while imposing penalties under the Punjab Civil Servants (Efficiency and Discipline) Rules 1975, the Administrative Department should take into consideration not only the book value of stores but also the replacement market value thereof, whichever is found higher and impose the penalty accordingly.
3. The Committee also viewed with concern the inordinate delays by number of Administrative Authorities initiating action against the employees found responsible for loss of Government

stores. These delays have, in certain cases, made the recovery of losses impossible due to the retirement or death of the concerned officials. The Committee directed that in future prompt action should be taken against the officials concerned as soon as loss/misappropriation comes to the notice of the Departmental authorities and, in cases where this direction is not followed, severe action should be taken against those responsible for delay.

4. You are, therefore, requested to note the above directive of the Public Accounts Committee for strict compliance.

Sd/-

DIRECTOR FOOD,
PUNJAB

No. & date even

A copy is forwarded for information and strict compliance in all such cases to all Branch Officers in the Food Directorate.

Sd/-

DIRECTOR FOOD,
PUNJAB

No. & date even

A copy is forwarded for information to:-

1. The Secretary, Provincial Assembly, Punjab with reference to his letter No. PAP/PAC/Food/77-79/82/219, dated 23-1-1982.
2. The Officer on Special Duty (Accounts). Deputy Secretary (Monitoring), Government of the Punjab, Finance Department, Lahore.
3. The Under Secretary, Food-I, Government of the Punjab, Food Department, Lahore.

Sd/-

DIRECTOR FOOD,
PUNJAB

CHAPTER VFORESTRY, FISHERIES & WILD LIFE DEPARTMENT

The Committee, examined the Accounts of the Forestry, Fisheries and Wild Life Department in its meetings held on 17-1-82, 17-4-82, 20-9-82 and 2-1-83.

FORESTRY DEPARTMENTDRAFT PARAS 1977-78

1. Para 9 page 39 of the Audit Report for the year 1977-78 - Excess expenditure of Rs. 27,938/-

17-1-82

The Committee discussed this para in detail. The Administrative Secretary was satisfied that the sanction accorded by the Conservator of Forests was in order and the Committee accepted the explanation of the Administrative Department and dropped the para.

2. Para 10(1) pages 40-41 of the Audit Report for the year 1977-78 - Shortage of forest produce worth -

- | | |
|--------------------|--------------------|
| (a) Rs. 32,476/- | (b) Rs. 1,93,835/- |
| (c) Rs. 1,19,744/- | (d) Rs. 1,52,073/- |

17-1-82

- (a) Shortage of resin - Rs. 32,476/-

After prolonged discussion the Committee desired that a reasonable limit of shortage should be prescribed keeping in view the data for at least one financial year. The Administrative Department may initiate a case on the basis of the data and secure concurrence of the competent authority. Thereafter, this would become the yardstick to be applied in cases of these shortages. The shortages outlined by Audit in this para should be got written off by the competent authority. Subject to the write off and its verification by Audit, the para was dropped.

- (b) Shortage of miscellaneous items consisting resin, timber, etc. - Rs. 1,93,835/-

- (i) Shortage in Kotli Range - Rs. 77,160/-

The Committee noted with concern that the Administrative Department had neglected to take action on this draft para for more than 10 years. However, the Committee accepted the assurance of the Administrative Department that no further time will be lost in finalizing the inquiry against the officer concerned and taking remedial action. The Committee directed the Administrative Department to complete action by 1st July 1982 and resubmit a revised Working Paper in its next meeting. The item would remain pending.

(ii) Shortage in Lehtrar Range - Rs. 9, 640/-

The Administrative Department explained that it had moved a case for the write off. The Committee directed that it should be expedited and progress reported in the shape of a revised Working Paper in the next meeting. The item would remain pending.

(iii) Firewood 3, 550 Cft. valuing Rs. 3, 550/-**(iv) Resin 105 Mds. valuing Rs. 5, 250/-**

The Committee directed the Administrative Department to get the reconciliation/recoveries verified by the Audit and resubmit its Working Paper in the next meeting. The item would remain pending.

(v) Shortage in Rawalpindi Range Rs. 36, 236/-**(a) 2301 Mds. of firewood valuing Rs. 9, 204/-**

The Committee observed that the recovery as well as the reconciliation made in this respect may be got verified by Audit. The item was kept pending.

(b) Shortage of 230 Mds. firewood valuing Rs. 920/-

The Committee directed the Administrative Department that recovery from the official responsible for the shortage should be effected and got verified by Audit. The item would remain pending.

17-4-82

The Administrative Department explained that although the Public Accounts Committee in its last meeting had directed the Administrative Department to submit a revised Working Paper after completing action by 1-7-1982, but they had submitted the interim Working Paper in regard to this item to show the progress achieved in the matter. The Committee noted the progress made so far and directed that the verification process should be continued. The item would be examined when its revised Working Paper is submitted after July 1982.

(c) Rs. 1, 19, 744/-

The Administrative Department explained that the shortage of resin except worth Rs. 50/- had been reconciled with Audit. Subject to verification of recovery of Rs. 50/- by Audit, the item was dropped.

(d) Rs. 1, 52, 073/-

I. The items in respect of shortages worth Rs. 1, 36, 726/80 and Rs. 65, 975/- were dropped subject to their verification by Audit.

II. (i) The item in respect of recovery of Rs. 32, 375/- was kept pending.

- (ii) The item in respect of shortage worth Rs. 10,158/23 was dropped subject to its verification by Audit.
- (iii) The item was dropped subject to the sanction of the write off and its verification by Audit.
- (iv) The Administrative Department was directed to make efforts for the recovery of the amount of Rs. 5,086/25. The item was kept pending.
- (v&vi) The shortages in respect of material worth Rs. 3,556/- and Rs. 627/50 have been reconciled and verified by Audit. The items were thus dropped.
- (vii) The Committee directed the Administrative Department that the amount of Rs. 1,087/50 may be recovered from the official responsible for the loss. The item was kept pending.
- (viii&ix) Rs. 30/- and Rs. 21/-

These amounts have since been recovered and adjusted in accounts and verified by Audit. The items were dropped.

- (x) The explanation of the Administrative Department regarding the shortage of articles worth Rs. 300/- was accepted and the item was dropped.

20-9-82 (a) Rs. 32,476/-

The Committee directed the Administrative Department to get the write off case expedited by the Finance Department. The item was kept pending.

(b)(1) Rs. 1,93,835/-

(i) Rs. 1,660/-

The Administrative Department explained that the actual shortage of 318 Cft. was reduced to 166 Cft. after reconciliation. Its cost amounting to Rs. 166/- had been recovered and verified by Audit. The item was dropped.

(ii) Rs. 830/-

The amount of Rs. 830/- having been recovered and verified, this item was also dropped.

(iii) Rs. 2,110/-

During the discussion, it transpired that Audit had assessed the price prevailing at the time of audit and not the price at the time of occurrence of loss. Had that not been done, the amount would stand reduced to Rs. 1,272/-. The Administrative Department stand appeared responsible and the audit agreed that the amount of Rs. 1,272/- which had been recovered and verified be treated as correct price of the loss. The item was dropped.

(iv), (v) & (vi) - Rs. 245/-, Rs. 820/- and Rs. 2,370/-

The items having been settled with Audit, were dropped.

(vii) - Rs. 1,030/- The item was dropped.

(viii), (ix) & (x) - Rs. 1,630/-, Rs. 490/- and Rs. 150/-

The amounts having been recovered and verified by Audit, the items were dropped.

(xi) Rs. 65,825/- Out of the total quantity of 1316 Mds. and 20 Srs. of resin, only a small quantity of 288 Mds and 20 Srs. remained to be accounted for. The Administrative Department assured the Committee that that would be done in the near future. The para was kept pending.

(b) (2) Rs. 9,640/-

(i) Rs. 840/-

The amounts having been written off and verified by Audit, the item was dropped.

(ii) Rs. 3,550/-

The Administrative Department explained that the necessary reconciliation of the amount had been carried out and got verified by Audit. The item was dropped.

(iii) Rs. 5,250/-

The amount was reduced from Rs. 5,250/- to Rs. 2,625/- as recoverable. This amount had been recovered and verified by Audit, the item was dropped.

(b) (3) Rs. 36,236/-

(a) & (b) - Rs. 9,204/- and Rs. 920/-

The amounts having been recovered and verified by Audit, the item was dropped.

(c) Rs. 26,100/-

The amount of Rs. 26,100/- was reduced to Rs. 11,830/- out of which an amount of Rs. 7,508/- had been recovered and verified by Audit. The balance amount of Rs. 4,322/- was also being recovered in instalments of Rs. 140/- p.m. The Committee directed the Administrative Department that the same be recovered and got verified by Audit. Subject to verification of the recovery by Audit, the item was dropped.

(d) Rs. 12/-

The amount having been recovered and verified by Audit, the item was dropped.

(b) (4) Rs. 4,174/-

(i) Rs. 1,867/20

The storage having been written off and verified by Audit, the item was dropped.

(ii) & (iii) Rs. 1,448/- and Rs. 858/-

The amounts having been recovered and verified by Audit, the items were dropped.

(b) (5) Rs. 66,626/26

(i) Rs. 2,785/26

The amount having been recovered and verified by Audit, the item was dropped.

(ii) Rs. 22, 418/-

Out of 7424 Mds and 22 Srs. firewood 3967 Mds valuing Rs. 3, 967/- had been written off and verified by Audit. As regards balance of 3457 Mds and 22 Srs., the Administrative Department explained that show cause notice had been issued to Mr Muhammad Akbar, Forest Ranger. The Committee directed the Administrative Department to expedite the inquiry case. The item was kept pending.

(iii) and (iv)

Rs. 907/- & Rs. 150/-

The amounts having been recovered and verified by Audit, the items were dropped.

(v) Rs. 34, 550/-

The Administrative Department explained that out of a total quantity of 691 Mds of resin, the cost of 598-33 Mds. had been recovered and verified by Audit and only 92-7 Mds. remained to be accounted for. The Committee directed the Administrative Department to expedite the process of reconciliation. The item was kept pending.

(vi) Rs. 5, 815/50

The Administrative Department explained that an amount of Rs. 4, 321/25 had been recovered and verified by Audit. As regards the balance of Rs. 1, 293/25, the Administrative Department explained that the matter was under process. The Committee directed that further progress should be intimated to the Committee. The item was kept pending.

10(1)(c)

Rs. 1, 19, 744/-

The amount of Rs. 50/- had been recovered and verified by Audit. The item was dropped.

10(1)(d) Rs. 1, 52, 073/- now reduced to Rs. 1, 47, 437/98(a) & (b) Rs. 25, 418/75 & Rs. 65, 975/-

Necessary verification had been made by Audit, the items were dropped.

(c) Rs. 32, 375/-

(i) The Committee directed the Administrative Department to take effective steps to recover this amount from the Officer concerned. The item would remain pending.

(ii) Rs. 10, 158/23,(v) Rs. 1, 087/50(iii) Rs. 7, 337/50, (iv) Rs. 5, 086/- &

As the necessary verification had been made by Audit, these items were dropped.

2-1-83(a) Rs. 32, 476/-

The matter was reportedly under correspondence with the Finance Department and the item was kept pending.

(i) Rs. 65, 825/-(ii) Rs. 26, 100/-

The items were dropped on the assurance of the Administrative Department that they would make the required recoveries and would get them verified from Audit.

Item (b)5(ii) -
Rs. 22, 418/-

Only the balance amount of Rs. 4, 477/55 remained to be verified by Audit. The Committee directed the Administrative Department to expedite its verification. The item was kept pending.

Item (b)5(v) -
Rs. 34, 550/-

As the recovery had been verified by Audit, the item was dropped.

Item (b)5(vi) -
Rs. 5, 815/-

Recovery having been verified by Audit, the item was dropped.

(d) Recovery of
Rs. 32, 375/-

The item was kept pending as the Administrative Department assured that action pending against the defaulting Officer would be completed in two months' time.

3. Para 10(2) pages 40-41 of the Audit Report for the year 1977-78 -
Shortage of forest produce worth (a) Rs. 4, 771/- & (b) Rs. 3, 441/-

17-4-82

Subject to verification by Audit of the sanction to write off the amounts of Rs. 4, 771/- and Rs. 3, 441/-, the para was dropped.

20-9-82

As the necessary verifications had been made by Audit, the para was dropped.

4. Para 10(3) page 41 of the Audit Report for the year 1977-78 -
Shortage of forest produce worth Rs. 8, 294/-

17-4-82(a) Rs. 8, 137/26:

The item was kept pending.

(b) Rs. 157/-:

The item was dropped as the amount of Rs. 157/- had been recovered and verified by Audit.

20-9-82

The Committee directed the Administrative Department to make strenuous efforts to recover the amount as arrears of land revenue. The para would remain pending.

2-1-83

In its meeting held on 20-9-1982, the Committee had directed the Administrative Department to make strenuous efforts to recover the amount as arrears of land revenue. As the case was under correspondence with the revenue authorities, the Committee further directed the Administrative Department to examine the possibility of either effecting recovery of the amount of Rs. 8,137/- or writing off the loss. The para was kept pending.

5. Serial No. 10 page 52 of the Audit Report for the year 1977-78 read with para 13(1) page 42 of the Audit Report for the year 1961 - Shortage/Loss of stores worth Rs. 1,41,775/-

17-4-82

- (a) Sain Mandi - Rs. 1,200/-

The amount having been recovered and verified by Audit, the item to this extent was dropped.

- (b) Samli Mandi - Rs. 1,290/50

The Committee directed the Administrative Department to get the amount written off and verified by Audit.

- (c) Jaman Mandi - Rs. 589/-

The Committee directed that the amount written off should be got verified by Audit. The progress in respect of items (b) and (c) should be reported to the Committee in the form of a revised Working Paper.

20-9-82

The amount of Rs. 1,879/50 having been written off and verified by Audit, the para was dropped.

6. Serial No. 11 page 52 of the Audit Report for the year 1977-78 read with para 13(2) page 42 of the Audit Report for the year 1961 - Shortage of firewood amounting to Rs. 39,303/-

17-4-82

The Committee directed the Administrative Department to obtain sanction to the write off of the balance amount of Rs. 25,260/72 and get it verified by Audit. The para would remain pending.

20-9-82

The Administrative Department informed the Committee that the case for writing off the loss amounting to Rs. 25,260/72 was still under process in the Finance Department. The Committee directed the Administrative Department to get the sanction expedited. The para was kept pending.

2-1-83

As the matter had been referred to the Finance Department for their concurrence to write off, the para was kept pending.

7. Serial No. 12 page 54 of the Audit Report for the year 1977-78 read with para 28 page 18 of the Audit Report for the year 1963 - Overpayment and short recoveries of Rs. 2,82,862/-

17-4-82, 20-9-82 and 2-1-83

The matter being sub judice, the para was kept pending.

8. Serial No. 13 page 54 of the Audit Report for the year 1977-78 read with para 1(xii) page 1 of the Audit Report for the year 1963-64 (Vol II) - Outstanding Government dues amounting to Rs. 5,28,177/-

17-4-82

The total amount having been recovered and verified by Audit, the para was dropped.

9. Serial No. 14 page 54 of the Audit Report for the year 1977-78 read with para 53(i) page 7 of the Audit Report for the year 1964-65 - Outstanding dues of Rs. 2,08,700/-

17-4-82

The para having already been settled, was dropped.

10. Serial No. 15 page 54 of the Audit Report for the year 1977-78 read with para 133(4) page 72 of the Audit Report for the year 1967-68 - Shortage/Loss of firewood and charcoal amounting to Rs. 15,888/-

17-4-82

Having already been settled, the para was dropped.

11. Serial No. 16 page 54 of the Audit Report for the year 1977-78 read with para 134(iii) page 73 of the Audit Report for the year 1967-68 - Infertuous expenditure of Rs. 14,094/-

17-4-82, 20-9-82 and 2-1-83

The case being sub judice, the para was kept pending.

12. Serial No. 17 page 54 of the Audit Report for the year 1977-78 read with para 2 page 43 of the Audit Report for the year 1968-69 - Irregular payment of House Building Advance amounting to Rs. 70,560/-

17-4-82, 20-9-82 and 2-1-83

The case being sub judice, the para was kept pending.

DRAFT PARAS 1972-73

13. Para 37 page 30 of the Audit Report for the year 1972-73 -
Shortage of forest produce valuing Rs. 10, 56, 547/-

20-9-82

The Administrative Department explained that the recovery was being effected from Mr Nazir Muhammad in monthly instalments of Rs. 160/- from his salary regularly. The Committee directed the Administrative Department to complete recovery of Rs. 5, 666/25 and get it verified from Audit. The para was dropped subject to its recovery and verification by Audit.

Mr Inayat Ullah, F.R. (Retd) - Rs. 1, 125/-

This part of the para was dropped as the amount of Rs. 1, 125/- against Mr Inayat Ullah had been written off and verified by Audit.

2-1-83

The Committee directed the Administrative Department to get the recovery of Rs. 2, 080/- verified from Audit and to make strenuous efforts to effect recovery of the balance amount of Rs. 3, 586/25. The para was kept pending.

14. Para 39 page 30 of the Audit Report for the year 1972-73 -
Outstanding revenue of Rs. 59, 362/-

20-9-82

- (a) Mr Rehmat Elahi - Rs. 421/43

The amount of Rs. 421/43 had been written off and verified by Audit. The item was dropped.

- (b)(i) Mr Muhammad Siddique - Rs. 825/-

- (ii) Mr Barkat Ali - Rs. 10, 149/-

Both the cases being sub judice, the items were kept pending.

2-1-83

- (i) Mr Muhammad Siddique - Rs. 825/-

- (ii) Mr Barkat Ali - Rs. 10, 149/-

The Administrative Department explained the position before the Committee about the judicial proceedings. As the cases were still pending in the Court of Senior Civil Judge, Sahiwal, the Committee desired that its sentiments may be conveyed to the High Court through Secretary to Government, Punjab, Law Department for speedy disposal of the cases.

Both the cases being sub judice, the para was kept pending.

15. General: 20-9-82

The Committee appreciated the steps taken and efforts made by the Administrative Department towards clearance of the outstanding items relating to Forest Department with the hope that Administrative Department would get the remaining paras settled with the same vigour.

(FISHERIES DEPARTMENT)DRAFT PARA 1971-7216. Para 32 page 38 of the Audit Report for the year 1971-72 -
Outstanding recoveries of Rs. 1,46,430/-20-9-82

The case involving the amount of Rs. 16,300/- being sub judice, the para was kept pending.

2-1-83

The Committee directed the Administrative Department to give full details of the case especially about the time, which had elapsed since the Court had demanded the Death Certificate. The Committee also directed the Administrative Department to look into the possibility of effecting any recovery within a reasonable period of time, and if the chances of recovery were meagre, the Finance Department should be approached for write off of the amount. The para was kept pending.

CHAPTER VI

HEALTH DEPARTMENT

The Committee examined the Accounts of the Health Department in its meetings held on 17-1-82, 18-4-82, 11-7-82, 19-9-82 and 2-1-83.

DRAFT PARAS 1977-78

1. Para 11 pages 41-42 of the Audit Report for the year 1977-78 - Shortage of medicines/instruments etc. worth Rs. 5,10,047/-

17-1-82

(a) Lady Willingdon Hospital, Lahore

The Committee directed the Administrative Department to expedite action against the defaulters and report progress to the Committee in its next meeting in the shape of a revised Working Paper. The item was kept pending.

(b) Mayo Hospital, Lahore

The Committee was not satisfied with the information provided in the Department's Working Paper. The Committee directed the Administrative Department to resubmit the Working Paper in respect of this para stating the latest position and also indicating the persons who have been held responsible after a proper inquiry has been held, which should be done without further delay. The item would remain pending.

18-4-82

(a) Lady Willingdon Hospital, Lahore

- (1) The Anti-Corruption Department should be reminded at personal level to expedite the case.
- (2) The Committee noted with regret that the departmental action against the accused dispenser had not so far been initiated. The explanation of delay was not very convincing and the Committee directed the Administrative Department to complete the departmental action within two months' time.

(b) Mayo Hospital, Lahore

- (1) The Administrative Department was asked to ascertain the latest position from the police in writing, if possible, and communicate it to the Committee.
- (2) Latest position regarding disciplinary action against Dr M. Jamil should also be communicated to the Committee.

Both the above actions should be completed in two months' time. The para was kept pending.

11-7-82**(a) Lady Willingdon Hospital, Lahore**

- (1) The Administrative Department explained that the proceedings before the Anti-Corruption Establishment had progressed and the case had now been submitted to the relevant Committee.
- (2) The Administrative Department showed its inability to take departmental action against the accused dispenser under Efficiency and Discipline Rules, as the record was in police custody. The Committee directed the Administrative Department to obtain photo copies of the record in order to initiate disciplinary action.

(b) Mayo Hospital, Lahore

- (1) The Administrative Department was asked to contact I.C. Police at a personal level and request him to expedite action in this case.
- (2) The Committee observed that the disciplinary action was being unduly delayed and that it should be expedited.

The para was kept pending.

19-9-82**(a) Lady Willingdon Hospital, Lahore**

The Administrative Department explained that the Director, Anti-Corruption had already been reminded to complete the case as early as possible. As soon as the action was completed, the Committee would be intimated accordingly. The Committee directed that the case should be pursued vigorously.

As regards the disciplinary action against the accused dispenser, the Administrative Department explained that it had given 15 days' notice to the accused to give his explanation. The Committee directed the Administrative Department to make vigorous efforts to finalise the action within two months. The item was kept pending.

(b) Mayo Hospital, Lahore

- (i) The Administrative Department was directed to pursue the matter with the Inspector General, Police to expedite finalisation of this case.
- (ii) As regards the disciplinary case, the Administrative Department requested the Committee for two months' time to finalise the case. The Committee acceded to this request. The item was kept pending.

2-1-83(a) Lady Willingdon Hospital, Lahore

The matter being sub judice, the item was kept pending.

(b) Mayo Hospital, Lahore

(i) As the case against Abdul Ghafoor, Dispenser was sub judice, the item was kept pending.

(ii) Since Dr Muhammad Jamil Ahmed has been exonerated of the charges, no further action was required.

2. Para 12 pages 42-43 of the Audit Report for the year 1977-78 - Non-recovery of Rs. 2, 46, 360/-

17-1-82

The recovery to the tune of Rs. 92, 470/- should be got verified by Audit.

As regards the balance amount, the case should be expedited and progress reported in the shape of a revised Working Paper. The para would remain pending.

18-4-82

The Administrative Department explained that out of the total amount of Rs. 2, 46, 360/- a sum of Rs. 1, 58, 350/- had been recovered leaving a balance of Rs. 88, 010/-.

The Committee directed that the amount of Rs. 1, 58, 350/- so far recovered should be got verified by Audit. As regards the balance amount of Rs. 88, 010/-, the sureties in respective cases should be traced, recoveries made from them and then got verified by Audit. The para would remain pending.

11-7-82

An amount of Rs. 1, 06, 940/- had been recovered and verified by Audit. Another amount of Rs. 70, 000/- had been recovered, which should be got verified by Audit. The balance amount of Rs. 69, 420/- should be recovered from the sureties of the defaulters immediately. The para would remain pending.

19-9-82

The Administrative Department explained to the Committee that an amount of Rs. 1, 60, 940/- had been recovered and verified by Audit. Efforts to recover the balance amount of Rs. 85, 420/- were being made. The Committee observed that the recovery of the aforesaid balance amount of Rs. 85, 420/- should also be recovered expeditiously and got verified by Audit. The para was kept pending.

2-1-83

Recovery of Rs. 43,900/- and Rs. 2,000/- should be got verified by Audit. As regards balance amount of Rs. 39,520/-, the same is yet to be recovered. The para in respect of that amount was kept pending.

3. Para 13 page 43 of the Audit Report for the year 1977-78 -
Loss of Rs. 71,740/- due to non-realisation of diet charges

17-1-82

The amount which could not be recovered should be got written off. Subject to the write off and its verification by Audit, the para was dropped.

18-4-82

The explanation of the Administrative Department that the diet charges were not recovered as these referred to the indigent patients, was accepted by the Committee. The Administrative Department should communicate this decision to the Finance Department and obtain its concurrence to the write off. The para was dropped subject to verification by Audit.

11-7-82

Keeping in view the explanation of the Administrative Department, the para was dropped.

4. Para 14 page 43 of the Audit Report for the year 1977-78 -
Misappropriation of Rs. 35,540/-

17-1-82

The explanation of the Administrative Department was accepted and the para was dropped.

5. Para 15 page 44 of the Audit Report for the year 1977-78 -
Non-accountal of purchase fee Rs. 7,314/-

17-1-82

The amount of recovery of Rs. 541/25 should be got verified by Audit. As regards the balance amount of Rs. 6,772/75, progress of its recovery should be intimated to the Committee in the next meeting. The para was kept pending.

18-4-82

The Committee directed that the amount already recovered should be got verified by Audit. As regards the balance amount, recovery from the salaries of the concerned officials/Officers in minimum possible instalments should continue to be made. The Committee further directed that the balance amount outstanding against Dr Abdul Majid, Medical Officer, should be intimated as a demand recoverable from his pay and allowances to the District Accounts Officer, Rahim Yar Khan under intimation to the Accountant General, Punjab (Deputy Accountant General, O.A.D). The para would remain pending.

11-7-82

The amount of Rs. 7,314/- had been recovered. Subject to its verification by Audit, the para was dropped.

19-9-82

The entire recovery of Rs. 7,314/-, having been effected and verified by Audit, the para was dropped.

DRAFT PARA 1972-73

6. Para 40 page 30 of the Audit Report for the year 1972-73 -

- | | |
|------------------|--------------------|
| (a) Embezzlement | i) Rs. 4,16,009/- |
| | ii) Rs. 2,53,063/- |
| (b) Forgery | Rs. 57,519/- |

19-9-82

The Committee observed that in its previous meeting, it had directed the Administrative Department to make a reference to the Ministry of Foreign Affairs, Government of Pakistan for writing to the Head of the Mission instead of writing to the Chancery to expedite reply. The Administrative Department explained that it had already requested the Ministry of Foreign Affairs to write to the Head of the Mission in Libya and the reply was still awaited. The para was kept pending.

2-1-83

The Committee directed the Administrative Department to approach the Ministry of Foreign Affairs for taking up this matter at the level of the Head of the Mission. The Department was further directed to enquire whether the Officer concerned had got any property in Pakistan from which the amount due could be recovered as arrears of land revenue. The requisite information whether she acquired any property could also be ascertained from her Declaration of Assets. The para was kept pending.

DRAFT PARAS 1973-74

7. Para 3 page 19 of the Audit Report for the year 1973-74 -
Misappropriation of Rs. 13,933/-

8. Para 4 page 19 of the Audit Report for the year 1973-74 -
Shortage of cash amounting to Rs. 20,620/-

DRAFT PARA 1975-76

9. Para 7 page 21 of the Audit Report for the year 1975-76 -
Embezzlement of Government money aggregating Rs. 1,07,211/-

19-9-82 and 2-1-83

Since the above cases were sub judice, the paras would remain pending.

CHAPTER VII

HOME DEPARTMENT

The Committee examined the Accounts of the Home Department in its meetings held on 16-1-82, 19-9-82 and 2-1-83.

DRAFT PARAS 1977-78

1. Para 17 pages 44-45 of the Audit Report for the year 1977-78 - Outstanding recoveries of Rs. 91,668/-

16-1-82

The Committee felt that the amounts incurred above the prescribed limits were in all probability generally necessitated in the discharge of official duties and as such the appropriate action for the Department would be to take it up with the Finance Department to get these amounts written off. Subject to write off and its verification by Audit, the para was dropped.

The Committee, however, felt that in-so-far as the agencies of the law and order were concerned, re-examination of the whole question of fixing limits should be undertaken so that audit objections of this nature either did not arise or were kept to the minimum.

2. Para 18 page 45 of the Audit Report for the year 1977-78 - Loss of Rs. 38,430/- by irregular loaning of timber

16-1-82

The recovery of the amounts of Rs. 1,200/- and Rs. 6,808/- had been verified by Audit and the para was, therefore, dropped.

3. Serial No. 19 page 56 of the Audit Report for the year 1977-78 read with para 77 page 54 of the Audit Report for the year 1962 - Outstanding dues amounting to Rs. 8,77,693/-

19-9-82

Rs. 6,606/12: The recovery of Rs. 6,606/12 had been effected and verified by Audit. This portion of the para was dropped.

Rs. 3,126/83: The para was dropped subject to verification by Audit.

2-1-83

The recovery/deposit of Rs. 2,679/- having been verified by Audit, the para was dropped.

CHAPTER VIIIINDUSTRIES & MINERAL DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of the Industries and Mineral Development Department in its meetings held on 16-1-82, 11-7-82, 21-9-82 and 8-1-83.

APPROPRIATION ACCOUNTS 1977-781. Page 205 of the Appropriation Accounts for the year 1977-78 -

Grant No. 23 - Industries -

B-Grants-in-Aid

Saving Rs. 16,12,678/-

16-1-82

The consideration of this item was deferred to the next meeting when the Administrative Department would submit a revised Working Paper,

11-7-82

The Committee accepted the explanation of the Administrative Department and dropped the item.

2. Page 248 of the Appropriation Accounts for the year 1977-78 -
Grant No. 38 - Capital Outlay on Provincial Schemes of State
Trading (Medical Stores and Coal) -

D-Coal Control Organization -

D-1-Gross Charges -

D-1(b)-Purchase of Coal and other expenditure -

Saving Rs. 2,29,44,915/-

16-1-82

The explanation of the Administrative Department was accepted and the item was dropped.

DRAFT PARAS 1977-783. Para 24 pages 47-48 of the Audit Report for the year 1977-78 -
Shortage of Woolen Yarn valuing Rs. 8,450/-16-1-82

The explanation of the Administrative Department was found satisfactory and the para was dropped.

4. Serial No. 22 page 56 of the Audit Report for the year 1977-78 read with para 44 page 25 of the Audit Report for the year 1963 - Outstanding Government dues amounting to Rs. 3,35,341/- (balance of Rs. 14,646/-)

16-1-82

The para having already been settled, was dropped.

DRAFT PARA 1972-73

5. Para 79 page 41 of the Audit Report for the year 1972-73 - Non-recovery of Rs. 23,433/- from a supplier

21-9-82

The para was kept pending as the case was still pending in the Civil Court. The Committee directed the Administrative Department to make serious endeavours for arranging early hearing of the case in the Civil Court.

DRAFT PARA 1974-75

6. Para 6 page 18 of the Audit Report for the year 1974-75 - Recovery of risk purchase of Rs. 43,361/-

21-9-82 & 8-1-83

The case being sub judice, the para was kept pending.

DRAFT PARA 1975-76

7. Para 9 page 22 of the Audit Report for the year 1975-76 - Loss of Rs. 30,68,070/- due to supply of inferior quality of stores.

21-9-82

The Administrative Department explained to the Committee that the case for the write off was under process. The Committee directed the Administrative Department to pursue the case of write off more vigorously. The para was kept pending.

8-1-83

The write off was reportedly under process and the decision of the Finance Department was awaited. The para was kept pending.

CHAPTER IXLIVESTOCK & DAIRY DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of the Livestock and Dairy Development Department in its meetings held on 17-1-82 and 17-4-82.

1. General:

17-1-82

With regard to the Working Paper pertaining to the Livestock and Dairy Development Department, the representative of the Department explained the position for non-submission of the Working Paper to the Committee. The Accountant General explained that the Draft Working Paper had been received in his office only a day before the meetings for his comments.

The Committee directed the Administrative Department to adhere to its schedule in the submission of its Working Paper and directed that the Working Paper complete in all respect should be submitted to the Committee for its consideration in its next series of meetings.

DRAFT PARA 1977-78

2. Para 22 page 47 of the Audit Report for the year 1977-78 - Misappropriation of farm stocks worth Rs. 34,682/-

17-4-82

- (a) As there was considerable weight in the explanation given by the Administrative Department that the animals were in poor condition on account of shortage of fodder and they had to be disposed off as quickly as possible to avoid casualties. The explanation was accepted and the item was dropped. The Committee, however, was of the opinion that the entire project was ill-planned as the pedigree stock deteriorated due to fodder shortage. The Administrative Department assured the Committee that this aspect of the matter had been rectified and the state of affairs had since improved.
- (b) The explanation of the Administrative Department that the birds had died on account of the outbreak of infectious disease, was accepted by the Committee, and the item was dropped.

CHAPTER XREVENUE DEPARTMENT (BOARD OF REVENUE)

The Committee examined the Accounts of the Revenue Department (Board of Revenue) in its meetings held on 17-1-82, 17-4-82, 10-7-82 and 19-9-82.

APPROPRIATION ACCOUNTS 1977-78

1. Page 17 of the Appropriation Accounts for the year 1977-78 - Grant No. 4 - Stamps - Excess Rs. 40,12,047/-

17-1-82

The Committee directed the Administrative Department to resubmit the revised Working Paper after reconciliation of the figures with the Audit. The item would remain pending.

17-4-82

The consideration of the Working Paper was deferred as the same was not received in time.

10-7-82

The item was dropped subject to regularization of excess expenditure.

2. Page 224 of the Appropriation Accounts for the year 1977-78 - Grant No. 30-Relief - Saving Rs. 27,99,480/-

17-1-82

The item was kept pending.

19-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

CHAPTER XISERVICES, GENERAL ADMINISTRATION & INFORMATION DEPTT:

The Committee examined the Accounts of the Services, General Administration and Information Department in its meetings held on 16-1-82 and 17-4-82.

APPROPRIATION ACCOUNTS 1977-78

(Information, Culture & Tourism Wing)

Page 177 of the Appropriation Accounts for the year 1977-78 -
Grant No. 15 - Scientific Departments - Excess Rs. 1,39,993/-

16-1-82

The consideration of this item was deferred so that the Administrative Department may reconcile the exact figures with Audit. The Committee directed the Administrative Department to resubmit the revised Working Paper for consideration of the Committee in its next meeting.

17-4-82

The explanation of the Administrative Department was accepted and the item was thus settled and dropped.

CHAPTER XIICOMMUNICATIONS & WORKS DEPARTMENT

The Committee examined the Accounts of the Communications and Works Department in its meetings held on 21-1-82, 19-4-82, 20-4-82, 13-7-82, 15-7-82, 22-9-82, 11-10-82, 12-10-82, 13-10-82, 5-1-83 and 6-1-83.

(Buildings Department)

DRAFT PARAS 1977-78

1. Serial No. 1 page 58 of the Audit Report for the year 1977-78 read with Ann:2 page of the Audit Report for the year 1958-59 - Loss of Rs. 2,29,100/- due to excessive supply of slack coal

6-1-83

The Committee directed the Administrative Department to submit a revised Working Paper outlining the up-to-date position. Where the recoveries had been made, they should be got verified from Audit. Where the recoveries had not been effected or they were in process, the cases should be finalized and got verified from Audit.

So far as the recommendations of the Public Accounts Committee dated 17-3-1982 were concerned, the Secretary of the Committee should ascertain* the position from the Finance Department whether the matter was brought to the notice of the Governor or not, as the then Ad hoc Public Accounts Committee was at that time functioning under the Finance Department. The para was kept pending.

2. Serial No. 2 page 58 of the Audit Report for the year 1977-78 read with para G-39-10(ii) page 113 of the Audit Report for the year 1961-62 - Loss of Rs. 27,142/- to Government

22-9-82

The Committee observed that since it was not possible to recover the amount either from the Officer concerned or the contractor, as both of them had died, the Administrative Department should take up the case for the write off with the Finance Department. The para was kept pending.

3. Serial No. 3 page 58 of the Audit Report for the year 1977-78 read with para G-39-10(i) page 113 of the Audit Report for the year 1961-62 - Loss to Government of Rs. 11,348/-

15-7-82

The matter being sub judice, the para was kept pending.

* See page 139 infra.

22-9-82

The case being sub judice, the para was kept pending. The Committee, however, directed the Administrative Department to resubmit this para in the light of the changed circumstances because of the demise of the contractor.

4. Serial No. 4 page 58 of the Audit Report for the year 1977-78 read with para G-39-7(i) page 111 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 68,657/-

12-10-82

The Committee directed the Administrative Department to resubmit the para after the position had been reconciled with Audit.

5. Serial No. 5 page 58 of the Audit Report for the year 1977-78 read with para G-28-4(ii) page 92 of the Audit Report for the year 1961-62 - Misappropriation of stores worth Rs. 2,625/-

22-9-82

The Committee observed that since the write off had already been agreed to, the Administrative Department should get it expedited and verified by Audit. The para was kept pending.

6. Serial No. 7 page 58 of the Audit Report for the year 1977-78 read with para 4 pages 29-30 of the Audit Report for the year 1971-72 - Non-recovery of rent of shops amounting to Rs. 37,324/-

22-9-82

The Committee observed that since it was not possible to recover the balance amount of Rs. 7,863/-, the Administrative Department should move the competent authority for its write off. The para was kept pending.

7. Serial No. 8 page 60 of the Audit Report for the year 1977-78 read with para 9 page 31 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 47,244/-

22-9-82

The Committee directed the Administrative Department that the write off of the amount of Rs. 27,407/-, recommended by Departmental Accounts Committee, should be expedited. As regards the amount of Rs. 9,656/78, the Committee directed that complete record, as required by Audit, should be produced before them. The para was kept pending.

8. Serial No. 9 page 60 of the Audit Report for the year 1977-78 read with para 10 page 31 of the Audit Report for the year 1971-72 - Loss of Rs. 19,987/- due to non-recovery of rent of bldgs:

22-9-82

The Committee directed the Administrative Department to give effect to its earlier decision dated 31-12-1980. The para was again dropped.

9. Serial No. 10 page 60 of the Audit Report for the year 1977-78
read with para 11 page 32 of the Audit Report for the year 1971-72 -
Loss due to stores rendered unserviceable worth Rs. 50,251/-

15-7-82

Out of the total amount of Rs. 50,251/-, only two amounts of Rs. 4,334/76 & Rs. 8,910/- remained to be accounted for. The amount of Rs. 4,334/76 had been recommended by the Public Accounts Committee for write off but was still pending. The Committee directed the Secretary, Communications & Works to examine whether this amount could be written off under his own powers, if so, it should be expedited.

The matter regarding amount of Rs. 8,910/- was sub judice, therefore, the para was kept pending.

12-10-82

The Administrative Department reported that an amount of Rs. 36,294/48 had been verified by Audit. The adjustment of Rs. 712/- had yet to be got verified from Audit. The write off for Rs. 4,334/76 was under consideration by the Finance Department. The case against Mr Manzoor Ahmed, Sub Engineer relating to recovery of Rs. 8,910/- was sub judice. The Committee directed that strenuous efforts should be made to finalize the case early. The para was kept pending.

10. Serial No. 11 page 60 of the Audit Report for the year 1977-78
read with para 12 page 32 of the Audit Report for the year 1971-72 -
Loss due to stores rendered unserviceable worth Rs. 13,919/-

15-7-82

Out of the balance amount of Rs. 7,313/09, Rs. 3,283/- had been written off by the competent authority, which should be got verified by Audit. The remaining amount of Rs. 4,030/09 should be got written off as the official responsible for this loss had been expired. The para was dropped subject to sanction of the write off and its verification by Audit.

12-10-82

The Committee directed the Administrative Department that the item of Rs. 3,282/- should be adjusted and got verified from Audit. That part of the para was, therefore, dropped.

The Administrative Department should also obtain the sanction for write off of the amount of Rs. 4,030/39 from Finance Department at an early date and get the same verified by Audit. The para to that extent was kept pending.

11. Serial No. 12 page 60 of the Audit Report for the year 1977-78
read with para 13 page 32 of the Audit Report for the year 1971-72 -
Blockade of Government capital worth Rs. 25,35,748/-

12-10-82

The Committee directed the Administrative Department that the amount of Rs. 12,90,877/- should be got verified/accounted for by

Audit, As regards the balance amount of Rs. 12,44,871/-, the stores worth that amount which were unserviceable and had to be auctioned, action in this respect should be completed within the next 2/3 months. The para was kept pending.

12. Serial No. 13 page 60 of the Audit Report for the year 1977-78 read with para 16 page 33 of the Audit Report for the year 1971-72 - Misappropriation of material worth Rs. 80,291/-

12-10-82

The Committee observed that an amount of Rs. 61,565/75 related to the Highway Department. It should, therefore, be transferred to that Department for submitting explanation and for taking only necessary action. Out of the balance amount of Rs. 19,647/25, a sum of Rs. 299/- had been verified by Audit. The Administrative Department should expedite the account of the remaining amount. The para was kept pending.

13. Serial No. 14 page 60 of the Audit Report for the year 1977-78 read with para 19 page 34 of the Audit Report for the year 1971-72 - Misappropriation of stock worth Rs. 1,09,023/-

19-4-82

The para had already been settled.

DRAFT PARA 1955-56

14. Para 16(a)3(iv) page 9 of the Audit Report for the year 1955-56 - Excess payment of Rs. 13,584/-

11-10-82

The Administrative Department explained that they had not been able to get hold of the old record which could throw light on that case.

In view of the above, the Committee directed that there was no option but to accept the contention of the Administrative Department and directed that the amount should be got written off and verified by Audit. The para was kept pending.

DRAFT PARA 1959-60

15. Para 12 page of the Audit Report for the year 1959-60 - Shortage of stores worth Rs. 25,205/-

22-9-82

The case being sub judice, the para was kept pending.

DRAFT PARAS 1960-61

16. Para 17(a)21(7)(5) page of the Audit Report for the year 1960-61 - Unsecured advance of Rs. 6, 490/94 to a contractor

6-1-83

The Committee directed the Administrative Department to get the adjustment of Rs. 1, 804/09 verified by Audit and also to obtain the sanction for write off remaining of Rs. 4, 601/- and get the same verified from Audit. The para was kept pending.

17. Para 17(a)23(2) page 20 of the Audit Report for the year 1960-61 - Non-recovery of Rs. 6, 145/-

11-10-82

The amounts of Rs. 2, 500/- and Rs. 1, 000/- had been recovered from the contractor concerned and he had promised that the balance of Rs. 2, 645/- would also be paid by him in the near future. The amounts already recovered and yet to be recovered should be got verified by Audit. Subject to that verification, the para was dropped.

18. Para 17(a)23(3) page 20 of the Audit Report for the year 1960-61 - Outstanding recoveries of Rs. 46, 245/-

22-9-82

The Committee directed the Administrative Department to examine the Audit's suggestion of effecting recovery from the Officers responsible for the excess payment. The para was kept pending.

19. Para 17(a)24(3) page 21 of the Audit Report for the year 1960-61 - Undue financial aid to the contractor of Rs. 8, 681/-

11-10-82

The Administrative Department stated that the recovery of Rs. 2, 235/14 had been verified. That part of the para was dropped. It was further stated that Rs. 5, 395/- stood adjusted and was to be verified by Audit. Subject to verification, this part of the para was also dropped.

As regards the arbitration case of Rs. 1, 051/-, the Administrative Department stated that the award had been given and they would soon get the copy of the award. The para was kept pending in that regard only.

DRAFT PARAS 1961-62

20. Para G-39-7(iv) page 111 of the Audit Report for the year 1961-62 - Shortage of bricks worth Rs. 59, 852/-

22-9-82

The case being sub judice, the para was kept pending.

21. Para Ann:2(1) page 114 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 7, 64, 765/-

13-10-82

8

The Committee directed the Administrative Department to submit the para after obtaining the assistance of the Director General, Audit and Accounts (Works) in the preparation of the Working Paper.

22. Para Ann: 5(i) page 115 of the Audit Report for the year 1961-62 - Misappropriation of Government material and money of Rs. 45, 000/-

11-10-82

The para was kept pending.

23. Para 17(a)56 page 22 of the Audit Report for the year 1961-62 - Non-recovery of Government dues of Rs. 9, 480/-

13-10-82

The para, having been settled, was dropped.

24. Para 17(a)63 pages 23-24 of the Audit Report for the year 1961-62 - Misappropriation of Government stores worth Rs. 15, 79, 454/-

13-10-82

The Committee directed the Administrative Department to prepare an up-to-date summary of this case and send it to Audit for their comments. On receipt of their comments, the para should be resubmitted in the shape of a revised Working Paper for consideration by the Committee in its next meeting. The para was kept pending.

DRAFT PARAS 1963-64

25. Para 21(iii) page 11 of the Audit Report for the year 1963-64 - Shortage of stores worth Rs. 6, 169/-

22-9-82

The Committee directed the Administrative Department to get the case of write off expedited. The para was kept pending.

26. Para 21(viii) page 11 of the Audit Report for the year 1963-64 - Shortage of stores worth Rs. 7, 713/-

13-10-82

The Committee directed the Administrative Department that the recovery of Rs. 1, 035/87 should be got verified by Audit. It further directed that the case to write off the amount of Rs. 6, 427/12 should be expedited and got verified by Audit. Subject to the above remarks, the para was dropped.

27. Para 25(1) page 17 of the Audit Report for the year 1963-64 -
Loss of Rs. 40,826/-

11-10-82

The Administrative Department explained that it was a very old case relating to the issue of cement bags in 1952 and at this belated stage it was not possible to produce the record for verification. The Director General, Audit & Accounts (Works) agreed with the contention of the Administrative Department and the para was dropped.

28. Para 25(iii) page 16 of the Audit Report for the year 1963-64 -
Loss to Government to Rs. 10,99,359/-

13-10-82

After detailed discussion, the Committee decided that a Sub-Committee, consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad would investigate the question of availability of record pertaining to the arrears of rent and make recommendations for further course of action. Pending Report of the Sub Committee, the para was kept pending.

29. Para 33 page 19 of the Audit Report for the year 1963-64 -
Non-maintenance of Rent Register

13-10-82

It was reported by the Administrative Department that the record having been reconstructed by it would be produced to the Director General, Audit & Accounts (Works) for examination and his recommendations. The para was kept pending.

DRAFT PARAS 1964-65

30. Para 33(i) page 126 of the Audit Report for the year 1964-65 -
Non-recovery from contractors of Rs. 97,749/-

12-10-82

The Committee observed that an amount of Rs. 7,008/07 shown against Nusrat Hussain Lal Din was sub judice and the whereabouts of Messrs Muhammad Iqbal Qaisar and Haji Muhammad Suleman and M/s Reliable Traders were not known. Recoveries in those cases had to be made from the officials responsible. The para was kept pending.

31. Para 36(1) page 62 of the Audit Report for the year 1964-65 -
Loss of material worth Rs. 54,809/-

22-9-82

The Committee directed the Administrative Department to expedite the write off of the loss. The para was kept pending.

32. Para 38(i) page 62 of the Audit Report for the year 1964-65 -
Loss to Government due to non-accountal of stores issued to
contractors worth Rs. 29,818/-

12-10-82

The Committee directed the Administrative Department that the Report of the Inquiry Officer, Lt Col (Retd) Muhammad Yousaf should be forwarded to Audit as requested by them earlier and the para should be resubmitted together with Audit Comments. The para was kept pending.

DRAFT PARAS 1965-66

33. Para 38(x) page 62 of the Audit Report for the year 1965-66 -
Loss of Rs. 10,736/- to Government

22-9-82

The case being sub judice, the para was kept pending.

34. Para 38(xii) page 83 of the Audit Report for the year 1965-66 -
Excess payment of Rs. 24,782/- to contractors

22-9-82

The Administrative Department informed the Committee that it has now referred the case of write off to the Finance Department. The Committee directed the Administrative Department to get the write off expedited. The para was kept pending.

35. Para 38(xxx) page 84 of the Audit Report for the year 1965-66 -
Excess payment of Rs. 19,124/-

22-9-82

The case being sub judice, the para was kept pending.

36. Para 39(ix) page 93 of the Audit Report for the year 1965-66 -
Shortage of Tools & Plants Articles worth Rs. 54,716/-

12-10-82

The Administrative Department reported that as against the amount of Rs. 2,875/07, a sum of Rs. 1,280/07 was recoverable. The same had been recovered from Mr Fida Hussain and got verified from Audit. The amounts of Rs. 297/18 and Rs. 142/44 shown against Mr Jaffar Hassany and Abdul Haq Khokhar should be written off. Recovery from Muhammad Aslam Qadir should continue to be made from his salary and, on retirement, from his pension and gratuity, and got verified from Audit. Subject to the above remarks, the para was dropped.

37. Para 39(x) page 93 of the Audit Report for the year 1965-66 -
Shortage of material worth Rs. 9,131/-

22-9-82

The case being sub judice, the para was kept pending.

38. Para 39(xvi) page 95 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 60,079/-

13-10-82

The Committee directed the Administrative Department that the record should be produced to the Audit for verification and the para may be resubmitted in the light of their comments.

39. Para 39(xvii) page 95 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 55,726/-

12-10-82

The cases of Muhammad Aslam, Sub Engineer amounting to Rs. 27,164/90 and Haider Hussain Shah, Sub Engineer amounting to Rs. 27,164/90 were sub judice. An amount of Rs. 878/- had been shown against Mr Anwar Ahmad Sharifi, Sub Engineer who had since expired. The same should be got written off. Similarly an amount of Rs. 479/- shown against Mr Nasim Ahmad, Sub Engineer (Retd), should also be got written off, as his whereabouts were not known.

Recovery of Rs. 1,477/82 shown against Mr Shamasuddin, Sub-Engineer, now SDO. in Multan Development Authority should be pursued. The para was kept pending.

40. Para 40(vii) page 100 of the Audit Report for the year 1965-66 -
Misappropriation of stock worth Rs. 35,190/-

12-10-82

The case being sub judice, the para was kept pending.

41. Para 40(xii) page 101 of the Audit Report for the year 1965-66 -
Loss of Rs. 79,213/-

11-10-82

The Administrative Department reported that the recovery of Rs. 8,776/10 had since been recovered from Mr Tassadaque Hussain. This should be got verified by Audit.

So far the recovery from Mr Jaffar Hassany was concerned, the same remarks would apply as given in Para No. 42(iii) of 1965-66. Subject to these remarks, the para was dropped.

42. Para 40(xiv) page 101 of the Audit Report for the year 1965-66 -
Loss of Rs. 28,785/- to Government

22-9-82

The Committee observed that the statement of the Administrative Department regarding the loss of Rs. 28,785/- as given in the

Working Paper was not explicit. The Committee directed the Administrative Department to produce the relevant record with a summary of the case to Khawaja Habib-ur-Rahman, Member, Public Accounts Committee for preliminary examination of the case. The para was kept pending.

43. Para 41(xviii) page 109 of the Audit Report for the year 1965-66 - Non-recovery of Government dues amounting to Rs. 15,096/-

12-10-82

The Administrative Department stated that as per decision of the Committee dated 7-8-1976 of Rs. 10,791/07 had been recovered from Mr Manzoor Ahmed, Sub Engineer and placed in deposit till final decision of the Court case filed by Mr Muhammad Yaqoob, contractor.

The case being sub judice, the para was kept pending.

44. Para 42(iii) page 110 of the Audit Report for the year 1965-66 - Unserviceable stores worth Rs. 49,745/-

11-10-82

The recoveries of Rs. 3,710/- and Rs. 824/50 had been verified by Audit and these items were dropped.

The case of recovery from Mr Abdul Haq Khokhar amounting to Rs. 26,524/- was sub judice, which should be pursued.

As regards the recovery of Rs. 18,686/50 from Mr Jaffar Hassany, the Administrative Department was asked to take steps to withhold the payment of pension and gratuity to this Officer pending settlement of the case. The Administrative Department was also directed to examine the Inquiry Report and if the shortages had been due to misappropriation, a criminal case against him should be instituted. The para was kept pending.

45. Para 42(vii) page 111 of the Audit Report for the year 1965-66 - Loss of Rs. 81,885/- due to unserviceable material

12-10-82

The Committee directed the Administrative Department to expedite the write off from the competent authority and got it verified by Audit. The para was kept pending.

46. Para 42(xi) page 112 of the Audit Report for the year 1965-66 - Loss of Rs. 26,320/- to Government

22-9-82

The para was dropped subject to verification of the adjustments by the Audit.

47. Para 44(vi) page 118 of the Audit Report for the year 1965-66 - Washing away of material worth Rs. 44,566/-

11-10-82

The Administrative Department explained that loss of material and machinery worth Rs. 35,363/- had been written off by the Finance Department. The sanction for the write off should be got verified by Audit. The case regarding the write off of the work done on the boundary pillars worth Rs. 9,203/- should be expedited. The para was kept pending.

48. Para 46(ii) page 123 of the Audit Report for the year 1965-66 - Loss of Rs. 25,532/- due to non-return of empty cement bags

13-10-82

The Administrative Department reported that the un-accounted number of bags had been reduced to 890 now, valuing to Rs. 1,780/-, and that the contractor responsible was not traceable. As the items related to the year 1960 and the efforts to pursue the case were not likely to bear fruit, the Committee observed that there was a fit case for recommending write off. The para was kept pending.

49. Para 46(vi) page 123 of the Audit Report for the year 1965-66 - Loss of empty cement bags worth Rs. 14,060/-

22-9-82

The case was reportedly sub judice. The Committee directed the Administrative Department to furnish a copy of the Arbitration award to Audit in order to verify the recovery. The para was kept pending.

50. Para 49(iii) page 127 of the Audit Report for the year 1965-66 - Irregular local purchase of stores worth Rs. 55,311/-

22-9-82

The Committee directed the Administrative Department to expedite condonation of the irregularity from the Finance Department. The para was kept pending.

6-1-83

The para being settled was dropped.

51. Para 52(i) page 129 of the Audit Report for the year 1965-66 - Undue financial aid to contractors of Rs. 57,521/-

12-10-82

The Committee directed the Administrative Department to take following action:-

1. The Administrative Department should recover the amount of Rs. 10,000/- from Mr Y. A. Siddiqi, Superintending Engineer (Retd) from his pension and gratuity as and when he filed his pension papers.

2. Since Mian Muhammad Bashir, SDO and Rana Ghulam Shabbir, SDO had been exonerated, no action was called for.
3. Recovery of an amount of Rs. 3,120/- out of Rs. 8,000/- had been effected from Mr Ghulam Rasool. The balance should be recovered from him.
4. M/s Muhammad Ramzan and Muhammad Siddique had reportedly filed appeals against the imposition of recovery against them.

According to Audit, contractor's claim ran into a minus figure of Rs. 1,34,698/- whereas the Administrative Department had claimed that the Administrative Department owed him an amount of Rs. 28,211/-. The position in this regard should be reconciled with Audit. The para was kept pending.

DRAFT PARAS 1966-67

52. Para 18(vi) page 44 of the Audit Report for the year 1966-67 - Shortage of stores worth Rs. 27,871/-

22-9-82

The Committee directed the Administrative Department that the amount of Rs. 3,600/- having been recovered from Mr Muhammad Aslam, Sub Engineer, should be got verified by Audit. The Committee further directed the Administrative Department to expedite the cost of write off of Rs. 8,193/64. The para was kept pending.

53. Para 40 pages 114-115 of the Audit Report for the year 1966-67 - Loss of stores worth Rs. 32,772/-

22-9-82

The Committee directed the Administrative Department to expedite the write off of the amounts involved from the Finance Department. The para was kept pending.

54. Para 48 page 46 of the Audit Report for the year 1966-67 - Recovery of Rs. 12,605/- due from a contractor

22-9-82

The para was dropped subject to verification by the Audit.

55. Para 56 pages 114-115 of the Audit Report for the year 1966-67 - Loss of stores worth Rs. 14,217/-

22-9-82

The Committee directed the Administrative Department to expedite the write off of the amounts involved from the Finance Department. The para was kept pending.

56. Para 82 page 65 of the Audit Report for the year 1966-67 -
Loss of stores worth Rs. 43,044/-

22-9-82

The case being sub judice, the para was kept pending.

DRAFT PARAS. 1967-68

57. Para 56(II) page 51 of the Audit Report for the year 1967-68 -
Non-recovery of the cost of empty cement bags amounting to
Rs. 25,818/-

13-10-82

The recovery of Rs. 508/-, made from the contractor, had been verified by Audit. As for the balance of Rs. 25,310/-, the Committee directed the Administrative Department as under:-

1. Bagh Muhammad, Overseer - Rs. 3,150/-

The write off was under process. It should be pursued.

2. Inam Elahi, Overseer - Rs. 208/-

3. Mr Manzoor Ahmed Khan, Overseer - Rs. 3,640/-

The Administrative Department was issuing show cause notices to them for non-compliance of their orders. The action should be expedited.

4. Mr Muhammad Ishaque Chishty - Rs. 1,150/-

The amount should be got written off as he had left the service and was in Saudi Arabia.

5. Mr Abdul Aziz - Rs. 5,884/-

Show cause notice was being served on him. Action should be expedited.

6. Mr Muhammad Saeed - Rs. 2,380/-

As he was not traceable, the amount shown against him should be got written off.

7. Mr M. A. Mir - Rs. 600/-

The amount should be got written off as he had retired and had not being located.

8. Mian Fazal Elahi - Rs. 2,080/-

As he had expired, the amount should be got written off.

9. Mr Ayyaz Ahmed - Rs. 1,140/-

He was being served with a show cause notice. Action should be expedited.

10. Ch Muhammad Ali - Rs. 1,260/-

Since he had expired, the amount shown against him should be got written off.

11. Mr Muhammad Fayyaz - Rs. 1,116/-

If no success was achieved in recovering the amount as arrears of land revenue, then the amount should be got written off.

12. Mr Bashir Ahmed, SDO (Retd) - Rs. 2,702/-

If no success was achieved in recovering the amount as arrears of land revenue, then the amount should be got written off.

The para was kept pending.

58. Para 76 page 55 of the Audits Report for the year 1967-68 -
Loss of stock amounting to Rs. 55,218/-

11-10-82

The Administrative Secretary explained that this para would be considered in the meeting which he would be holding with Finance Secretary in the near future, and further action would be taken in the light of the decision taken therein. The para was kept pending.

DRAFT PARAS 1968-69

59. Para 30 page 50 of the Audit Report for the year 1968-69 -
Non-recovery of rents of Government residential buildings
amounting to Rs. 8,65,053/-

11-10-82

The Administrative Department was directed to get the amount already recovered verified by Audit. In view of the fact that there was a fairly substantial sum of rent yet to be recovered from Officers/officials of Police Department, the Administrative Department was directed to resubmit that para explaining therein the action taken in that behalf. The para was kept pending.

60. Para 31 page 50 of the Audit Report for the year 1968-69 -
Loss of Rs. 37,502/- due to stores becoming unserviceable

13-10-82

The Administrative Department reported that the articles to the tune of Rs. 37,502/-, which became unserviceable, were part of the stores worth Rs. 6 lac lying with the Department and that these should

be got written off. Before, however, the Committee agreed with the Department's proposal, it desired to know as to what the Department was going to do with the total stores worth Rs. 6 lac lying with them. It directed that the Department's report should be furnished to the Public Accounts Committee within three months. The para was kept pending.

61. Para 42 page 54 of the Audit Report for the year 1968-69 -
Fictitious payment of Rs. 25,546/-

22-9-82

The Administrative Department explained that the action for recovery was underway. The Committee directed the Administrative Department to expedite the same. The para was kept pending.

62. Para 61 page 60 of the Audit Report for the year 1968-69 -
Excess payment of Rs. 5,534/-

13-10-82

The case related to the year 1955. The Administrative Department explained that in actual fact no loss had been incurred by the Government as it had to pay the cost of transportation of cement anyhow from the station to the stores. In fact the action of the official concerned had saved some money but the fact remained that the SDOs concerned could have obtained the approval of the next higher authority to his action which he did not do. Since no loss was involved, the para was dropped. However, the Department might like to warn the official concerned to follow the regular procedure of obtaining the sanction to the next higher authority in future in similar circumstances.

DRAFT PARAS 1970-71

63. Para 9 page 20 of the Audit Report for the year 1970-71 -
Non-recovery of rent of Government Buildings amounting to
Rs. 37,281/-

13-10-82

Recovery of Rs. 563/82 having been verified, this part of the para was dropped.

The Committee directed that the write off of Rs. 4,665/50 should be expedited. Efforts should also be made to recover Rs. 757/36 from the Principal, Nishtar Medical College and M.S., Civil Hospital, Multan. It was further directed that the arrears of Rs. 10,425/64 should be recovered from the officials concerned through the Accountant General, Punjab or the District Accounts Officers, as the case may be. The para was kept pending.

64. Para 10 page 20 of the Audit Report for the year 1970-71 -
Loss of stores worth Rs. 21,714/-

6-1-83

The Committee directed the Administrative Department to get the recovery of outstanding amounts verified from Audit and for those which had to be written off, sanction should be obtained from the competent authority and get verified from Audit. The para was kept pending.

65. Para 12 page 20 of the Audit Report for the year 1970-71 -
Loss of Rs. 2,59,466/- due to deterioration of surplus stores and
Recurring annual loss of Rs. 24,000/-

6-1-83

The Public Accounts Committee noted the explanation of the Administrative Department with concern, as the heavy stores could not be disposed of inspite of lapse of very long period. There was, however, considerable force in the statement of the Administrative Department that there were procedural bottle-necks which had come in the way of an expeditious disposal of the stores. The Committee would bring this fact to the notice of Government of the Punjab and would suggest that the Committee already constituted to deal with unserviceable machinery may also become seized of the problem of the disposal of surplus stores. The Secretary of the Public Accounts Committee would bring this recommendation to the notice of the Chairman, Planning and Development Board in the separate letter while these comments should also form part of the proceedings of the Public Accounts Committee. The para would remain pending.

66. Para 17 pages 21-22 of the Audit Report for the year 1970-71 -
Omission to recover the cost of stores issued to contractors
worth Rs. 37,186/-

22-9-82

The Committee directed that its previous decision of 23-1-1982 was still valid and the Administrative Department should go ahead accordingly to finalise the case expeditiously.

67. Para 19 page 22 of the Audit Report for the year 1970-71 -
Loss due to deposit of Government money in a private Bank
Rs. 7,77,780/-

12-10-82

The Committee observed that as the matter was under action with the Administrative Department, it should be expedited. The para was kept pending.

* See pages 137-138 infra.

68. Para 22 page 23 of the Audit Report for the year 1970-71 -
Non-accountal of stores worth Rs. 31,805/-
13-10-82

The Committee observed that the Administrative Department had already accounted for the shortage of stores amounting to Rs. 31,805/-, which had been accepted by the Audit. A re-examination of the case had resulted in a further shortage of Rs. 44,829/96, which had again been accounted for by the Department, except for stores worth Rs. 9,484/50. Out of that, recovery of Rs. 39/- had been made. The balance was still to be accounted for. The amount of Rs. 78/- against Mr Muhammad Aslam, dismissed Sub Engineer, may be got written off as the chances of recovery were bleak. The para was kept pending.

69. Para 26 page 23 of the Audit Report for the year 1970-71 -
Loss of Rs. 34,116/- due to theft of stores
22-9-82

The Committee directed the Administrative Department to expedite the write off of the loss. The para was kept pending.

70. Para 33 page 25 of the Audit Report for the year 1970-71 -
Loss of stores worth Rs. 90,000/-

6-1-83

The Public Accounts Committee directed the Administrative Department to resubmit the para showing the latest position. The para was kept pending.

DRAFT PARAS 1971-72

71. Para 3 page 29 of the Audit Report for the year 1971-72 -
Non-recovery of rent of residential buildings amounting to
Rs. 12,16,840/-
72. Para 14 page 32 of the Audit Report for the year 1971-72 -
Non-recovery of rent of residential buildings amounting to
Rs. 14,85,416/-

6-1-83

The Committee noted with concern that the recoveries which had been made against the outstanding amount of Rs. 14,85,416/- were, in comparative terms, not upto the mark. The Committee also noted the difficulties pointed out by the Administrative Department in their explanation. The Committee felt that following the report of the Sub-Committee in pursuance of the directive dated 29-3-1981, the Sub-Committee, comprising of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad should further conduct an examination into the problems of outstanding dues and non-recovery of rents. It should suggest and bring about the best methods of reducing the amounts of outstanding recoveries. The Services, General Administration and Information Department would submit a Working Paper outlining the

up-to-date position of recoveries and outstanding dues with any proposal which they might like to make as the Rent Branch has since been transferred to that Department. The Buildings Department would help Services, General Administration and Information Department in the preparation of Working Papers. The para was kept pending.

73. Para 5 page 30 of the Audit Report for the year 1971-72 -
Loss of Rs. 16,830/- to Government

6-1-83

The Chief Engineer pointed out that in fact the loss which was incurred by supplying Sui Gas at flat rates to Government quarters was much more than indicated. In fact this is a problem which is causing a loss of a very large proportions. After a detailed discussion, it was pointed out that there were two methods to resolve those two problems. One was to move the Ministry of Natural Resources to take up the matter with the Sui Gas Company, which might be persuaded to instal individual meters at various residences. Secondly, if the above method did not succeed, the Department might instal its own meters. The Administrative Department assured that they would take up the matter with the Ministry of Natural Resources through the Chief Secretary, Government of the Punjab. The para was kept pending.

74. Para 6 page 30 of the Audit Report for the year 1971-72 -
Non-recovery of Rs. 20,470/-

6-1-83

The Committee directed the Administrative Department to produce a copy of decision of the Supreme Court to Audit. The para was kept pending.

75. Para 7(1) page 30 of the Audit Report for the year 1971-72 -
Shortage of stores worth Rs. 7,997/-

6-1-83

The para stood settled and dropped.

DRAFT PARAS 1972-73

76. Para 11 page 22 of the Audit Report for the year 1972-73 -
Irregular expenditure of Rs. 8,41,130/- resulting in a loss of
Rs. 5,58,130/-

6-1-83

The Committee observed that the progress in that case had been blocked by absence of relevant record. The Administrative Department agreed to make another serious effort to trace out the relevant record. The para was kept pending.

77. Para 12 page 22 of the Audit Report for the year 1972-73 -
Overpayment of Rs. 6,502/-

13-10-82

The Committee directed the Administrative Department that the finalization of the inquiry against the Departmental Officers should be expedited and the statement of allegations against the Divisional Accountant should be resubmitted to the Director General, Audit & Accounts (Works). The para was kept pending.

78. Para 17 pages 23-24 of the Audit Report for the year 1972-73 -
Irregular payment of Rs. 6,539/-

12-10-82

The Administrative Department explained that in the absence of record, it was not possible to pin-point the default on the part of the Sub Engineer for not recording the measurement at the relevant time. Action to get the amount of Rs. 6,539/- written off had been initiated.

The Committee directed that action to write off the said amount should be expedited and then get verified by Audit. Subject to these observations, the para was dropped.

79. Para 19 page 24 of the Audit Report for the year 1972-73 -
Non-recovery of the cost of material worth Rs. 55,719/-

13-10-82

The Administrative Department suggested that since the record was with the Public Health Engineering Department, the para might be transferred to them, specially as the work was also being executed by them. This suggestion was accepted by the Committee and the para stood transferred to Public Health Engineering Department.

80. Para 23(2) page 25 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 40,925/-

11-10-82

The Committee directed the Administrative Department to resubmit the para showing the up-to-date position. The amounts which had been recovered and verified should be deleted. Similarly the amounts for which sanction for write off had been obtained and the write off had been verified by Audit, should also be deleted.

As regards the balance still to be adjusted/recovered, the Administrative Department should give explanation in the revised Working Paper. The para would remain pending.

81. Para 23(4) page 25 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 23,426/-

22-9-82

The Committee directed the Administrative Department to expedite the write off of the loss. The para was kept pending.

82. Para 41(6) page 31 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 1,54,528/-

22-9-82

The Committee observed that so far as the amount to be recovered from Mr Ghulam Muhammad Malik was concerned, the Administrative Department should also lodge a criminal case of misappropriation against him. In view of this observations, the para was kept pending.

83. Para 41(7) pages 31-32 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 74,149/-

22-9-82

The Committee directed the Administrative Department to enquire into the reasons of delay in the production of record and desired that the relevant record should be made available to audit without any further undue delay. The consideration of the para was deferred subject to the above observations.

DRAFT PARA 1975-76

84. Para 8(1) pages 19-20 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 50,000/-

12-10-82

The Committee noted that the disciplinary action against Officers concerned had been finalised. However, the matter was sub judice in the court of Special Judge Anti-Corruption, Rawalpindi. It was, however, pointed out that one of the Sub Engineers, Mr Shamsul Haq had since died. No action against him could, therefore, be taken. The case being sub judice, the para was kept pending.

DRAFT PARA 1976-77

85. Para 1 page 17 of the Audit Report for the year 1976-77 -
Non-recovery of cost of missing material worth Rs. 47,476/-

11-10-82

The Administrative Department reported that the matter was under action with the Audit. The para was kept pending.

86. General: 11-10-82

The Committee noted with concern the slow progress of the cases which were pending before the courts. The decisions in those cases were being delayed because of adjournments which have been/ are granted by the courts on the request of the other party. The Committee desired that the Administrative Department could instruct their lawyers to request the courts for the grant of cost in those cases where the other party deliberately delayed the cases by obtaining adjournments on flimsy grounds. The Committee directed the Secretary of the Committee to bring it to the notice* of all the Administrative Departments for their guidance.

*See page 129 infra.

(Highways Department)APPROPRIATION ACCOUNTS 1977-78

1. Pages 218-219 of the Appropriation Accounts for the year 1977-78 -
Grant No. 27-Communications - Saving Rs. 36, 28, 141/-

13-7-82

The explanation of the Administrative Department was accepted and the item was dropped.

2. Page 323 of the Appropriation Accounts for the year 1977-78 -
Grant No. 40-Development-T-(12)-Communications -
Saving Rs. 25, 00, 000/-

20-4-82

The Committee accepted the explanation of the Administrative Department regarding the excess and saving and the item was dropped.

3. Pages 369-370 of the Appropriation Accounts for the year 1977-78 -
Grant No. 45-Communications and Works -

Saving Rs. 20, 800/- (Charged)
Saving Rs. 6, 68, 47, 617/- (Voted)

22-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

DRAFT PARAS 1977-78

4. Para 16 page 44 of the Audit Report for the year 1977-78 -
Fraudulent drawal of Rs. 18, 450/-

20-4-82

This para related to the drawal of Rs. 18, 450/- fraudulently by someone. The Administrative Department stated that there was no official of the Department involved in this case even remotely. The Public Accounts Committee agreed with the views of the Administrative Department and asked them to have this amount written off by the competent authority. Subject to verification of the write off by the Audit, the para was dropped.

5. Serial No. 13 page 60 of the Audit Report for the year 1977-78
read with para 16 page 33 of the Audit Report for the year
1971-72 - Misappropriation of material worth Rs. 80, 291/-

20-4-82

The Administrative Department explained that the account of the material worth Rs. 36, 706/67 had been verified by Audit. Out of the outstanding balance of Rs. 24, 858/-, some amount is likely to be recovered.

The Committee directed to continue making efforts for the recovery of the balance amount. However, the amount found irrecoverable should be got written off by the competent authority. Subject to the verification of recovery/write off by the Audit, the para was dropped.

6. Serial No. 17 page 60 of the Audit Report for the year 1977-78 read with para G-39-5(ii) page 110 of the Audit Report for the year 1961-62 - Non-recovery of cash of Rs. 37,895/-

20-4-82

As already settled, the para was dropped.

7. Serial No. 18 page 62 of the Audit Report for the year 1977-78 read with para G-39-5(i) page 110 of the Audit Report for the year 1961-62 - Un-adjusted items of Rs. 1,34,186/-

20-4-82

As already settled, the para was dropped.

8. Serial No. 19 page 62 of the Audit Report for the year 1977-78 read with para Annex-3(iv) page 26 of the Audit Report for the year 1961-62 - Excessive issue of material worth Rs. 29,598/-

20-4-82

Recovery having been verified by Audit, the para was dropped.

9. Serial No. 21 page 62 of the Audit Report for the year 1977-78 read with para 20 page 34 of the Audit Report for the year 1971-72 - Outstanding recoveries of Rs. 10,11,586/-

20-4-82

The para was already settled and dropped.

10. Serial No. 22 page 62 of the Audit Report for the year 1977-78 read with para 40 page 41 of the Audit Report for the year 1971-72 - Loss due to non-accounting of stores worth Rs. 7,310/-

20-4-82

The para was dropped subject to adjustments being effected.

11. Serial No. 23 page 62 of the Audit Report for the year 1977-78 read with para 45 pages 42-43 of the Audit Report for the year 1971-72 - Loss due to missing of parts and stores of curshing and secrening plants of Rs. 19,940/-

20-4-82

The para having been recommended for settlement by Audit, was dropped.

12. Serial No. 24 page 62 of the Audit Report for the year 1977-78 read with para 46 page 43 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 14,539/-

21-1-82

The Administrative Department explained that a sum of Rs. 3,645/40 had been recovered and verified by Audit. The balance amount of Rs. 1,842/73 was also expected to be recovered from the official responsible. The Committee directed the Administrative Department to continue its efforts to effect the recovery and get it verified by Audit. The para should be submitted to the Committee after the action had been completed.

DRAFT PARAS 1964-65

13. Para 36(ii) page 62 of the Audit Report for the year 1964-65 - Loss of overpayment of stores worth Rs. 61,304/-

22-9-82

The Committee observed that it was a case in which only a joint examination of the record could bring about a settlement. The Committee directed that another meeting between the Administrative Department and the Audit should be held. In this meeting, the Sub-Committee of the Ad hoc Public Accounts Committee, consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad, would assist them in resolving the matter and submitting a Report. The para was kept pending.

5-1-83

The para would come up for consideration before the Sub-Committee of the Ad hoc Public Accounts Committee on 27-1-1983. The para was kept pending.

(The Report* of the Sub Committee of the Ad hoc Public Accounts Committee was approved by the Committee in its meeting held on 2-4-1983).

DRAFT PARAS 1968-69

14. Para 34 page 51 of the Audit Report for the year 1968-69 - Unserviceable stores worth Rs. 1,01,113/-

22-9-82

The Committee directed the Administrative Department to produce the relevant record in support of the recovery of Rs. 6,138/37 to Audit for verification. The Committee further directed that the write off sanction in respect of the loss of Rs. 5,472/60 should also be expedited. The para was kept pending.

*See Report at Annexure to this Chapter at page 86 infra.

5-1-83

The Committee directed the Administrative Department to produce the relevant record of recovery/accountal to Audit for verification. The write off sanction of the loss of the items worth Rs. 5,472/60 from the Finance Department may also be pursued. The para was kept pending.

15. Para 64(vii) page 61 of the Audit Report for the year 1968-69 - Shortage of stores worth Rs. 47,665/-

5-1-83

Item (i) Ghulam Mustafa:
The case was sub judice. The item was kept pending.

Item (ii) Ghulam Mustafa and Safdar Ali:
The case being sub judice, the item was kept pending.

Items (iii)&(iv) The amounts having been verified, the items were dropped.

Item (v) Duplication has been verified. This item should be deleted from here and its write off will be got sanctioned by the Buildings Department against their own draft para.

Item (vi) The recovery of Rs. 340/50 having been verified, the item was dropped.

Item (vii) The write off was under process. The item was kept pending.

Items (viii)&(ix) The amounts having been verified, the items were dropped.

Item (x) The write off was under process. The item was, therefore, kept pending.

16. Para 66 page 62 of the Audit Report for the year 1968-69 - Misappropriation of bitumen/bajri worth Rs. 9,754/-

22-9-82

As the case was still pending with the Anti-Corruption Establishment, the para was kept pending.

5-1-83

The Committee directed the Administrative Department to invite the attention of Director, Anti-Corruption Establishment to the expeditious settlement of the case. The Secretary of the Committee would be collecting information* from all the Departments about the cases pending investigation with the Anti-Corruption Establishment for more than three years. When the requisite information is complete, the Committee would consider drawing attention to the Chief Secretary to this matter. The para was kept pending.

* See page 139 infra.

17. Para 69 page 62 of the Audit Report for the year 1968-69 -
Non-accountal of Bajri worth Rs. 21,321/-

22-9-82

The Committee directed the Administrative Department that the recovery from the pension of the official concerned should be watched and the Audit kept informed about it. Subject to this direction, the para was dropped.

DRAFT PARAS 1970-71

18. Para 28 page 24 of the Audit Report for the year 1970-71 -
Irregular payment of Rs. 2,42,380/-

22-9-82

The Administrative Department explained that the formal sanction of condonation was under issue by the Finance Department. The Committee directed the Administrative Department to get the same verified by Audit. Subject to which the para was dropped.

19. Para 30 page 24 of the Audit Report for the year 1970-71 -
Unnecessary blocking of Government capital worth Rs. 3,41,405/-

22-9-82

The Administrative Department was directed to produce the relevant record to Audit for verification of factual position. The para was kept pending.

5-1-83

The Committee directed the Administrative Department to satisfy the Audit regarding the accountal of $4\frac{1}{2}$ tons of pig iron. The para was kept pending with the direction to submit a revised Working Paper showing the latest position of the case.

20. Para 43(ii) page 28 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 14,012/-

22-9-82

The Administrative Department explained that the case for the recovery of Government dues of Rs. 13,772/22 out of the pension/gratuity of Sh Faiz Muhammad, Sub Engineer (Retd) was still pending with the Accountant General, Punjab, who was last reminded on 31-8-1982.

The Committee directed that the case should be pursued at the appropriate level for early settlement of the para. The para was kept pending.

5-1-83

The para was kept pending as the position remained the same.

21. Para 51 page 30 of the Audit Report for the year 1970-71 -
Excess payment of Rs. 44,058/-

22-9-82

The Audit have now established that an amount of Rs. 18,921/62 was paid in excess. The Committee, as per its decision taken in the meeting held on 13-7-1982, directed the Administrative Department to expedite the write off of this amount. It was further observed that the sub judice case should also be pursued by the Administrative Department. The para was kept pending.

5-1-83

The write off has been sanctioned by the Finance Department. Subject to verification by Audit, the para was dropped.

DRAFT PARA 1971-72

22. Para 43 page 42 of the Audit Report for the year 1971-72 -
Blocking up of capital to the tune of Rs. 27,79,850/-

22-9-82

Since the Administrative Department had undertaken to satisfy the Audit after production of relevant record, the para was kept pending.

5-1-83

The Committee directed the Administrative Department that in cases where powers had been exceeded by the Departmental Officers, the irregularity should be got condoned from the competent authority.

As regards the disposal of the balance of material worth Rs. 13,68,141/74, the Administrative Department was asked to take effective steps towards its disposal. The para was kept pending.

DRAFT PARAS 1972-73

23. Para 41(i) page 31 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 1,36,371/48

22-9-82

The case being sub judice, the para was kept pending.

5-1-83

The Committee directed the Administrative Department to pursue the matter with the Police at a higher level so that the offender could be brought before the Court at an early date. The para was kept pending.

24. Para 41(4) page 31 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 1, 27, 445/-

22-9-82

The Administrative Department explained that the recovery of Rs. 19,179/- and Rs. 2,624/40 has since been verified by Audit. As regards the balance amount of Rs. 78,882/09, the Administrative Department expressed its inability to recover this amount from the National Insurance Corporation. The Committee directed the Administrative Department to approach the competent authority for the write off. The para was kept pending.

5-1-83

The para was dropped subject to verification of write off by the Audit.

25. Para 56 page 35 of the Audit Report for the year 1972-73 - Non-accountal of bitumen worth Rs. 3,71,290/- and misappropriation of Rs. 1,02,900/-

26. Para 57(1) page 36 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 63,951/-

27. Para 57(3) page 36 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 42,273/-

28. Para 57(4) page 36 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 40,403/-

29. Para 66 page 39 of the Audit Report for the year 1972-73 - Misappropriation of stores worth Rs. 1,08,654/-

30. Para 67 page 39 of the Audit Report for the year 1972-73 - Misappropriation of stores worth Rs. 8,641/-

31. Para 69 page 39 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 33,900/-

22-9-82 and 5-1-83

The cases being sub judice, the paras were kept pending.

DRAFT PARA 1973-74

32. Para 5 page 19 of the Audit Report for the year 1973-74 - Overpayment of Rs. 1,00,176/- to the contractor

22-9-82 and 5-1-83

The case being sub judice, the para was kept pending.

DRAFT PARAS 1975-76

33. Para 8(2) page 22 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 6,98,088/-

22-9-82

The Committee directed the Administrative Department that the decision of the Committee made on 13-7-1982 should be implemented. The para was kept pending.

5-1-83

The Committee directed the Administrative Department to satisfy Audit through physical verification regarding the existence of the articles of Tools and Plants referred to. Subject to these remarks, the para was dropped.

34. Para 8(3) page 22 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 1,28,972/-

22-9-82

The Committee directed the Administrative Department that the decision of the Committee made on 13-7-1982 should be implemented. The para was kept pending.

5-1-83

The Committee directed the Administrative Department to satisfy Audit through physical verification regarding the existence of Tools and Plants articles. Subject to these remarks, the para was dropped.

DRAFT PARA 1976-77

35. Para 2(4) page 17 of the Audit Report for the year 1976-77 -
Misappropriation of Tools & Plants articles worth Rs. 23,829/-

22-9-82

The Committee directed the Administrative Department to get the recovery of Rs. 4,332/- verified from Audit. Efforts should also be made to recover the outstanding balance amount of Rs. 10,340/-. The para was kept pending.

5-1-83

The Committee directed the Administrative Department to make strenuous efforts to recover the outstanding amount of Rs. 1,046/-. The para was kept pending.

REPORT OF THE SUB COMMITTEE OF THE AD HOC PUBLIC
ACCOUNTS COMMITTEE ON PARA 36(II) PAGE 62 OF THE
AUDIT REPORT FOR THE YEAR 1964-65 - LOSS TO GOVERN-
MENT STORES WORTH Rs. 61,304/-

The para, which relates to the Highways Department, was referred by the Ad hoc Public Accounts Committee to its Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad on 22-9-1982. The Sub Committee considered the above para in its meeting held on 27-1-1983. The Administrative Department's representative stated that payment had not been made by them for supply of coal. They showed the register of purchases to support that argument. The Audit representative, however, contended that payment might have been made by the Audit Officer, Industries Supply and Food to the PIDC against a running contract placed by the Punjab Buildings and Roads Department for supply of coal to that Department. In view of the fact that the matter is over twenty-five years old and a number of offices are involved and the record may possibly not be traceable it would be very difficult to ascertain whether the payment had actually been made. Accordingly, the Committee may agree with the contention of the Department that no payment was made in respect of this supply. Under the circumstances, the question of write off of the cost of coal does not arise.

It was seen from M.B.No. 71-B that entry of August 1957 showed that payment of Rs. 4,609/- was made for transportation of 419 tons of coal. Out of this, 41.85 tons was utilized leaving a balance of 377.15 tons of unserviceable coal for which the transportation charges were calculated to be Rs. 1,148/65. As this was infructuous, it may be got written off.

As regards the balance amount of Rs. 16,799/34, the Departmental representative stated that a revised Survey Report had been prepared and was under correspondence with the Chief Engineer. It had been kept pending for want of a decision on the main item of unserviceable coal. The case regarding write off may be pursued vigorously and the reduced amount got written off by the competent authority at a very early date.

CHAPTER XIIIHOUSING & PHYSICAL PLANNING DEPARTMENT

The Committee examined the Accounts of the Housing and Physical Planning Department in its meetings held on 19-1-82, 18-4-82, 14-7-82, 21-9-82 and 9-1-83.

DRAFT PARAS 1977-78

1. Serial No. 34 page 64 of the Audit Report for the year 1977-78 read with para 70 page 52 of the Audit Report for the year 1971-72 - Purchase of material without requirement worth Rs. 38,663/-

19-1-82

The case of recovery of Rs. 38,663/- was against the contractor, Sher Muhammad (Deceased). His successors had gone in appeal in a court of law. However, the Committee directed the Administrative Department to submit the revised Working Paper outlining the type of the material purchased from the contractor without authorization, its quantity and its current evaluation or the evaluation at the time of its usage for the information of the Committee. The Committee further directed the Administrative Department to complete disciplinary action against the officials responsible for the irregularities. The para would remain pending.

2. Serial No. 35 page 64 of the Audit Report for the year 1977-78 read with para 74(i) page 53 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 5,276/-

19-1-82

The matter having been settled at the Departmental Accounts Committee meeting, the Committee dropped this para. However, the Committee took a serious note of the fact that Departmental Accounts Committee's meeting took one year to be held, which was not satisfactory.

3. Serial No. 37 page 66 of the Audit Report for the year 1977-78 read with para 78 page 55 of the Audit Report for the year 1971-72 - Overpayment of Rs. 27,347/- due to excessive rates

21-9-82

The Committee desired to examine this case in detail and directed the Administrative Department to submit a summary of the case for consideration of the Sub Committee, consisting of Mr M. Z. Khan and Mian Abdul Rashid and Ch Fateh Muhammad. The para was kept pending.

9-1-83

The para stood already referred to the Sub Committee of the Ad hoc Public Accounts Committee for its further consideration. The para was kept pending.

(The Report* of the Sub Committee of the Ad hoc Public Accounts Committee was approved by the Committee in its meeting held on 2nd April 1983).

4. Serial No. 38 page 66 of the Audit Report for the year 1977-78
read with para 81 page 56 of the Audit Report for the year 1971-72 -
Loss of stores worth Rs. 11, 980/-

19-1-82

The para having been settled, was dropped.

5. Serial No. 39 page 66 of the Audit Report for the year 1977-78
read with para 89 page 58 of the Audit Report for the year 1971-72 -
Shortage of material worth Rs. 15, 686/-

14-7-82

The Administrative Department explained that in compliance with the Public Accounts Committee's decision, the estimate of losses of Government amounting to Rs. 15, 686/- had been sent to the Finance Department for write off who advised to find out the permanent address of the culprit and effect the recovery.

The Committee observed that the para had already been dropped by it in its meeting held on 10-6-1980. However, the Administrative Department was at liberty to satisfy the Finance Department.

6. Serial No. 40 page 66 of the Audit Report for the year 1977-78
read with para 90 page 38 of the Audit Report for the year 1971-72 -
Overpayment due to excessive rates of Rs. 5, 362/-

18-4-82

The Committee directed the Administrative Department that the inquiry against Mr Inayat Ullah should be finalised as soon as possible. The para was kept pending.

21-9-82

- | | |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. <u>Mr Jalil Ahmed Siddiqui:</u> | The Administrative Department informed the Committee that a warning had been administered to Mr Jalil Ahmed Siddiqui. |
| 2. <u>Mr Muhammad Idrees</u>
<u>Rao, S. D. O.</u> | The Administrative Department explained to the Committee that the case against Mr Muhammad Idrees Rao was coupled with the case against Mr Inayat Elahi Malik, Divisional Accountant. |
| 3. <u>Mr Abdul Majid Bhatti:</u> | The Committee directed that since Mr Abdul Majid Bhatti had retired, the amount of Rs. 1, 340/- should be recovered from his pension and gratuity. |

*See Report at Annexure to this Chapter at pages 94-95 infra.

4. Mr Inayat Elahi Malik:

The Administrative Department informed the Committee that an Inquiry Officer in this case had already been appointed. The Committee directed that the Administrative Department should expedite inquiry.

5. Mr Muhammad Ashraf, Government Contractor:

The Committee directed the Administrative Department that after recovery had been effected from the official concerned, the balance should have been recovered from Mr Muhammad Ashraf, Government Contractor but his whereabouts were not known. The Committee directed that if the amount could not be recovered, then it should be got written off. The para

The para was kept pending.

7. Serial No. 41 page 66 of the Audit Report for the year 1977-78 read with para 94 page 58 of the Audit Report for the year 1971-72 - Overpayment due to excessive rates of Rs. 9,651/-

18-4-82

The Committee observed with regret that the write off recommended by it in its meeting held on 9-10-1981 had not yet been obtained from the competent authority. The Administrative Department was directed to implement the Public Accounts Committee's decision immediately. The para would remain pending.

21-9-82

The Administrative Department stated that the case of the write off of Rs. 9,651/- was under process. The Committee directed that the case should be expedited. The para was kept pending.

9-1-83

The para was settled and dropped.

DRAFT PARA 1963-64

8. Para 70(ii) page 36 of the Audit Report for the year 1963-64 - Shortage of material worth Rs. 17,425/-

21-9-82

The case is sub judice. The Committee, however, directed the Administrative Department that the hearing before the Additional District Judge may be energetically pursued. The Committee further directed that the Administrative Department should also file a criminal case against the defaulter. The para was kept pending.

9-1-83

The Committee observed that unfortunately there had been considerable delay in the processing of this case on the part of the Department. The Administrative Department should take steps to see that the points raised in the Audit Objections viz. (i) the loss of stores was not reported to Audit and (ii) the amount had also not been placed in the 'Suspense Head' to watch recovery - are not repeated in future and that the Codal Rules were strictly adhered to. The Committee noted that the action had been taken against the Sub Engineer concerned and the recovery of Rs. 2,784/- out of Rs. 17,425/- made from him. The Committee observed that since the Department had succeeded in the case before the Civil Court, it should obtain decree for the balance of the amount which was due. Simultaneously the case, which was registered with the Police, should be energetically pursued. The para was kept pending.

DRAFT PARAS 1965-66

9. Para 131(i) page 191 of the Audit Report for the year 1965-66 - Shortage of stores worth Rs. 48,773/-

9-1-83

The Committee observed that unfortunately there had been considerable delay in the processing of this case on the part of the Administrative Department. The Department should take steps to see that the points raised in the Audit Objections viz. (i) the loss of stores was not reported to Audit and (ii) the amount had also not been placed in the 'Suspense Head' to watch recovery - are not repeated in future and the Codal Rules were strictly adhered to.

The Committee observed that since the Administrative Department had succeeded in the case before the Civil Court, it should obtain decree for the balance of the amount which was due. Simultaneously the case, which was registered with the Police, should be energetically pursued. The para was kept pending.

10. Para 133(iii) page 194 of the Audit Report for the year 1965-66 - Loss of Rs. 26,416/- to Government

21-9-82

The para was deferred pending decision by the Director General, Audit & Accounts (Works), on the case of the Divisional Accountant.

11. Para 135(ii) page 196 of the Audit Report for the year 1965-66 - Non-recovery of Government dues of Rs. 7,373/-

9-1-83

The Committee directed the Administrative Department to pursue the matter of recovery from the contractor as arrears of land revenue. As it was a case of misappropriation of Government property, a criminal suit should also be filed against him without delay. The para was kept pending.

DRAFT PARA 1966-67

12. Para 157(i) page 103 of the Audit Report for the year 1966-67 -
Shortage of material worth Rs. 21,321/-

21-9-82

The Committee directed the Administrative Department to furnish the requisite information to the Finance Department concerning the case of write off in order to facilitate decision by Finance Department. The para was kept pending.

DRAFT PARA 1968-69

13. Para 125(ii) page 78 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 20,632/-

9-1-83

The remarks as against Para 70(ii) page 36 of the Audit Report for the year 1963-64 would apply except that the stock register relating to stores worth Rs. 3,186/83 was un-authentic and the consumption of stores should be got verified by Audit from the measurement books and indents. The progress of the case should be reported to the Committee in the shape of a revised Working Paper for its consideration in the next meeting. The para was kept pending.

DRAFT PARA 1970-71

14. Para 124(4) page 55 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 3,08,590/-

21-9-82

In its previous meeting, the Committee had directed the Administrative Department to intimate the latest position of the case. The Committee found that after the lapse of five months, the Administrative Department had made no positive efforts to obtain the record from the Anti-Corruption Department. The Committee after detailed discussions decided that the Administrative Department alongwith the representative of the Audit Department should examine the record jointly for early disposal of the case. The Committee allowed one month's more time for this purpose. The para was kept pending.

9-1-83

The Committee directed the Administrative Department to produce the Stock Register relating to 25 pumping sets to Audit for verification, and the result of the verification be reported in the next Working Paper. The para was kept pending.

DRAFT PARA 1972-73

15. Para 106(4) page 52 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 42,935/-

21-9-82

The case being sub judice, the para was kept pending.

9-1-83

The Committee observed that the case was still sub judice, which should be pursued. As regards the registration of a criminal case, the Department should take up that matter with the Police authorities at a higher level once again in the light of the Legal Advice given to them by the District Attorney, Gujranwala. The para was kept pending.

16. Para 108 page 52 of the Audit Report for the year 1972-73 -
Loss of Rs. 28,064/-

21-9-82

The case being sub judice, the para was kept pending.

9-1-83

The Committee observed that the case was sub judice. The Department was advised to take up the registration of the criminal case with the Police authorities at a higher level in consultation with the District Attorney. The para was kept pending.

17. Para 109 page 52 of the Audit Report for the year 1972-73 -
Blockage of Govt. capital to the tune of Rs. 1,50,079/-

9-1-83

The explanation of the Administrative Department was accepted in view of the fact that the case was quite old and the complete record pertaining to that para was not available. The un-accountable amount of Rs. 4,398/50, out of the total of Rs. 1,50,079/- was negligible. The para was dropped.

18. Para 113 page 53 of the Audit Report for the year 1972-73 -
Loss of Rs. 8,496/-

21-9-82

The para having been settled, was dropped.

DRAFT PARAS 1975-76

19. Para 19(1) page 28 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 80,598/-

9-1-83

The Committee observed that the major item related to the Generating Set amounting to Rs. 60,000/-, which had been verified

to be existing, Equipment worth Rs. 10,040/50 was also available. The Administrative Department should get the T & P Register verified from Audit. That leaves only the rental charges totaling Rs. 23,000/-, which was to be recovered from the Political Agent by whom the equipment was hired. The Department should make strenuous efforts to effect recovery. The para was kept pending.

20. Para 19(2) page 28 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 26,279/-

9-1-83

The Committee drew the attention of the Administrative Secretary to the fact that the decision on this para had already been taken by the Ad hoc Public Accounts Committee in its meeting held on 19-1-1982; which had neither been implemented by the Department nor they could give any plausible reason for the delay. The Committee directed that the matter should be expedited. The para was kept pending.

21. Para 19(3) page 28 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 19,527/-

9-1-83

The para was dropped with the direction that the Administrative Department should watch the recovery which was to be effected from the salary of concerned official and the Director General, Audit & Accounts (Works) should also be kept informed. If the recovery to be made from the salary was inadequate, then the recovery should be effected from his pension in due course.

DRAFT PARA 1976-77

22. Para 15 page 21 of the Audit Report for the year 1976-77 - Non-recovery of Rs. 10,393/- on account of cost of empty cement bags

9-1-83

The Committee directed the Administrative Department to pursue the case vigorously and the matter should be taken up with the Deputy Commissioner, Multan for expeditious recovery. The para was kept pending.

ANNEXUREReport of the Sub Committee of the Ad hoc P.A.C.
on Draft Para 78 for the year 1971-72 - Overpayment
of Rs. 27,347/- due to excessive rates

Draft Para No. 78 for the year 1971-72, relating to Housing & Physical Planning Department was referred by the Ad hoc Public Accounts Committee to its Sub Committee in its meeting held on 21-9-1982. It relates to a tender invited on 15-8-1970 for the work "Urban Water Supply Scheme, Wazirabad" for providing, fixing and testing of AC Pipes of various sizes. According to the NIT, the tenders were to be given for the complete work. Six tenders were received and opened on 14-9-1970 by Mr Shaukat Hussain Zaidi, the then XEN, Gujranwala. It is alleged that one of the contractors, M/s Muhammad Hanif and Sons, inserted a foot-note in his bid, after the opening of the tenders, which claimed an addition of Rs. 3/75 per foot for welding/fixing of the pipes. The contract was awarded to this firm and the Draft Para states that this caused a loss of Rs. 27,345/- to Government.

Mr Zaidi was given a Charge Sheet by the Administrative Secretary containing four allegations. He furnished a detailed reply to each of these allegations. The Administrative Secretary accepted the explanation of the accused Officer and exonerated him of all the charges.

The Sub Committee examined all the relevant record and heard the representatives of the Department and the Audit at length. As already stated there were four allegations against Mr Zaidi. Their position is as under:-

- (i) The first point raised by the representative of the Audit was that the XEN allowed the insertion of the additional claim referred to above although the NIT required furnishing of tenders for the complete work. Leaving aside the question whether the condition was inserted before or after the opening of the tenders, this objection is not contained as such in the Draft Para. The Sub Committee noted that the objection is not that the tender of M/s Muhammad Hanif & Sons should have been outright rejected by the XEN and the work awarded to the next higher bidder or the whole tenders should have been reinvited. Actually by adopting either of these courses, the XEN might have caused loss to Government and then exposed himself to another audit objection.
- (ii) But the more serious allegation was that the condition was allowed to be inserted by the XEN after the opening of tenders. In this connection the representative of the Audit placed reliance on the fact that in the tender-sheet of the firm the initials of the XEN on the circles around the rates and around the condition are in different inks. The Sub Committee found that this was also the position in filling of the columns in the tender registers which bore the same date. This lends support to the theory that at the relevant time there were two pens or inks

on the table. Besides, if a forgery was to be committed it would be reasonable to credit the contractor and the XEN with the intelligence of using the same pen in two writings. The Sub Committee, therefore, feel that the use of inks and pens by itself is not a conclusive proof of the allegations contained in the Draft Para in the particular circumstances of this case.

(iii) The third allegation contained in the Draft Para was that the Head Clerk and the Divisional Accountant were present when the tenders were opened, as the various documents of the relevant date were not signed by them. It was admitted that the presence of these two functionaries is not mandatory according to codal rules. The representatives of the Audit stated that there were some instructions on the subject which were, however, not produced. On the other hand the statement of the Head Clerk, during the inquiry proceedings, was that both he and the Divisional Accountant were present. The latter being dead could not be examined. The Committee found no reason to disbelieve the statement of the Head Clerk. It was not denied that both the Head Clerk and the Divisional Accountant dealt with the case and raised no objection to the acceptance of the tender.

(iv) And the last objection was that the difference between the bid of M/s Muhammad Hanif and Sons without insertion of the addition and the next higher bid was large enough to admit of the addition of the claim in question without disturbing the relative position of the two lowest bids. The real suggestion contained in this objection is no more than a mere conjecture. Of course the tender of the firm remained the lowest with or without the insertion.

In view of the position detailed above, the Sub Committee found no cogent reason for not accepting the findings of the Administrative Secretary that no forgery or irregularity was committed by the XEN and that there was no loss as alleged.

CHAPTER XIVIRRIGATION & POWER DEPARTMENT

The Committee examined the Accounts of the Irrigation and Power Department in its meetings held on 21-4-82, 15-9-82, 16-9-82 and 18-9-82.

APPROPRIATION ACCOUNTS 1977-78

1. Pages 28-48 of the Appropriation Accounts for the year 1977-78 -
Gran No. 9 - Irrigation Working Expenses -

B-(b)(16) - Lama Distributory Tubewells Scheme -
Excess Rs. 61, 153/-

16-9-82

The Committee was not satisfied with the explanation of the Administrative Department and decided that the matter should be discussed in more detail. The Committee directed the Administrative Department to prepare a revised Working Paper, showing all the stages in which additional funds had been demanded from the Finance Department. The Committee further directed that the relevant record in this connection should be made available to the Sub Committee of the Public Accounts Committee which will consider this item on the date to be fixed by the Secretary of the Committee.

B-(b)(19)-4 - L. Ikhtiar Tubewells Scheme -
Excess Rs. 63, 436/-

16-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

B-(b)(21) - Tubewells in CBDC -
Excess Rs. 5, 54, 165/-

16-9-82

The Committee was satisfied with the explanation of the Administrative Department and the item was dropped.

B-(b)(23) - Tubewells in LBDC -
Saving Rs. 3, 18, 400/-

B-(b)(26) - Tubewells Workshop, Multan -
Saving Rs. 1, 04, 500/-

16-9-82

The Committee was satisfied with the explanation of the Administrative Department and the items were dropped.

1 - Productive -

(B) - Maintenance and Repairs -

B(a)(2) - Rangpur Canal - Excess Rs. 5,54,894/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

B(a)(6) - Lower Bari Doab Canal - Excess Rs. 16,63,218/-

18-9-82

The Committee was satisfied with the explanation of the Administrative Department and the item was dropped.

B(a)(7) - Lower Jhelum Canal - Excess Rs. 26,19,766/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

B(a) (8) - Upper Jhelum Canal - Excess Rs. 18,31,328/-

B(a)(30) - R. Q. Link - Saving Rs. 5,96,000/-

B(a)(35) - Mianwali Lift Irrigation Scheme - Excess Rs. 9,43,390/-

B(a)(39) - Rasul Barrage - Saving Rs. 21,35,500/-

18-9-82

The Committee accepted the explanation of the Administrative Department and the items were dropped.

B(a)(27) - B. S. Link - Excess Rs. 2,30,094/-

18-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

I-Irrigation and Power Department (b) Tubewells -

B(b)(1) - Rasul Tubewells - Saving Rs. 16,37,453/-

18-9-82

The Administrative Department explained that reappropriation could not be done because the second list of excesses and surrenders was received late by the Chief Engineer concerned. The Committee directed the Department that the item should be resubmitted after ascertaining the full facts about delay in receipt of 2nd statement of Excesses and Surrenders. The item was kept pending.

B(b)(4) - Campbellpur Tubewells - Saving Rs. 1,80,945/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

B(b)(5) - G.M.F. Scheme No. I - Excess Rs. 1,90,097/-

The item was dropped.

B(b)(29) - Chablat Khas - Saving Rs. 79,492/-

18-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

2. Pages 332-343 of the Appropriation Accounts for the year 1977-78 - Grant No. 41-Irrigation -

(1) Productive -

A-Works -

B-(12) - Eastern Sadiqa Canal -
Saving Rs. 10,60,000/-

16-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

B-(13) - Fordwala Canal -
Saving Rs. 2,50,000/-

16-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

A-4 - Upper Chenab Canal -
Saving Rs. 32,08,654/-

18-9-82

The Committee directed the Administrative Department that the item should be resubmitted after the figures are reconciled with the Audit. The item was kept pending.

A-5 - LBDC - Excess Rs. 4,29,113/-

A-6 - Lower Jhelum Canal - Saving Rs. 5,24,203/-

A-7 - Upper Jhelum Canal - Excess Rs. 1,79,659/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the items were dropped.

A-8 - Depalpur Canal - Excess Rs. 1,84,144/-

18-9-82

The Committee directed the Administrative Department that the item should be resubmitted after the figures are reconciled with the Audit. The item was kept pending.

A-11 - Haveli Canal Circle - Saving Rs. 4,50,870/-

18-9-82

The Committee accepted the explanation of the Administrative Department and the item was dropped.

A-12 - Eastern Sadiqia Canal - Excess Rs. 13,46,211/-

18-9-82

The Committee accepted the explanation of the Administrative Department and the item was dropped.

A-17 - Trimmu-Sidhnai-
Mailsi Link - Saving Rs. 5,45,820/-

18-9-82

The item was dropped.

A-20 - Balloki-Sulemanki Link - Excess Rs. 8,558/-

18-9-82

The Committee observed that the position arose due to a write back. If this had been effected earlier the position would not have arisen. With these observations, the item was dropped.

A-22 - Rangpur Canal - Saving Rs. 8,02,386/-

18-9-82

The Committee directed the Administrative Department that the item should be resubmitted after reconciling the position with the Audit. The item was kept pending.

A-26 - Quarries - Excess Rs. 1,13,225/-

18-9-82

The explanation of the Administrative Department was accepted and the item was dropped.

A-27 - SCARP II - Excess Rs. 11,27,113/-

18-9-82

The Committee observed that proper reconciliation was not done by the Administrative Department in time. The Committee directed the Department to be more careful in future. With this observation, the item was dropped.

A-28 - SCARP IV - Excess Rs. 15,54,636/-

18-9-82

The Committee directed the Administrative Department to resubmit the revised Working Paper after the reconciliation of figures. The item was kept pending.

B - Extraordinary Replacement -

B(5) - LBDC - Excess Rs. 3,28,327/-

18-9-82

The Committee directed the Administrative Department that they should be more prompt in obtaining additional funds in cases of flood damage. With this observation, the item was dropped.

B (7) - Upper Jhelum Canal - Excess Rs. 27,26,671/-

B (9) - Pakpattan Canal - Saving Rs. 2,37,729/-

B(26) - R. Q. Link - Saving Rs. 16,00,000/-

B-28 - SCARP II - Excess Rs. 1,73,191/-

B-29 - Mianwali Lift
Irrigation Scheme - Excess Rs. 2,08,774/-

C- 5 - Lower Jhelum Canal - Saving Rs. 48,460/-

C- 6 - Small Dams - Saving Rs. 49,505/-

K - Works -

K- 2 - Rasul Tubewells
Project - Saving Rs. 3,00,000/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the items were dropped.

B(17) - T. S. M. B. Link - Saving Rs. 26,01,888/-

18-9-82

The Committee directed the Administrative Department that the item should be resubmitted after reconciliation with the Audit. The item was kept pending.

B(29) - M. L. I. Scheme - Excess Rs. 2,08,774/-

18-9-82

The explanation of the Administrative Department was accepted by the Committee and the item was dropped.

C - Survey and Investigation -

C- 4 - LBDC - Saving Rs. 10,000/-

18-9-82

The Committee accepted the explanation of the Administrative Department and the item was dropped.

C-7 - Bahawal Canal - Excess Rs. 54,818/-

18-9-82

The Committee accepted the explanation of the Administrative Department and the item was dropped.

E - Suspense -
Other than Suspense
Accounts - Debits - Rs. 21,93,53,300/-

18-9-82

The Committee directed the Administrative Department to resubmit a revised Working Paper after reconciliation with the Audit. The item was kept pending.

O - Suspense-1
Taunsa Barrage Debit - Rs. 50,96,649/-

18-9-82

The Committee directed the Administrative Department to submit a revised Working Paper giving a consolidated statement of receipts and expenditures under the Head O-Suspense. The item was kept pending.

P- Works - Thal Project - Excess Rs. 6,79,617/-

18-9-82

The item was dropped.

R - Survey and Investigation -
Thal Project - Saving Rs. 1,01,000/-

18-9-82

The item was dropped.

T - Suspense -
Thal Project - Debit Rs. 11,80,119/-

18-9-82

The Committee directed the Administrative Department to submit a revised Working Paper giving a consolidated statement of receipts and expenditures under this Head. The item was kept pending.

DRAFT PARAS 1977-78

3. Para 20 page 46 of the Audit Report for the year 1977-78 -
Overpayment of Rs. 7,219/- for work not provided in the agreement

21-4-82

The para having been settled, was dropped.

4. Para 21 pages 46-47 of the Audit Report for the year 1977-78 - Fictitious issue of stores worth Rs. 5,880/-

21-4-82

The Administrative Department stated that as a result of an inquiry under Efficiency & Discipline Rules, the competent authority had imposed a recovery of Rs. 600/- on the concerned official. The Administrative Department was asked to satisfy the Audit about the adjustment of Rs. 5,280/-. The para was deferred till the verification of record was completed by the Audit.

5. Serial No. 28 page 64 of the Audit Report for the year 1977-78 read with para 55(4) page 47 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 5,217/-

21-4-82

The para having been settled, was dropped.

6. Serial No. 29 page 64 of the Audit Report for the year 1977-78 read with para 55(1) page 46 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 2,33,569/-

21-4-82

As the case was sub judice, its consideration was deferred. The Committee directed that when this para is resubmitted, the Administrative Department should indicate whether the annual verification of the relevant stores had in fact taken place, and if not, why not, and whether any action against the SDO responsible for this lapse had been taken.

7. Serial No. 30 page 64 of the Audit Report for the year 1977-78 read with para 55(7) page 47 of the Audit Report for the year 1971-72 - Shortage of stores worth Rs. 16,425/-

18-9-82

The para had already been dropped by the Committee in its meeting held on 12-7-1979. The Committee observed that the Administrative Department had not yet implemented its directive and directed it to do the needful. The para would remain pending.

8. Serial No. 32 page 64 of the Audit Report for the year 1977-78 read with para 63 page 50 of the Audit Report for the year 1971-72 - Irregular local purchase of Rs. 95,384/-

21-4-82

The para was dropped, as it had already been settled by Audit.

9. Serial No. 33 page 64 of the Audit Report for the year 1977-78 read with para 66 page 51 of the Audit Report for the year 1971-72 - Payment on bogus Muster Rolls of Rs. 12, 473/-

21-4-82

The explanation of the Administrative Department was accepted and the para was dropped.

DRAFT PARA 1950-51

10. Para 17(5)(1) page of the Audit Report for the year 1950-51 - Overpayment of Rs. 25, 949/60

16-9-82

The Administrative Department explained to the Committee that an amount of Rs. 2, 691/79, out of the remaining balance of Rs. 10, 167/94 had been adjusted in the monthly account for February 1955. The Committee directed the Administrative Department to get it verified by the Audit.

The Administrative Department further explained to the Committee that an amount of Rs. 1, 100/- had been recovered from Mr Abdul Haq, Overseer. The Committee directed the Administrative Department that the recovery should be got verified by Audit.

The Committee directed the Administrative Department that the remaining amount, pertaining to three officials, who had died, should be got written off by the competent authority. Subject to the verification by the Audit of the write off and the recoveries, the para was dropped.

DRAFT PARAS 1955-56

11. Para 16(a)15(III)(a) page 16 of the Audit Report for the year 1955-56 - Excess payment of Rs. 16, 629/-

15-9-82

The Administrative Department was directed by the Committee to expedite the process of write off. The para was kept pending.

12. Para 16(a)17(1) page 17 of the Audit Report for the year 1955-56 - Shortage of stock and T&P articles amounting to Rs. 49, 899/- and Rs. 2, 523/-

18-9-82

The Administrative Department explained to the Committee that it was intimated by the authority concerned that recovery of Rs. 5, 387/24 had been made but when they were asked to produce the record for verification by Audit, they stated that the record was not traceable. Consequently a reference had been made to the Finance Department for its write off. The Department was directed to expedite the write off and its verification by Audit. The para was kept pending.

13. Para 16(a)17(ii) page 17 of the Audit Report for the year 1955-56 - Shortage of stores worth Rs. 45,047/-

15-9-82

The Administrative Department explained to the Committee that the balance amount, requiring adjustment, had been reduced to Rs. 11,855/42, which amount would be recovered from the pension and gratuity of Mr Maqbool-ur-Rahman, Retired Sub Engineer. Action was being taken and the matter was under progress. The Committee directed that the latest position should be indicated in a revised Working Paper. The para would remain pending.

DRAFT PARA 1957-58

14. Para 17(a)26(i) page 29 of the Audit Report for the year 1957-58 - Non-recovery of lease money for Rs. 81,200/-

15-9-82

The para was kept pending being sub judice in the court of Sessions Judge, Bahawalpur.

DRAFT PARA 1958-59

15. Para 17(a)20(v) page of the Audit Report for the year 1958-59 - Non-recovery of Rs. 39,775/-

15-9-82

The Administrative Department explained to the Committee that efforts were being made to recover the amount of Rs. 9,249/34. As regards the recovery of balance amount of Rs. 3,505/06, there was no hope of effecting this recovery. The Committee directed that steps should be taken to get it written off by the competent authority. The para was kept pending.

DRAFT PARA 1959-60

16. Para 39-7(ii) page 93 of the Audit Report for the year 1959-60 - Fraudulent withdrawal of Rs. 18,900/-

16-9-82

The para having been settled, was dropped.

DRAFT PARAS 1960-61

17. Para 70(a)40(i) page of the Audit Report for the year 1960-61 -
Loss of Rs. 3,380/- to Government

15-9-82

Consequent upon the verification of recoveries by the Audit, the para was dropped.

18. Para 17(a)41(5) page 33 of the Audit Report for the year 1960-61 -
Theft of cash and stores of Rs. 13,997/-

16-9-82

The Committee directed the Administrative Department to carry out its directive given in its meeting held on 1-4-1981 and the para should not be included in the next Working Paper.

19. Para 17(a)43(i) page of the Audit Report for the year 1960-61 -
Loss of Rs. 3,307/- to Government

15-9-82

The para having been settled, was dropped.

20. Para 17(a)89(ii) page 63 of the Audit Report for the year 1960-61 -
Loss of stores worth Rs. 27,94,524/-

16-9-82

The Committee desired that the Administrative Department should carry out the directive given in its meetings held on 9th and 10th April 1980. Subject to these remarks, the para was dropped.

DRAFT PARAS 1961-62

21. Para G-35-5(v) page 103 of the Audit Report for the year 1961-62 -
Shortage of stores worth Rs. 4,150/-

15-9-82

The Administrative Department explained to the Committee that the remaining amount, requiring adjustment, had been reduced to Rs. 3,235/-, which amount would be recovered from the pension and gratuity of Mr Maqbool-ur-Rahman, Retired Sub Engineer. Action was being taken and the matter was under progress. The Committee directed that the latest position should be indicated in the revised Working Paper. The para would remain pending.

22. Grant No. 35-7(11) page 104 of the Audit Report for the year 1961-62 - Loss of stock worth Rs. 8,232/94

18-9-82

The Administrative Department explained that sanction for the write off had been obtained. The para was dropped subject to its verification by Audit.

23. Para 17(a)166 page 44 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 30,745/-

16-9-82

The Committee observed that this para had already been dropped subject to verification by Audit. The Committee directed the Administrative Department that the Audit verification should be expedited and this para need not appear again in the Working Paper.

24. Para 17(a)169 page 45 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 18,306/-

16-9-82

The para was dropped subject to verification of recoveries by Audit.

25. Para 17(a)173 page 45 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 9,061/-

16-9-82

The para having been settled, was dropped.

26. Para 17(a)181 page 47 of the Audit Report for the year 1961-62 - Misappropriation of material worth Rs. 2,460/-

16-9-82

The Administrative Department explained to the Committee that the official concerned had retired and no recovery was anticipated. The Committee directed the Administrative Department to write off the balance amount of Rs. 990/- and get it verified by Audit. Subject to this, the para was dropped.

DRAFT PARAS 1963-64

27. Para 56(xxiii) page 29 of the Audit Report for the year 1963-64 - Shortage of stores and T&P articles worth Rs. 1,12,016/-

16-9-82

The para having been settled, was dropped.

28. Para 56(xxxvii) page of the Audit Report for the year 1963-64 - Shortage of stores worth Rs. 5,747/28

15-9-82

The Administrative Department explained that the write off of the balance amount of Rs. 638/- had been obtained and got verified by Audit. The para was dropped.

DRAFT PARAS 1965-66

29. Para 111(xxiv) page 153 of the Audit Report for the year 1965-66 - Shortage of stock and T&P articles worth Rs. 51,966/-

15-9-82

The Committee directed the Administrative Department to submit a revised Working Paper after the reconciliation of figures with the Audit. The para would remain pending.

30. Para 111(xv) page 153 of the Audit Report for the year 1965-66 - Shortage of stores worth Rs. 51,555/-

18-9-82

The para having already been settled, was dropped.

31. Para 111(xxix) page of the Audit Report for the year 1965-66 - Shortage of T&P articles worth Rs. 14,636/-

15-9-82

Consequent upon the recovery of the total amount and its verification by Audit, the para was dropped.

32. Para 111(xxxiv) page 155 of the Audit Report for the year 1965-66 - Shortage of stock and T&P articles worth Rs. 7,303/-

15-9-82

The para was dropped subject to the balance amount of Rs. 520/- being written off by the competent authority and its verification by the Audit.

33. Para 111(xxxviii) page 156 of the Audit Report for the year 1965-66 - Shortage of stock amounting to Rs. 5,946/-

15-9-82

The para was dropped, as the recovery had been verified by Audit.

34. Para 112(xix) page of the Audit Report for the year 1965-66 - Overpayment of Rs. 62,784/- to the Contractor

15-9-82

The explanation of the Administrative Department was accepted and the para was dropped.

35. Para 112(xxxiv) page of the Audit Report for the year 1965-66 - Overpayment of Rs. 5, 417/-

16-9-82

The Administrative Department explained that the recovery from the contractors had been held up as they had gone in appeal in the High Court. The Sub Engineer concerned had also filed a suit in the Civil Court. The para being sub judice, was kept pending.

36. Para 114(xii) page 173 of the Audit Report for the year 1965-66 - Loss of Rs. 8, 113/- to Government

16-9-82

The para having been settled, was dropped.

37. Para 117(ii) page 179 of the Audit Report for the year 1965-66 - Loss of Rs. 18, 982/- to Government

15-9-82

The recovery having been effected and verified by Audit, the para was dropped.

DRAFT PARAS 1966-67

38. Para 126(xix) page 82 of the Audit Report for the year 1966-67 - Shortage of stores worth Rs. 7, 372/-

15-9-82

The para was dropped subject to verification of the write off of Rs. 760/- by the Audit.

39. Para 126(xx) page 84 of the Audit Report for the year 1966-67 - Shortage of stock and T&P articles worth Rs. 6, 170/69

15-9-82

The para having been settled, was dropped.

40. Para 148(v) page 93 of the Audit Report for the year 1966-67 - Non-recovery of irregular payment of Rs. 11, 346/-

15-9-82

The Committee was satisfied with the explanation of the Administrative Department and the para was dropped.

41. Para 149(ii) page 94 of the Audit Report for the year 1966-67 - Shortage of distance marks costing Rs. 11, 300/-

15-9-82

The explanation of the Administrative Department was accepted and the para was dropped.

42. Para 149(vii) page 95 of the Audit Report for the year 1966-67 - Non-recovery of Rs. 8,841/-

15-9-82

The para was dropped subject to the write off of the amount of Rs. 5,292/75 and its verification by Audit.

43. Para 150(ii) page 98 of the Audit Report for the year 1966-67 - Infrectuous expenditure of Rs. 2,90,783/-

15-9-82

The Committee observed that the monthly recovery from Mr Mohammad Aslam, Sub Engineer, was not effected for a period of six months because the L.P.C. issued at the time of his transfer, did not show the amount of recovery to be effected monthly from him. The Committee directed the Administrative Department to enquire as to how an incorrect L.P.C. came to be issued and intimate the result of the inquiry to the Committee.

As far as the recovery of Rs. 2,659/- from Mr Ihsanul Haq was concerned, an amount of Rs. 500/- had already been recovered and the balance amount was to be recovered in instalments which should be pursued. The para was kept pending.

DRAFT PARAS 1967-68

44. Para 157(i) page 79 of the Audit Report for the year 1967-68 - Shortage of stores worth Rs. 30,125/-

16-9-82

The Committee directed the Administrative Department that the various amounts which had been recovered, should be got verified from the Audit. The amounts, which could not be recovered should be got written off and verified by Audit.

As regards the machinery and the quantity of goods transferred to MPO, a list, with its evaluation should be drawn and furnished to the Finance Department with the request that as and when this matter is settled with the Provincial Government and the Central Government agency, necessary adjustment on account of this list should be made. In the meantime, the Department may be permitted to treat this particular item as transferred. After carrying out these directions, the latest position should be given in the revised Working Paper. The para was kept pending.

45. Para 157(xiv) page of the Audit Report for the year 1967-68 - Shortage of stock amounting to Rs. 6,325/-

15-9-82

The recovery having been effected and verified by Audit, the para was dropped.

46. Para 157(xvi) page 80 of the Audit Report for the year 1967-68 - Shortage of stores worth Rs. 31,814/-

15-9-82

The para was dropped subject to the loss being written off by the competent authority and its verification by Audit.

47. Para 170 page 84 of the Audit Report for the year 1967-68 - Loss of Rs. 1,76,700/-

15-9-82

The para having been settled, was dropped.

48. Para 171 page of the Audit Report for the year 1967-68 - Loss of stock worth Rs. 96,385/-

16-9-82

The explanation of the Administrative Department was accepted and the para was dropped.

DRAFT PARAS 1968-69

49. Para 103(iii) page 70 of the Audit Report for the year 1968-69 - Shortage of stores worth Rs. 7,673/-

16-9-82

The Administrative Department explained to the Committee that the amount of Rs. 7,673/- of this para, was reduced to Rs. 4,629/-. Out of this amount, an amount of Rs. 1,036/- was shown against Mr Ahmed Ali, Sub Engineer, who went to the Court and obtained a decision in his favour. Consequently, this amount was to be got written off by the competent authority.

Out of the amount of Rs. 3,593/-, shown against Mr Abdul Sattar, Sub Engineer, an amount of Rs. 1,781/- had been recovered. The remaining amount of Rs. 1,812/- was yet to be recovered from him for which action was being taken. The Committee directed that recovery proceedings should be expedited and the recovery already made should be got verified by Audit. The para was kept pending.

50. Para 103(ix) page 71 of the Audit Report for the year 1968-69 - Shortage of stores worth Rs. 63,564/-

16-9-82

The Committee observed that the Civil Suit by Barkat Masih, ex-Store Keeper, had inordinately been delayed. The Administrative Department should, therefore, examine the possibility of instituting a criminal case of misappropriation against him.

The Committee directed that the amounts of Rs. 5,385/- and Rs. 2,739/-, shown against Mr Faizuddin Dubbas, Sub Engineer, should be got written off by the competent authority and verified by Audit.

The Administrative Department explained that the write off had been sanctioned by Government in respect of Rs. 1,484/-, shown against Rana Muhammad Iqbal, Sub Engineer. The Committee directed that this should be got verified by Audit.

The amount to be recovered from Sher Nadir Khan was Rs. 3,883/-, but he had proceeded on LPR. The Committee directed that the recovery should be effected from his gratuity and pension and got verified by Audit.

The amounts of Rs. 227/- and Rs. 562/-, which had been recovered from Sher Nadir Khan, should be got verified by Audit.

The amount of Rs. 149/- against Mr Habib Ahmed Sheikh, Head Clerk, which had been recovered from him, should be got verified by Audit.

As regards the amount of Rs. 3,076/79 recoverable from Sheikh Muhammad Akram, Sub Engineer, action is being taken against him under the Efficiency & Discipline Rules. The Committee directed that the action should be completed expeditiously.

The para was kept pending.

51. Para 103(xiii) page of the Audit Report for the year 1968-69 - Shortage of stock and T&P articles worth Rs. 3,54,966/-

15-9-82

The Committee directed the Administrative Department to approach the Finance Department once again for obtaining the sanction to write off the amount involved. The para was kept pending.

52. Para 103(xiv) page 71 of the Audit Report for the year 1968-69 - Shortages of stores worth Rs. 19,786/-

15-9-82

The para having been settled, was dropped.

53. Para 107 page 52 of the Audit Report for the year 1968-69 - Loss of cash Rs. 7,000/-

15-9-82

The High Court had exonerated the Daffadar. Moreover, he had already retired and any further action was not likely to be productive. In view of this, the Committee directed that the amount of Rs. 7,000/- should be got written off by the competent authority. Subject to write off and its verification by Audit, the para was dropped.

54. Para 114 page 74 of the Audit Report for the year 1968-69 -
Non-recovery of Government dues amounting to Rs. 1,06,050/-

15-9-82

The Administrative Department was directed to make efforts to trace the Chief Engineer, Irrigation, Bahawalpur's letter No. 1765, dated 12-2-1951, No. 9194, dated 18-8-1951, No. 1368, dated 18-12-1950 and No. 1343, dated 31-7-1951 as indicated in the Property Yield Register through an unsigned note on pages 97, 99 and 101. In addition to that, the Administrative Department was desired to collect evidence from any member of the staff then in position, and now available, in support or otherwise of the departmental stand. The para would remain pending.

55. Para 115 page 74 of the Audit Report for the year 1968-69 -
Non-recovery of dues amounting to Rs. 8,784/-

15-9-82

The Administrative Department explained to the Committee that only an amount of Rs. 300/- remained to be recovered from the person concerned who had deceased. The Committee directed that the amount in question should be got written off. The para was dropped subject to verification of the write off by the Audit.

56. Para 120(iii) page 75 of the Audit Report for the year 1968-69 -
Shortage of distance marks costing Rs. 21,120/-

15-9-82

The para having been settled, was dropped.

57. Para 120(iv) page 75 of the Audit Report for the year 1968-69 -
Shortage of distance marks worth Rs. 21,750/-

15-9-82

The Committee observed that distance marks could be easily damaged without any fault on the part of the officials concerned. The para was, therefore, dropped.

DRAFT PARAS 1970-71

58. Para 89 page 43 of the Audit Report for the year 1970-71 -
Blocking of Government capital amounting to Rs. 3,00,000/-

15-9-82

The Committee directed the Administrative Department to submit a revised Working Paper satisfying the audit comments. The para was kept pending.

59. Para 98 page 46 of the Audit Report for the year 1970-71 -
Losses of stock worth Rs. 72,276/-

15-9-82

The Administrative Department explained that so far as the question of loss of tiles was concerned, this was a duplication of the stock which was covered under para 103 of 1968-69. This fact should be verified by Audit and the matter was kept pending subject to their comments.

The Administrative Department further explained that the remaining para related to the recovery of Rs. 4,999/08 from Mr Gul Muhammad, ex-Sub Engineer, and Rs. 502/15 from Abdus Sattar and Niaz Hussain, Sub Engineers, the amounts were being recovered from their pensions.

Subject to the comments of Audit and verification of recoveries, the para was kept pending.

60. Para 108(4) page 49 of the Audit Report for the year 1970-71 -
Shortage of stock worth Rs. 27,024/-

15-9-82

The consideration of this para was deferred till 16-9-82.

16-9-82

As was desired by the Committee, the Administrative Department submitted a revised Working Paper in respect of this para. The Committee deferred the consideration of this para on the request of the Audit so that it could have time to verify the record. The para was kept pending.

DRAFT PARA 1971-72

61. Para 65 page 50 of the Audit Report for the year 1971-72 -
Shortage of stores worth Rs. 15,440/-

15-9-82

The Administrative Department explained to the Committee that only an amount of Rs. 2,750/- remained outstanding. The recovery of the said amount was in progress. Subject to recovery of this amount and its verification by the Audit, the para was dropped.

DRAFT PARAS 1972-73

62. Para 84(3) page 43 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 16,437/-

16-9-82

The Committee directed the Administrative Department to proceed with the finalization of the inquiry expeditiously. The para was kept pending.

63. Para 84(5) page 44 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 7,027/-

16-9-82

The Committee observed that the Administrative Department should consider the desirability of writing off the amount as already much time, amount and labour to settle this issue, had been spent and there was no likelihood of a decision in the near future. The para was kept pending.

64. Para 84(14) page 45 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 31,940/-

16-9-82

The Committee directed the Administrative Department to produce the relevant record to Audit for verification of the account of the material and submit a revised Working Paper in the light thereof. The para would remain pending.

65. Para 84(15) page 45 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 37,254/-

16-9-82

The para being already settled, was dropped.

66. Para 88 page 46 of the Audit Report for the year 1972-73 -
Loss of revenue amounting to Rs. 17,160/-

15-9-82

The Committee directed the Administrative Department to expedite the case of write off from the competent authority. The para was kept pending.

67. Para 96(7) page 49 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 10,004/-

16-9-82

The Committee directed the Administrative Department to submit a revised Working Paper, showing the latest position in respect of this para. The para was kept pending.

68. Para 97 page 49 of the Audit Report for the year 1972-73 - Shortage of stores worth Rs. 8,977/-

16-9-82

The para being already settled, was dropped.

69. Para 102 page 50 of the Audit Report for the year 1972-73 - Irregular payment of Rs. 25,210/- to WAPDA

16-9-82

The para being settled, was dropped.

70. Para 104 page 51 of the Audit Report for the year 1972-73 - Non-recovery of Rs. 4,29,488/- on account of sale of water

16-9-82

The Committee directed the Administrative Department to furnish all the relevant details of the recoverable amount from the Railway to the Finance Department, so that it could take up the matter at the appropriate level for adjustment of the amount. The para would remain pending.

DRAFT PARAS 1975-76

71. Para 11(3) page 23 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 2,06,875/-

15-9-82

After a detail discussion, it was decided by the Committee that the Administrative Department should submit a report to the Audit showing the account of material reported to be short. Regarding the future of the track, the Committee directed that if it was not required, the Administrative Department should take steps for its early disposal. Since the wooden part of the track had already been damaged, further deterioration should be avoided. The para was kept pending.

72. Para 11(7) page 24 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 15,928/-

15-9-82

The Committee directed the Administrative Department to submit a revised Working Paper explaining the latest development of the cases. The para was kept pending.

73. Para 11(20) page 25 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 23,537/-

15-9-82

The Administrative Department explained to the Committee that as a result of inquiry, the facts stated in the paragraph were required to be revised. The Committee directed the Administrative Department to submit a fresh Working Paper in the light thereof. The para was kept pending.

DRAFT PARA 1976-77

74. Para 14 page 21 of the Audit Report for the year 1976-77 -
Loss of Rs. 15,000/- due to theft of stores

15-9-82

The explanation of the Administrative Department was accepted and the para was dropped.

CHAPTER XV**DIRECTIVES & INSTRUCTIONS ISSUED BY THE COMMITTEE****GENERAL: 30-1-83**

The Committee also considered the closure of the consideration of the Accounts for the year 1977-78. The Committee decided that the Accountant General, Punjab and the Director General, Audit and Accounts (Works) would let the Committee know if there are any paragraphs pertaining to this period which have not come up for consideration so far. If there is no such paragraph, then the Accounts for the year 1977-78 may be closed and the Committee's Secretariat should prepare the Report of the Ad hoc Public Accounts Committee on the Accounts for the year 1977-78 for presentation to the Provincial Government.

2. The Committee also appreciated the assistance rendered to it by the Secretary Assembly (as Secretary to the Committee) and his staff entrusted with the Public Accounts Committee work throughout its proceedings with unfailing devotion, which enabled the Committee to complete examination of the Accounts of the Government of the Punjab for the year 1976-77 and submitted the Report thereon to the Governor of the Punjab. The Ad hoc Public Accounts Committee, in its meeting held on 30-1-1983, recommended that a substantial amount of honorarium may be awarded to each of the Officers/officials for completion of the said Report as this work was occasional in character and beyond their normal duties. The Committee further desired that it should be a permanent feature and the concerned members of the staff entrusted with the Public Accounts Committee work should always be encouraged in the shape of honorarium on the completion of each such Report.

No. FD(Monitoring)I-2/82/877
Government of the Punjab
Finance Department
(Monitoring Wing)

Dated Lahore, the 26th July 1982

To

The Secretary
Provincial Assembly of the Punjab
Lahore

Subject: PRINCIPLES FOR EXPLAINING SAVINGS AND
EXCESSES IN PROVINCIAL APPROPRIATION ACCOUNTS

Sir

I am directed to invite a reference to your letter No. PAP/PAC/Misc/82/210, dated 20-1-1982 on the above subject and to state that the Auditor General of Pakistan, after obtaining the concurrence of the Ad hoc Public Accounts Committee to the adoption of revised principles, has addressed this Department to communicate the same to the Administrative Departments etc. for following them while sending replies to the Appropriation Accounts.

2. As the decision to obtain explanations even for excess of less than one per cent is at variance with the policy presently being followed by the Ad hoc Public Accounts Committee, a Working Paper for consideration by the Committee is sent with the request that it may kindly be placed before the Ad hoc Public Accounts Committee in its next meeting.

Your obedient servant

HASHMAT ALI
Deputy Secretary (Monitoring)

FINANCE DEPARTMENTWORKING PAPER

Subject: PRINCIPLES FOR EXPLAINING SAVINGS & EXCESSES
IN PROVINCIAL APPROPRIATION ACCOUNTS

1. The Ad hoc Public Accounts Committee, on a reference from the Auditor General of Pakistan (Annexure 'A'), has given its concurrence to the adoption of the following principles of explaining savings/excesses:-

- a) No explanation will be required in the case of savings upto 5% in both development and non-development expenditure.
- b) Explanation will be required in cases of all excesses under a grant/appropriation.

2. After obtaining the Committee's concurrence the Auditor General of Pakistan has written to the Finance Department for communicating the revised principles to the Administrative Departments advising them to follow the same while sending replies to the future Appropriation Accounts.

3. The decision at (b) above is at variance with the policy adopted by the Ad hoc Public Accounts Committee in respect of the Accounts for the years 1977-78 and 1978-79 as communicated vide Secretary, Provincial Assembly letter No. PAP/PAC/77-78 & 78-79/81/4030, dated 29-10-1981, (Annexure 'B') where it was decided to call for explanations in respect of large variations only.

4. The matter is placed before the Ad hoc Public Accounts Committee for reconsideration.

OFFICE OF THE AUDITOR GENERAL OF PAKISTAN
CENTRAL GOVT: OFFICES BUILDING, GULBERG III
LAHORE

No. 311-PR/22-75 Vol-II

Dated: 3rd June 1982

- To
- (i) The Secretary
Ad hoc Public Accounts Committee
Punjab Provincial Assembly Building
Lahore
 - (ii) The Secretary
Ad hoc Public Accounts Committee
Sind Provincial Assembly Building
Karachi
 - (iii) The Secretary
Ad hoc Public Accounts Committee
N. -W. F. P. Provincial Assembly Building
Peshawar
 - (iv) The Secretary
Ad hoc Public Accounts Committee
Baluchistan Provincial Assembly Building
Quetta

Subject: Principles for explaining savings and excesses in Provincial Appropriation Accounts

The principles for explaining savings and excesses in expenditure shown under "glossary" in the Provincial Appropriation Accounts are the same as were being followed in the Federal Government. A few years ago, the Federal Ad hoc Public Accounts Committee, while examining accounts for 1970-71 expressed the view that these principles needed a review as in view of the increased developmental activities and the worldwide inflationary trends in costs the existing percentages had become un-realistic and suggested that the Finance Division and the Auditor General might reconsider and advise more purpose-oriented principles. Accordingly, the subject was examined in depth and for a purposeful scrutiny of Accounts, the following principles were laid down:-

- (a) No explanation will be required in the case of savings upto 5% in both development and non-development expenditure.
- (b) Explanation will be required in cases of all excesses under a grant/Appropriation.

- Note:
- 1. The above principles shall apply to the savings/excesses in each minor functional code (previously sub-head) under a grant/Appropriation.
 - 2. Although explanation for savings to the extent indicated above will not be required to be submitted in the written departmental replies, the departments would be expected to remain equipped to furnish them if the P.A.C. may so require.

2. The above principles are already being practised on the Federal side. Since the conditions which necessitated the revision of existing principles on the Federal side also exist on the Provincial side, it is proposed that these principles may also be observed in the Provincial Appropriation Accounts. The proposal may kindly be considered and your concurrence for the adoption of the revised principles in the Provincial Appropriation Accounts communicated as early as possible.

3. This issues with Auditor General's approval.

KHALID RAFIQUE

Deputy Auditor General (A&R)

No. 312-PR/22-75 Vol-II

Dated: 3rd June 1982

Copy to:-

1. Mr Mahmood Ahmad Lodhi, Accountant General,
N. W. F. P., Peshawar.
2. Mr Abdul Majid Khan, Accountant General,
Punjab, Lahore.
3. Mr Akhtar Ali Zaidi, Accountant General,
Sind, Karachi.
4. Mr Anwar Alam Siddiqui, Comptroller,
Baluchistan, Quetta.

KHALID RAFIQUE

Deputy Auditor General (A&R)

No. 314-PR/22-75 Vol-II

Dated: 3rd June 1982

Copy also to:-

5. Mr M. Saleem Siddiqui, Accountant General,
Azad Jammu & Kashmir, Muzaffarabad.

KHALID RAFIQUE

Deputy Auditor General (A&R)

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/77-78 & 78-79/81/4030

From Mr Muhammad Mahbub Abbasi
 Secretary
 Provincial Assembly of the Punjab

To

1. Mian M. Arshad Husain	Chairman
2. Mr. M. Z. Khan	Member
3. Mian Abdul Rashid	Member
4. Alhaj Khawaja Habib-ur-Rahman	Member
5. Ch Fateh Muhammad	Member

Dated LAHORE, the 29th October 1981.

Subject: Preliminary examination of the Appropriation Accounts of the Government of the Punjab for the years 1977-78 and 1978-79 and Reports of the Auditor General of Pakistan thereon

Sir

I have the honour to forward herewith, for your information, a copy of the MINUTES of the meeting of the Ad hoc Public Accounts Committee held on Monday, the 19th October 1981.

Your obedient servant

SAFDAR ALI SHAH

Deputy Secretary

Encl: As above for Secretary, Provincial Assembly of the Punjab

No. & date even

A copy, with five copies of the MINUTES of the meeting of the Ad hoc Public Accounts Committee held on 19-10-1981, alongwith the statements showing the items/grants of the Appropriation Accounts for the years 1977-78 and 1978-79 in respect of which the Departments will submit the explanations, is forwarded to all the Administrative Secretaries to Government of the Punjab for information and with the request that the Working Papers in respect of their Departments may kindly be prepared and after obtaining the Audit Comments thereon, 30 copies be forwarded to this Secretariat by the date specified by the Committee for this purpose (30-11-1981).

SAFDAR ALI SHAH

Deputy Secretary

for Secretary, Provincial Assembly of the Punjab

Encl: As above

No. & date even

A copy, with five copies of the MINUTES is forwarded for information to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General, Audit & Accounts (Works), Lahore.

SAFDAR ALI SHAH

Deputy Secretary

for Secretary, Provincial Assembly of the Punjab

Encl: As above

MINUTES OF THE EXTRAORDINARY MEETING OF THE AD HOC PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, THE 19TH OCTOBER 1981 IN THE LIBRARY OF THE ASSEMBLY BUILDING, LAHORE.

The following attended:-

- | | | |
|----|-----------------------------------------------------------------------------|-------------------------------|
| 1. | Mian M. Arshad Husain | Chairman |
| 2. | Mr M. Z. Khan | Member |
| 3. | Mian Abdul Rashid | Member |
| 4. | Alhaj Khawaja Habib-ur-Rahman | Member |
| 5. | Ch Fateh Muhammad | Member |
| 6. | Syed Zulfiqar Ali Shah,
Additional Secretary, Finance Department | On invitation |
| 7. | Mr Abdul Jamil Mian,
Accountant General, Punjab | On invitation |
| 8. | Mr Nasir Ahmed Sheikh, Deputy Director,
Audit & Accounts (Works), Punjab | On invitation |
| 9. | Mr Muhammad Mahbub Abbasi, Secretary,
Provincial Assembly of the Punjab | Secretary to
the Committee |

The Committee conducted preliminary examination of the Appropriation Accounts of the Government of the Punjab for the years 1977-78 and 1978-79 and Reports of the Auditor General of Pakistan thereon. The following decisions were taken:-

Audit Reports for the years 1977-78 and 1978-79

1. Para 4 - Excess over Grants/Appropriations
2. Para 5 - Unnecessary/Excessive Supplementary Grants/Appropriations
3. Para 7 - Provisions having remained unutilised

On the recommendations made by the Sub Committee of the Ad hoc Public Accounts Committee, in its meetings held on 3-10-1982, 4-10-1981, 6-10-1981 and 7-10-1981, in consultation with the Accountant General, Punjab, the Director, Audit & Accounts (Works) and the Finance Department, the Committee decided to call for full and complete explanation of the concerned Departments for (i) incurring the excess expenditure over the grants, (ii) obtaining unnecessary/Excessive Supplementary Grants/Appropriations and (iii) provisions having remained unutilised in respect of the items of the Appropriations Accounts for the

years 1977-78 and 1978-79 as detailed in the attached statements. The concerned Departments should submit complete and comprehensive explanations for these Items/Grants.

As regards the remaining items/grants of the Appropriation Accounts for the years 1977-78 and 1978-79, the Committee decided to drop the same, by recommending that Finance Department should issue a blanket order regularising all excesses/savings as detailed in paras 4, 5 and 7 on pages 2 to 5 and 2 to 4 of the Audit Reports for the years 1977-78 and 1978-79, respectively.

4. Chapter VI - Audit Observations on Individual Departments

The Draft Paras mentioned in this Chapter of each of the Audit Reports for the years 1977-78 and 1978-79 are the important financial irregularities etc. noticed during the test audit of expenditure incurred by the Departmental authorities. The Committee decided that the Departments concerned should explain the irregularities, losses etc. The explanations should be comprehensive and complete giving full details etc.

5. Chapter VII - Other topics of Interest

Statement showing the particulars of cases reported in the Reports on which Directives issued by the Public Accounts Committee are still awaiting compliance.

The Committee directed that the Departments concerned should expedite compliance in respect of the outstanding items pertaining to the previous years in respect of which the directives issued by the Public Accounts Committee are still awaiting compliance as detailed under this Chapter of each of the Audit Reports for the years 1977-78 and 1978-79.

6. Expenditure incurred on works in anticipation of Technical Sanctions

The Departments concerned should take immediate steps to sanction the estimates so as to regularise the expenditure incurred in question on the works in anticipation of technical sanctions as detailed under this heading in each of the Audit Reports for the years 1977-78 and 1978-79.

7. Awaiting Documents/Returns

A large number of documents/returns are still required to be submitted to the Audit by the respective Departments as is evident from the Audit Reports for the years 1977-78 and 1978-79. The Committee directed that these Departments should explain the causes for delay. It was also directed that disciplinary action should be taken against the Officers/officials who were responsible for the accumulation of arrears.

8. Audit Inspection Reports issued to Public Works Officers to which even first reply is awaited

In a large number of cases given under this topic in each of the Audit Reports for the years 1977-78 and 1978-79, even the first

reply to the Inspection Reports issued during the preceding years are still awaited inspite of repeated reminders. These Inspection Reports include financial irregularities such as misappropriations, overpayments, embezzlements etc., detected during the course of local audit of the Public Works formations. The Committee took a serious view of this matter and desired that the explanations of the Officers/officials responsible should be obtained and submitted to the Committee.

9. (i) Expenditure incurred on Deposit Works in excess of Deposited Amount
- (ii) Expenditure incurred without any money deposited by Local Bodies etc.

According to the Rules, no deposit work should be taken in hand unless necessary funds for its execution are deposited by the party concerned into a Government Treasury. In a large number of cases, works, as detailed under the above captions in each of the Audit Reports for the years 1977-78 and 1978-79 were taken up either in anticipation of the receipt of funds or in excess of the deposits received. The Committee directed that the Departments concerned should take immediate steps to recover the amounts from the quarters concerned and should also take action against the Officers/officials responsible for this contravention of the rules.

10. The Committee directed that all the Departments should prepare their explanations in the prescribed form in accordance with the above decisions and 30 copies thereof be forwarded to this Secretariat by 30-11-1981 incorporating therein the Audit Comments to be obtained from the Accountant General, Punjab/Director, Audit and Accounts (Works), Punjab.

LAHORE:

MUHAMMAD MAHBUB ABBASI

The 19th October, 1981

Secretary,
Provincial Assembly of the Punjab

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/Misc/82/2865

From Mr Muhammad Mahbub Abbasi,
 Secretary
 Provincial Assembly of the Punjab

To The Deputy Secretary (Monitoring)
 Government of the Punjab
 Finance Department
 Lahore

Dated LAHORE, the 10th August 1982

Subject: PRINCIPLES FOR EXPLAINING SAVINGS AND EXCESSES
IN PROVINCIAL APPROPRIATION ACCOUNTS

Sir

With reference to your letter No. FD(Monitoring)1-2/82/877, dated 26-7-1982, on the above subject, I have the honour to say that the Working Paper sent with the letter under reference was placed before the Ad hoc Public Accounts Committee in its extraordinary meeting held on 5-8-1982 for consideration.

The Committee, in principle, confirmed its earlier decision to adopt the proposed principles for explaining savings/excesses in the Provincial Appropriation Accounts, as conveyed in this Secretariat letter No. PAP/PAC/Misc/82/210, dated 20-1-1982. It is, however, felt that depending upon the merits of individual cases, a deviation from these principles might still be necessitated.

As regards the previous policy for calling for explanations in respect of large variations only, the Committee was of the view that it was unavoidable in order to clear the huge arrears since 1974-75 and to examine the current accounts.

Your obedient servant

SAFDAR ALI SHAH

Deputy Secretary
 Provincial Assembly of the Punjab

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/Misc/82/3513

From Mr Muhammad Mahbub Abbasi
 Secretary
 Provincial Assembly of the Punjab

To The Secretary to Government, Punjab
 Food Department

Dated LAHORE, the 11th October 1982

Subject: LOSS TO GOVERNMENT

It has come to the notice of the Ad hoc Public Accounts Committee that on a number of occasions losses of Cash/Stock or Stores in the custody of Government officials have occurred and the persons concerned have absconded or gone away without making good the loss. In order to safe-guard against such contingencies the rules provide that security should be obtained from the persons concerned. This may be in the form of cash or fidelity bonds with the Insurance Companies. In the latter case the amount should be commensurate with the value of the Cash/Stock.

The Ad hoc Public Accounts Committee feels that it is necessary that Security/Fidelity Bonds must invariably be obtained in such cases. This would safe-guard Government interest and would also be in keeping with the Rules.

SAFDAR ALI SHAH

Deputy Secretary
 for Secretary, Provincial Assembly of the Punjab

No. & date even

A copy is forwarded to all the Secretaries to Government of the Punjab, Lahore.

SAFDAR ALI SHAH

Deputy Secretary
 for Secretary, Provincial Assembly of the Punjab

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/Misc/82/3643

From Mr Muhammad Mahbub Abbasi
 Secretary
 Provincial Assembly of the Punjab

To ALL THE ADMINISTRATIVE SECRETARIES,
 GOVERNMENT OF THE PUNJAB

Dated LAHORE, the 30th October 1982

Subject: EXAMINATION OF THE APPROPRIATION ACCOUNTS AND
REPORT THEREON BY THE AD HOC PUBLIC ACCOUNTS
COMMITTEE - ATTENDANCE BY THE SECRETARIES -

Sir

With reference to letter No. FD(FR)-V-15/79, dated 7-4-1979 from the Chief Secretary to Government of the Punjab, to all the Administrative Secretaries, on the subject noted above, I have the honour to state that despite specific instructions to the effect that the Administrative Secretaries should attend the meetings of the Ad hoc Public Accounts Committee personally, instances have come to the notice of the Committee where some of them did not attend the meetings personally due to some other pressing engagements.

The Committee has observed that normally the programme of its meetings were circulated to all concerned much before time so that the Administrative Secretaries could adjust their engagements accordingly. Apparently due importance was not being attached to the Public Accounts Committee's meeting. In the opinion of the Committee, it was in the interest of the Administrative Secretaries themselves to appear before the Committee so that they could know the state of affairs prevailing in their Departments. If, however, at any stage before the meeting, the Secretary of a Department had some compelling reasons to be absent from the meeting, he should in that event inform the Public Accounts Committee's Secretariat well in time so that the desirability of either cancelling the meeting of his Department or recasting the programme could be considered.

The above observations of the Public Accounts Committee are brought to your kind notice for compliance in future.

Your obedient servant

MUHAMMAD MAHBUB ABBASI

Secretary
 Provincial Assembly of the Punjab

No. & date even

A copy is forwarded for information to:-

1. The Chairman and Members of the Ad hoc P.A.C.
2. The Accountant General, Punjab, Lahore.
3. The Director General, Audit & Accounts (Works), Lahore.

MUHAMMAD MAHBUB ABBASI
 Secretary

PAC BUSINESS
URGENT

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/Misc/82/3593

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To 1. ALL THE ADMINISTRATIVE SECRETARIES,
GOVERNMENT OF THE PUNJAB
2. The Accountant General, Punjab, Lahore.
3. The Director General, Audit & Accounts (Works), Lahore.

Dated LAHORE, the 23rd October 1982

Subject: **DELAY IN DISPOSAL OF CASES PENDING BEFORE COURTS**

Sir

I am directed to state that the Ad hoc Public Accounts Committee has noted with concern the slow progress of cases which are pending decision before the Courts. These cases are being delayed because of adjournments being sought on flimsy grounds by the other party. The Committee has, therefore, desired that the Government Pleaders should be instructed to request the Courts for the grant of costs in those cases where the other party deliberately causes delay by obtaining adjournments on flimsy grounds. The observation of the Public Accounts Committee may kindly be brought to the notice of all concerned, for their guidance.

Your obedient servant

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

No. FD(M-I)III-6/83 (Part II)
Government of the Punjab
Finance Department
(Monitoring Wing)

Dated Lahore, the 21st Feb: 1983

To:

The Secretary
Provincial Assembly of the
Punjab

Subject: DELAY IN DISPOSAL OF CASES PENDING BEFORE COURTS

Sir,

I am directed to refer to your letter No. PAP/PAC/Misc/83/234, dated 12-1-1983, on the subject noted above and to request that a copy of our letter No. PAP/PAC/Misc/82/3593, dated 23-10-1982 may please be supplied as the same has not been received in this Department.

It may, however, be added for the information of the Ad hoc Public Accounts Committee that consequent upon the suggestion made by the Chairman, Ad hoc Public Accounts Committee in the meeting held under the Chairmanship of the Finance Minister, necessary instructions have already been issued by the Solicitor to Government, Punjab vide his No. 798-824/82, dated 9-1-1983 (copy enclosed).

Your obedient servant

CH HASHMAT ALI

Deputy Secretary (Monitoring)

Copy of letter No. Gen:5-23/83/63 dated the 2nd January, 1983 from Secretary to Government of the Punjab, Law Department, Lahore to the Solicitor to Government of the Punjab, Lahore.

Subject: Meeting with Ad-Hoc Public Accounts Committee held under the Chairmanship of Finance Minister Punjab at 9-30 AM on 23rd October, 1982 in the Committee Room of Planning and Development Department.

Reference minutes of the meeting with Ad-hoc Public Committee held under the Chairmanship of the Finance Minister, Punjab, on 23rd October, 1982 (copy enclosed).

2. The suggestions in para 16 of the minutes, amongst others, relate to "Praying the Courts for substantial costs in case of adjournments". You are requested to please issue necessary instructions to the lawyers appearing for Government accordingly under intimation to this Department.

PARA 16: The Chairman then cited a case of fraudulent drawal of money and remarked that the Government Department let the limitation period run out for appeal in the Supreme Court. In sub judice cases, adjournments were sought by the opposite parties on frivolous grounds which delayed the decisions. 67 cases of none Departments were dragging on four years without any progress. It was also suggested that the Government should consider the question of asking for substantial cost, if adjournments were sought by the contesting parties. Another suggestion made for consideration was that the Government should consider instituting criminal action in cases where Government servants were guilty of misappropriation or fraud along with Departmental inquiries or civil proceedings. Some Secretaries pointed out that the Fees of Government counsel were fixed at low rates and they did not take adequate interest in State Cases. The Chief Secretary remarked that in important cases sanction could be obtained from Finance Department for engaging leading lawyers and that instructions on the subject have already been issued.

OFFICE OF THE SOLICITOR TO GOVERNMENT, PUNJAB

No. 798-824/82

Dated: 9-1-1983

Copy forwarded to all the District Attorneys in the Punjab, for compliance, They are further directed to get these instructions noted from the Assistant District Attorneys working in their respective districts and also inform the Policy of the Government to the Special Government Pleaders.

AUSAF ALI KHAN

Solicitor to Government Punjab, Lahore

No. 825/83

Dated: 9-1-1983

Copy forwarded to the Secretary to Government, of the Punjab, Law Department for information with reference to his memo No. Gen: 5-23-82/63, dated 2-1-1982.

AUSAF ALI KHAN

Solicitor to Government Punjab, Lahore

No. 826/83

Dated: 9-1-1983

Copy forwarded to Section Officer (M-1) Government of the Punjab, Finance Department, for information with reference to his No. FD(M-1) 1-28/82, dated 27-12-1982.

AUSAF ALI KHAN

Solicitor to Government Punjab, Lahore

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/77-78/78-79/82/3596

From Mr Muhammad Mahbub Abbasi
 Secretary
 Provincial Assembly of the Punjab

To	1. Mian M. Arshad Husain	Chairman
	2. Mr M. Z. Khan	Member
	3. Mian Abdul Rashid	Member
	4. Alhaj Khawaja Habib-ur-Rahman	Member
	5. Ch Fateh Muhammad	Member

Dated LAHORE, the 23rd October 1982

Subject: Meeting of the Ad hoc P.A.C. - MINUTES of the

Sir

I have the honour to enclose, for your information, a copy of the MINUTES of the extraordinary meeting of the Ad hoc Public Accounts Committee held on 20-10-1982.

Your obedient servant

MIAN ABDUL HAYE

Assistant Secretary

for Secretary, Provincial Assembly of the Punjab

Encl: As above

No. & date even

A copy, alongwith five copies of the MINUTES of the extraordinary meeting of the Ad hoc P.A.C. held on 20-10-1982, is forwarded for information and necessary action to:-

1. All the Administrative Secretaries to Government of the Punjab, Lahore.
2. The Director General, Audit & Accounts (Works), Lahore.
3. The Accountant General, Punjab, Lahore.

MIAN ABDUL HAYE

Assistant Secretary

for Secretary, Provincial Assembly of the Punjab

Encl: As above

**MINUTES OF THE EXTRAORDINARY MEETING OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE HELD ON 20-10-1982 IN THE
LIBRARY OF THE ASSEMBLY BUILDING, LAHORE.**

The following attended:-

- | | | |
|----|----------------------------------------------------------------------------|--------------------------------------|
| 1. | Mian M. Arshad Husain | Chairman |
| 2. | Mr M. Z. Khan | Member |
| 3. | Mian Abdul Rashid | Member |
| 4. | Alhaj Khawaja Habib-ur-Rahman | Member |
| 5. | Ch Fateh Muhammad | Member |
| 6. | Mr Safdar Ali Shah, Deputy Secretary,
Provincial Assembly of the Punjab | Acting Secretary to
the Committee |

The Report of the Sub Committee of the Ad hoc Public Accounts Committee regarding bifurcation of Working Papers into Compliance Report and Draft Paras, was presented to the Committee for its consideration on 20-10-1982. The Committee approved the Report and desired that all the Administrative Secretaries may take action in the light thereof for submission of Working Papers in future.

The Report forms ANNEXURE to these MINUTES.

LAHORE:

The 20th October 1982

SAFDAR ALI SHAH

Deputy Secretary
Provincial Assembly of the Punjab

**BIFURCATION OF WORKING PAPERS INTO COMPLIANCE
REPORT AND DRAFT PARAS - TO BE CONSIDERED -**

A meeting of the Sub Committee was held in the Library of the Assembly Building at 11 a.m. on Sunday, the 17th October 1982 in order to consider the question of bifurcation of Draft Paras which are yet to be considered by the Committee and Implementation Reports on the Draft Paras on which directives have been issued by the Public Accounts Committee.

The matter was discussed at length and it was considered advisable that the proposal made by the Director General, Audit & Accounts (Works) should be accepted, in that it would result in focussing the attention of the Committee on the compliance of PAC's directives and would help to clear old outstanding objections expeditiously. In addition, the Committee would be in a position to concentrate on the current Draft Paras.

It is accordingly recommended that this procedure be adopted especially as it has proved successful with regard to the Federal Government. The meetings to consider the Implementation Reports should be held every quarter and a review meeting may be held after two rounds of such meetings in order to see how far the proposed system had been successful or what other measures can be adopted in order to have matters expedited.

A proforma in which the Compliance Report should be prepared by the Departments, is attached. This may be issued to them with a circular letter asking them to furnish the Compliance Reports for the next quarter by 31st December 1982 in this Proforma and also making sure that all steps have been taken in order to implement the decisions of the Committee.

GOVERNMENT OF THE PUNJABDEPARTMENT

COMPLIANCE REPORT ON THE DIRECTIVES OF THE
 AD HOC PUBLIC ACCOUNTS COMMITTEE ON THE ACCOUNTS
 FOR THE YEAR

Page/Para No. of the Report/Year	Relevant extract from the Appropriation A/cs/ Audit Report	Public Accounts Committee Directive	Reply of the Department	Audit Comments
1	2	3	4	5

TOP PRIORITY**PROVINCIAL ASSEMBLY OF THE PUNJAB**
No. PAP/PAC/Geh/77-79/83/233**From** Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab**To** ALL THE ADMINISTRATIVE SECRETARIES TO
GOVERNMENT OF THE PUNJAB,
LAHORE

Dated LAHORE, the 12th January 1983

Subject: **CASES PENDING INVESTIGATION WITH ANTI-CORRUPTION**
ESTABLISHMENT FOR MORE THAN 3 YEARS

Sir,

I am directed to state that a number of cases have come up before the Ad hoc Public Accounts Committee in the shape of Draft Paras where some cases are pending investigation with the Anti-Corruption Establishment for more than 3 years. The inordinate delay in investigation by the Anti-Corruption Establishment has been viewed seriously and the Ad hoc Public Accounts Committee have desired to have complete details of such cases so that the matter is taken up with the Anti-Corruption Establishment for early finalisation of investigation. I am to request you kindly to send us lists of such cases with complete details so as to reach the Assembly Secretariat by the 15th February 1983 positively.

Your obedient servant

MUHAMMAD MAHBUB ABBASISecretary
Provincial Assembly of the Punjab

PROVINCIAL ASSEMBLY OF THE PUNJAB**No. PAP/PAC/Misc/83/264**

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To The Chairman
Planning and Development Board
Government of the Punjab
Lahore

Dated LAHORE, the 13th January 1983

Subject: DISPOSAL OF SURPLUS STORES BY SPECIAL
DISPOSAL COMMITTEE

Sir

I am directed to enclose a copy of the MINUTES of the meeting of the Ad hoc Public Accounts Committee held on 6-1-1983 and to state that while discussing Para 12 for the year 1970-71, relating to Buildings Department, it was noted with concerned that surplus stores worth lacs of rupees could not be disposed of for the last so many years resulting in heavy financial loss to Government. It was pointed out by the Department that a Committee stood already constituted for the disposal of machinery. The Public Accounts Committee felt that the same Committee may also examine the cases for early disposal of surplus stores. I am to request you kindly to see your way to bring the surplus stores under the purview of the Committee constituted for the disposal of unserviceable machinery. Necessary advice may kindly be issued in this behalf under intimation to this Secretariat.

Your obedient servant

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

Encl: As above

No. & date even

Copy forwarded to:-

1. The Chairman and Members of the Ad hoc Public Accounts Committee.
2. The Secretary to Government, Punjab, Finance Department (Monitoring Cell), Lahore.

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

**EXTRACT OF THE MINUTES OF THE MEETING OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE HELD ON 6-1-1983.**

Para 12 page 20 of the Audit Report for the year 1970-71 -
Loss of Rs. 2,59,466/- due to deterioration of surplus stores
and recurring annual loss of Rs. 24,000/-

The Public Accounts Committee noted the explanation of the Administrative Department with concern, as the heavy stores could not be disposed of inspite of lapse of very long period. There was, however, considerable force in the statement of the Administrative Department that there were procedural bottle-necks which had come in the way of an expeditious disposal of the stores. The Committee would bring this fact to the notice of the Government of the Punjab and would suggest that the Committee already constituted to deal with unserviceable machinery may also become seized of the problem of the disposal of surplus stores. The Secretary of the Public Accounts Committee would bring this recommendation to the notice of the Chairman, Planning and Development Board in a separate letter while these comments should also form part of the proceedings of the Public Accounts Committee. The para would remain pending.

PROVINCIAL ASSEMBLY OF THE PUNJABNo. PAP/PAC/Misc/83/263

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To The Secretary to Government, Punjab
Finance Department

Dated LAHORE, the 13th January 1983

Subject: RECOMMENDATIONS OF AD HOC PUBLIC ACCOUNTS
COMMITTEE DATED 17-3-1972

Sir,

I am directed to enclose a copy of an extract of MINUTES of the meeting of the Ad hoc Public Accounts Committee dated 17-3-1972 and a copy of MINUTES of Ad hoc Public Accounts Committee dated 6-1-1983 and to state that while discussing Annx. 2 for the year 1958-59 relating to Buildings Department, the Chairman of the Ad hoc Public Accounts Committee, desired to know whether recommendation of Public Accounts Committee dated 17-3-1972 were brought to the notice of Governor Punjab or not and, if so, with what result. Since the Ad hoc Public Accounts Committee was then working in Finance Department it would be in a better position to throw light on the observations of the Chairman Public Accounts Committee.

An early reply is requested.

Your obedient servant

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

DA/As above

MINUTES OF THE MEETING OF THE AD HOC PUBLIC ACCOUNTS
COMMITTEE HELD IN THE COMMITTEE ROOM OF THE PUNJAB
CIVIL SECRETARIAT ON 17-3-1972, AT 8.30 A.M.

LAHORE REGION

Page 233, Annexure 2 of 1958-59 - Excess supply of Slack Coal
valuing Rs. 2, 29, 100/-

The Committee observed that this matter related to the year 1958-59 and although the present Committee had been exerting all pressure during the last two and a half years to get the matter finalised, the Department had been continuously negligent. Obviously it reflected no great credit on the efficiency of the administration as no clear evidence of callousness towards public money was required. The Committee, therefore, desired that this case should be referred to the Governor of Punjab and the intentional delay on the part of the Department should be brought direct to his notice. The para was deferred.

**EXTRACT OF THE MINUTES OF THE MEETING OF THE AD HOC
PUBLIC ACCOUNTS COMMITTEE HELD ON 6TH JANUARY 1983.**

Serial No. 1 page 58 of the Audit Report for the year 1977-78
read with Ann:2 page of the Audit Report for the year 1958-59
Loss of Rs. 2, 29, 100/- due to excessive supply of slack coal

The Committee directed the Administrative Department to submit a revised Working Paper outlining the up-to-date position. Where the recoveries had been made, they should be got verified from Audit. Where the recoveries had not been effected or they were in process, the cases should be finalized and got verified from Audit.

So far as the recommendations of the Public Accounts Committee dated 17-3-1972 were concerned, the Secretary of the Committee should ascertain the position from the Finance Department whether the matter was brought to the notice of the Governor or not, as the then Ad hoc Public Accounts Committee was at that time functioning under the Finance Department. The para was kept pending.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

D.O.No: S.O.(L) (I&C)-20/83



GOVERNMENT OF THE PUNJAB
SERVICES GENERAL ADMINISTRATION
& INFORMATION DEPARTMENT.

السلام عليكم ورحمة الله وبركاته

JANUARY 17, 1983.

SUBJECT:- REPORT OF THE ADHOC PUBLIC ACCOUNTS COMMITTEE
ON THE ACCOUNTS OF THE GOVERNMENT OF THE
PUNJAB FOR THE YEAR. 1976-77.

My dear *Mian Saleh,*

Kindly refer to your letter No: P&P/PAC/76-77/82-21 dated the 3rd January, 1983 vide which the report mentioned above was presented to the Governor.

2. The Governor Punjab has seen the report. I am writing to thank you on behalf of the Governor Punjab, for preparing the report. I have also to request you to please convey Governor's thanks to the Members of the Committee, the Accountant General, Punjab, Director General Audit and Accounts Works, Secretary, Finance Department and Secretary, Provincial Assembly for their contribution, help and assistance in preparing the report.

3. I may take this opportunity to assure you that the Provincial Government shall take action on the report on priority basis.

with best regards,

Yours sincerely,

Hydr

23.1.83.

(MUHAMMAD SIDDIQUE)

Mian M.Arshad Hussain,
Chairman, Adhoc P.A.C.
Assembly Chambers,
Lahore.

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAP/PAC/Gen/77-79/83/878

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To ALL THE ADMINISTRATIVE SECRETAIRES TO
GOVERNMENT OF THE PUNJAB
LAHORE

Dated LAHORE, the 3rd March 1983

Subject: CASES PENDING INVESTIGATION WITH ANTI-CORRUPTION ESTABLISHMENT FOR MORE THAN THREE YEARS

Sir,

In continuation of this Secretariat letter No. PAP/PAC/Gen/77-79/83/233, dated 12-1-1983, on the subject noted above, I have the honour to say that necessary information in respect of only those cases pending investigation with the Anti-Corruption Establishment for more than 3 years is required which are connected with any Draft Para of the Audit Report under consideration with the Ad hoc Public Accounts Committee.

It is, therefore, requested that a reference to the Draft Para should invariably be given in respect of each case.

Your obedient servant

SAFDAR ALI SHAH

Deputy Secretary
for Secretary, Provincial Assembly of the Punjab

P. T. O.

No. & date even

A copy is forwarded to:-

1. The Section Officer (General), Government of the Punjab, Agriculture Department, with reference to his letter No.B&A(Agri)9-39/78, dated 15-2-1983,
2. The Section Officer (Co-ord), Government of the Punjab, SGA & I Department, with reference to his letter No.SO(Coord)4-7/83, dated 21-2-1983.

The information received from them is silent about the number of Draft Paras connected with each case and as such do not serve the purpose. They are requested that the requisite information may kindly be supplied showing the number of Draft Paras/Year of Audit Report.

SAFDAR ALI SHAH

Deputy Secretary
for Secretary, Provincial Assembly of the Punjab

No. FD(M-I)-I-28/82
 Government of the Punjab
 Finance Department
 (Monitoring Wing)

Dated Lahore, the 4th November 1982

From The Secretary to
 Government of the Punjab,
 Finance Department

To 1. Mian Arshad Hussain,
 Chairman, Ad-hoc Public Accounts Committee

2. Mr M. Z. Khan,
 Member, Ad-hoc Public Accounts Committee

3. Mian Abdul Rashid,
 Member, Ad-hoc Public Accounts Committee

4. Alhaj Khawaja Habib-ur-Rehman,
 Member, Ad-hoc Public Accounts Committee

5. Ch Fateh Muhammad,
 Member, Ad-hoc Public Accounts Committee

6. Chief Secretary,
 Government of the Punjab

7. Members, Board of Revenue, Punjab

8. Additional Chief Secretary,
 Planning & Development Department

9. Additional Chief Secretary,
 SGA&I Department

10. All Administrative Secretaries to
 Government of the Punjab (By name)

11. Secretary, Provincial Assembly of the Punjab

12. Accountant General, Punjab, Lahore,

13. Director General, Audit & Accounts, Works,
 Punjab, Lahore.

Subject: Minutes of the meeting with the Ad-hoc Public Accounts Committee, held under the Chairmanship of the Finance Minister, Punjab at 9-30 A.M. on 23rd October 1982 in the Committee Room of the Planning & Development Deptt:

Sir,

I am directed to forward a copy of the minutes of the meeting held by the Finance Minister with the Ad-hoc Public Accounts Committee and Administrative Secretaries for information and necessary action.

Your obedient servant

CH ABDUL RASHID
 Additional Finance Secretary
 (Monitoring)

**MINUTES OF THE MEETING HELD UNDER THE CHAIRMANSHIP OF
FINANCE MINISTER, PUNJAB AT 9-30 A.M. ON THE 23RD OF OCTOBER
1982 IN THE COMMITTEE ROOM OF THE PLANNING & DEVELOPMENT
DEPARTMENT, LAHORE.**

The meeting was attended, besides the Finance Minister by the Chairman and Members of the Ad-hoc Public Accounts Committee, the Chief Secretary, Additional Chief Secretary, Planning & Development Department, Director-General, Audit & Accounts Works, Punjab, Additional Accountant-General, Punjab and all Administrative Secretaries of the Government of the Punjab, except Health, Education, Forestry and Social Welfare & Zakat in which cases it was attended by the Additional Secretaries/Chief Conservator of Forests/Deputy Secretary. The Secretary, LG&RD Department could not attend as he was busy with the Local Government Commission.

2. Initiating the proceedings the Finance Minister welcomed the Chairman and the members of the Ad-hoc Public Accounts Committee to make his presentation.

3. The Chairman, Ad-hoc Public Accounts Committee stated that it had been decided in the last meeting which was presided over by the Governor of the Punjab that review meeting would be held after six months but due to pre-occupations of the Governor the meeting could not be held earlier. He further stated that as a result of the last meeting there had been improvement in a number of areas.

4. The Chairman, however, felt that still there were some Departments in whose cases following deficiencies in the submission of papers to the Ad-hoc Public Accounts Committee continued:-

- (i) Non-compliance of the directives of the Committee.
- (ii) Lack of care in the preparation of the working papers.
The papers were prepared at lower levels.
- (iii) Delay in the finalisation of disciplinary cases against the Government servants responsible for financial irregularities.
There were inherent drawbacks of procedures and administrative difficulties.

5. The Public Accounts Committee had held 139 meetings since it was constituted in July 1978. The average number of meetings comes to 2.2 per month. He remarked that the holding of meetings was dependent on the submission of working papers to the Committee. If the flow of working papers was greater, the Committee would hold more meetings and disposal of work would be accelerated.

6. The Chairman stated that the figures of losses, embezzlement, etc. given in paragraphs 3 & 4 of the working paper were alarming. These figures were based on one month audit during a year. The magnitude of the losses, embezzlement, etc. would be much more alarming if 100% audit were to be conducted. As stated in para 5 of the working paper these losses and irregularities could not be allowed to remain un-investigated/un-finalized indefinitely. It was imperative that the Administrative Secretaries should give special attention to the settlement of these irregularities after examination by PAC.

7. The Chairman stated that personal attendance of the Administrative Secretaries had shown satisfactory improvement and that efforts should be made to attend each and every meeting. The Chief Secretary observed that the Administrative Secretaries attend these meetings personally unless they had some other meetings at Islamabad or elsewhere in which cases written permission from him is obtained before hand and next senior most officer is deputed to attend the meeting.

8. The Chairman, Public Accounts Committee, pointed out that there was no progress in the matter of implementation of directives of the Public Accounts Committee and these still remained unimplemented. He stated that the Administrative Secretaries usually complain of lack of staff and the Chairman solicited the indulgence of the Finance Department to consider such cases sympathetically. The Finance Secretary observed that staff was sanctioned, specially for the Engineering Departments, on a scale formulated on the basis of work load. In this connection he mentioned the recent creation of two posts of Chief Engineers in the Communications and Works Department. In the case of Irrigation and Power Department he observed that apparently they were not short of staff and in fact Governor's Inspection Team had observed that 2/3rd of the Chief Engineers of that Department were redundant. He further informed the meeting that the staffing matters were under examination in the Finance Department. The Finance Secretary assured that wherever full justification was given for creation of posts, he would sanction the additional staff.

9. The Chairman, Public Accounts Committee pointed out that the Departmental Officers, specially in some of the Technical Departments like Education, had not undergone any training in Accounts matters and thus faced difficulties. He suggested that special courses may be run for the purpose. In cases where the Officers had received training in these matters earlier, refresher courses may be started.

10. The Chairman observed that in the matter of reconciliation of Accounts, there was abnormal delay rendering the exercise non-productive. The Departmental Accounts Committee did not meet regularly, though there has been improvement in this respect in the recent past in respect of some Departments. The Departmental Accounts Committees should meet regularly. The work load of the Public Accounts Committee would consequently be reduced. The Additional Accountant-General, Punjab pointed out that these meetings should be taken by the Administrative Secretaries. The Secretaries Agriculture and Irrigation & Power Departments stated that it was not possible for Secretaries to hold all these meetings under their Chairmanship. Most of the irregularities pointed out and the audit observations made related to the field offices. The holding of the meetings in the field was authorized and advisable. Such meetings in the field cannot be attended by the Secretaries themselves due to their pre-occupations at the Headquarter. They, therefore, deputed their senior officers to hold such meetings and these were functioning well with satisfactory output.

11. Another irregularity pointed out by the Chairman of the Public Accounts Committee was the execution of works without technical sanctions. He appreciated that in some exceptional cases (emergencies and directives from higher authorities) works could be started without technical sanction. Nevertheless technical sanction

was an essential requirement and should be obtained even in these exceptional cases immediately after the start of work.

12. The Chairman stated that out of 54,000 audit objections, 37,000 were still outstanding. He stated that the Committee was happy to know that a Monitoring Cell had been established in the Finance Department to watch the progress and help reduce the work-load by persistent follow up.

13. The Chairman stated that the working papers submitted to the Public Accounts Committee should separately indicate :-

(a) replies to audit objections; and

(b) replies to the directives of PAC. The PAC have prepared a draft form in which the working papers should be prepared in future and this will be circulated to all concerned.

14. The Chairman stated that it had come to the notice of the Committee that large stores were lying unutilized. A Special Disposal Cell had been created by the Government for the disposal of these stores but all the stores held by the Departments did not fall within its jurisdiction. He observed that if the disposal of all the stores was entrusted to this Cell, which could be enlarged, the position would improve.

15. The Chairman then referred to the specific issues of Sui Gas charges which were recovered from allottees of Government quarters at lower flat rates but payment was made by Government for bulk supply at higher rates due to increase in the rates of Sui Gas. Recovery of rent from the occupants/allottees of Government residential buildings about which the Committee had made suggestions for streamlining the procedure also needed urgent attention to avoid loss to Government.

16. The Chairman then cited a case of fraudulent drawal of money and remarked that the concerned Department let the limitation period run out for appeal in the Supreme Court. In subjudice cases, adjournments were sought by the opposite parties on frivolous grounds which delayed the decisions. 67 cases of nine Departments were dragging on for years without any progress. It was suggested that the Law Department may consider the appointment of separate judges for recoveries of Government dues. Law be amended to provide for only one Appeal. Another suggestion made was that the Administrative Secretaries should be given powers to deal with the cases of recovery through contract agreement. The exercise of this power by the Administrative Secretaries would minimize the work of Courts and the Committee. It was also suggested that the Government should consider the question of asking for substantial cost, if adjournments were sought by the contesting parties. Another suggestion made for consideration was that the Government should consider instituting criminal action in cases where Government servants were guilty of mis-appropriation of fraud alongwith Departmental enquiries or civil proceedings. The Chief Secretary remarked that satisfactory and comprehensive procedure already existed in the matter. The Committees at District, Divisional and Provincial levels decided as to which cases should be dealt with departmentally and which judicially. The Chief Secretary also pointed

out that the delay in the finalization of departmental proceedings and judicial cases was due to shortage of staff around. No recruitment to ex-PCS was made for seven years. Punjab Government did not get even a single APUG officer at base level last year. However, the Chief Secretary directed all Administrative Secretaries to expedite the disposal of such cases. Some Secretaries pointed out that the Fees of Government Counsels were fixed at low rates and they did not take adequate interest in State Cases. The Chief Secretary remarked that in important cases sanction could be obtained from Finance Department for engaging leading lawyers and that instructions on the subject have already been issued. The Finance Secretary stated that the contract form of the P.W.D. is being revised and Law Department will be consulted.

17. Regarding departmental enquiries relating to financial irregularities, the Chairman remarked that much time was taken in their completion. By the time the enquiry was completed, the concerned officer/official had either died or retired and the purpose of enquiry was defeated. The position was particularly unhappy in cases where record had been taken by the Anti-corruption Establishment. Some remedy had to be found out. The Chief Secretary remarked that time limit for disposal of enquiry cases was already fixed. The officers are guided from time to time by issue of guide-books and circular instructions. The latest step taken for expeditious disposal of cases and creation of salutary impact was to transfer cases of officials upto NPS-16 from Anti-corruption Courts to normal Civil Courts thus affording time to special courts to decide cases of officers speedily. He further informed the meeting that a Committee under the Chairmanship of Additional Chief Secretary had been set up to suggest further reorganization of Anti-corruption Establishment. Its recommendations are pending decision.

18. Secretary Industries stated that the nature of audit observations was sometimes as important as their number and should be carefully examined. He mentioned that sometimes the audit objections were not fully justified. He enquired as to why was it necessary to accept the lowest tender even if the quality offered was poor? Secretary Agriculture stated that the acceptance of lowest tenders, in a number of cases, did more harm to Government than good. The Chief Secretary observed that there were instructions regarding pre-qualification of the contractors/suppliers. If that was done carefully, there should be no question of more harm than good in accepting the lowest tender.

19. The Chairman then referred to another important matter relating to the Food Department in which substantial amounts were recoverable on account of shortages. He mentioned that the working of the Food Department was such that it was not possible to pin down shortage before the passage of long time after the incident had taken place. The PAC proposed the introduction of fidelity bonds by the officials handling cash and stocks. This might be useful in the enforcement of recovery. The Finance Secretary stated that the suggestion will be examined by the Finance Department.

20. Regarding delay in the settlement of audit observations, the Secretary Industries observed that the lapse of a long time in the communication of audit observations was also a factor in the delayed settlement of audit observations. The Director-General, Audit and Accounts Works stated that after the dismemberment of One Unit

there was delay in the closing of accounts which has now been obviated and the communication of audit observations would in future not be delayed. The Director-General also remarked that the Departments took un-usually long time to settle the audit observations. As an instance he cited the case of Ex-gratia payments. The Finance Secretary stated that delay in deciding the case of Ex-gratia payments was due to the fact that there was more than one opinion in this case. Chief Secretary informed the meeting that the matter had now been referred to the Additional Chief Secretary, Planning & Development Department for examination and decision.

21. The Finance Minister remarked that he was glad to find that the Secretaries took personal interest in the audit and accounts matters. He hoped that they will continue to do so. As for disciplinary action, the Finance Minister observed that the Secretaries should see that the defaulters were taken to task and that the senior officers did not provide any shelter to them. He then asked the Secretaries of Engineering Departments to explain the position of their Departments. It was noted that these Departments were making efforts to clear the backlog. Regarding the Monitoring Cell, the Minister hoped that it would henceforth watch the progress regarding submission of working papers to the Public Accounts Committee, settlement of audit observations and the meetings of the Departmental Accounts Committee. The Finance Secretary stated that the Finance Department had already prescribed schedule for the monthly meetings of these Committees and will do its best to accelerate the pace of disposal of these cases.

22. The meeting ended with a word of thanks from the Finance Minister and the Chairman, Ad-hoc Public Accounts Committee.

No. FD(M-1)III-6/83(1)
Government of the Punjab
Finance Department

Dated Lahore, the 16th April 1983

From

The Secretary
to Government of the Punjab,
Finance Department

To

The Secretary, Provincial Assembly,
Assembly Chambers,
Lahore.

Subject: SUGGESTIONS OF THE PUBLIC ACCOUNTS COMMITTEE
FOR SUBSTANTIAL COST, APPOINTMENT OF SEPARATE
JUDGES FOR RECOVERY OF GOVERNMENT DUES AND
AMENDMENT IN LAW TO PROVIDE FOR ONLY ONE APPEAL

Sir,

I am directed to invite a reference to para '16' of the minutes of the meeting held on 23rd October, 1982 under the chairmanship of Finance Minister, Punjab, which was attended by the Chairman and Members of the Adhoc Public Accounts Committee and by Administrative Secretaries, and to state that following suggestions made by the Chairman have been examined by the Government:-

- (i) The Government should consider the question of asking for substantial cost, if adjournments were sought by the contesting parties.
- (ii) Appointment of separate Judges for recovery of Government dues may be considered.
- (iii) Law may be amended to provide for only one appeal.

2. The Solicitor to Government of the Punjab has issued necessary instructions to the District Attorneys for complying with the suggestion at (i) above.

3. The issue of amendment of Law with a view to providing only one appeal was considered in detail on 30th January, 1983 in a meeting under the Chairmanship of Additional Chief Secretary, SGA&ID which was attended by the Finance Secretary and the representatives of Law and Home Departments. It was considered that amendment in the Civil Procedure Code was not desirable as this amendment will not only apply to cases of Government

dues but also to all other cases of civil nature. However, it was considered that a Special Law could be made for such cases, if the number of cases, amounts involved etc. justified such an action. More particularly it must first be examined whether the elimination of right of second appeal will be in the interest of Government or the other parties. It was, therefore, decided to collect information about the cases decided by the Courts during the last five years in which Government had filed suits, appeals and second appeals along with amounts involved and number of cases in which suits/appeals were filed against the Government and their results. This information was collected in respect of C&W, H&PP, Food and Forestry Departments and considered in a meeting held on 13th March, 1983 under the Chairmanship of Additional Chief Secretary, SGA&ID which was attended by the Law Secretary, Finance Secretary and a representative of Home Department.

4. The Law Secretary stated that Article 185 of the Constitution provides for the right for second appeal to all the citizens of Pakistan. There must, therefore, be strong grounds to take away this right. The merits of this case were, therefore, examined. The data collected from the four major Departments dealing with the cases of recoveries of Government dues revealed that 36 cases involving an amount of Rs. 3.86 crore were filed by Government and 196 cases involving an amount of Rs. 94.61 lac were filed against the Government. Out of the 89 cases decided during the last five years, 69 were against the Government and 20 against other parties. During this period the Government had to file 42 appeals against other parties whereas only 25 appeals were filed by the private parties against the Government. Similarly second appeals were filed in 10 cases by the Government whereas only three second appeals were filed by the other parties against the Government. It is, therefore, not advisable to amend/enact Special Law to provide for only one appeal and to eliminate second appeal as this will go against the interests of Government.

5. However, instructions are being issued by the Law Department to all the Administrative Secretaries for using the Punjab Government Dues Recovery Ordinance, 1962 extensively where applicable. The amendment in the Civil Procedure Code which provides that stay orders issued by the Courts can remain operative for a period of six months only is also being brought to the notice of the Administrative Secretaries.

6. As regards appointment of separate Judges, these cases are already heard by Civil Judges of the First Class. There is atleast one such judge in each District. In view of this and the fact that number of such cases of recoveries of Government dues is not large, it will not be justified to appoint separate judge exclusively for these cases. However, the Law Department is separately requesting the Chief Justice of Lahore High Court to issue circular instructions to all the Presiding Officers of the Courts to dispose of cases involving recoveries of Government dues expeditiously.

The Law Department is also issuing instructions to all the Administrative Secretaries for remaining vigilant in such cases and deputing responsible officers to attend the courts on each date of hearing and requesting for substantial costs in case other parties request for postponement of hearing.

7. It is hoped that the above actions will help in improving the quick disposal of cases involving recoveries of Government dues. This position may please be brought to the notice of the Chairman, Adhoc Public Accounts Committee.

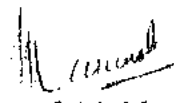
Your obedient servant

CH ABDUL RASHID

Additional Finance Secretary
(Monitoring)

LAHORE:

The 15th May 1983


(Muhammad Mahbub Abbasi)
Secretary
Ad hoc Public Accounts Committee
and
Secretary
Provincial Assembly of the Punjab

Typed by
Sarwar