

PROVINCIAL ASSEMBLY OF THE PUNJAB



REPORT  
OF THE  
PUBLIC ACCOUNTS COMMITTEE-I  
ON THE  
APPROPRIATION AND FINANCE ACCOUNTS OF THE  
GOVERNMENT OF THE PUNJAB  
FOR THE YEAR 1983 - 84

REPORT OF THE AUDITOR GENERAL OF PAKISTAN THEREON

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## P R E F A C E

After the revival of the Provincial Assembly of the Punjab with effect from 12.3.1985, the Public Accounts Committee-I was constituted on 10.10.1985 comprising the following Members :-

1.	Mrs. Shahida Malik, MPA	Chairperson
2.	Ch. Mumtaz Hussain, Minister for Finance, Punjab.	Ex-Officio Member
3.	Dr. Sardar Ahmad, MPA	Member
4.	Ch. Ghulam Ahmad Khan, MPA	Member
5.	Raja Muhammad Khalid Khan, MPA	Member
6.	Sardar Ghulam Abbas, MPA	Member
7.	Ch. Arshad Ali, MPA	Member
8.	Mr. Saeed Ahmad Ch, MPA	Member
9.	Makhdoomzada Syed Ahmed Mahmood, MPA	Member

Begum Shahida Malik, MPA, was initially elected acting Chairperson as Makhdoom Hassan Mahmood, Chairman had proceeded to U. S. A. for his treatment where he expired. Later on she continued as regular Chairperson w.e.f. 17.3.1988. The first regular meeting of the Committee to consider the Accounts for the year 1983-84 was held on 2.12.1987.

The Punjab Assembly was dissolved on 30.5.1988 consequent upon the Presidential Order. As a result, thereof the Committee too ceased to exist and was unable to examine the accounts any further.

## EXAMINATION OF ACCOUNTS

During the course of its deliberations the Committee observed the following recurring serious irregularities :-

### I. RECONCILIATION OF ACCOUNTS

Delay in or lack of proper attention in reconciliation of accounts leads to a number of financial irregularities and malpractices. There are number of reasons that the Departments find it difficult to complete this requirement in time. The Committee observed that the heads of the Departments should pay particular attention to get the reconciliation of accounts expeditiously so that draft paras do not remain pending unnecessarily.

### II. COMPLIANCE OF PUBLIC ACCOUNTS COMMITTEE DIRECTIVES

Immediate action on the directives issued by the Public Accounts Committee from time to time is required to be taken by the concerned Departments. In a number of cases it was observed that due to non-attendance of Public Accounts Committee's Directives, the recoveries could not be made in time nor any decision could be taken to write off the outstanding dues. This results in accumulation of work with the Public Accounts Committee. The Departments are advised to adhere to the instructions given to them by the Committee from time to time and should make every possible effort to take timely action.

### III

#### III. COURT CASES

During the course of its deliberations on various paras the Committee noticed that the cases pending in the Courts were not being attended to by the officers responsible. In a number of Court cases the Departments were found having no knowledge of the facts of the case or some time they were not able to apprise the Committee of the next date of hearing or the stage of the pending cases. The Departments were advised to depute Senior Officers who happen to be more conversant with the facts of the case who should be entrusted the responsibility of the follow up of the cases. It is likely that more fruitful results would come out.

#### IV. FINAL SETTLEMENT OF COMPLIANCE PARAS . SETTLED CONDITIONALLY.

The Committee noticed that the Administrative Departments were not paying due attention to get the compliance in respect of paras settled finally.

In many cases the Departments had undertaken to meet certain requirements before the paras were finally settled. But, the Departments were found later sitting over those paras for a long time and either did not fulfil the conditions or kept the paras pending without sufficient reason. The Departments were directed to adopt more responsible attitude to get the paras settled.

## V. NON APPEARANCE OF ADMINISTRATIVE SECRETARIES

The Committee took a serious exception to the non-appearance of the Administrative Secretaries in person in the Public Accounts Committee meetings.

In fact, the Committee observed that the Administrative Secretaries/Heads of Departments, are the Principal Accounting Officers and as such they are responsible and answerable to the Committee.

The Junior Officers deputed by them could not take the responsibility of decisive replies before the Committee on various points with the result that the draft paras remained unsettled. The Committee directed that in spite of their preoccupations, the Administrative Secretaries are required to make it a point that they attend the Public Accounts Committee meetings personally. In case of any eventuality, the Administrative Secretaries are advised to intimate to the Assembly Secretariat well in time about their inability of non-attendance so that the Committee could be informed accordingly.

## VI. SUBMISSION OF DELAYED WORKING PAPERS BY THE ADMINISTRATIVE DEPARTMENTS

It was observed that the Departments submit working papers as late as the day of the meeting which causes inconvenience to the Committee as the Members do not have sufficient time to go through the working papers and have to deliberate upon without home work.

The Departments/Agencies are advised to submit the working papers a week in advance of schedule of the meeting.

## **VII. RELUCTANCE OF THE ADMINISTRATIVE DEPARTMENTS TO PRODUCE RELEVANT RECORD BEFORE PUBLIC ACCOUNTS COMMITTEE/AUDIT**

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The Committee observed that the Administrative Departments do not produce the original relevant record before the Public Accounts Committee/Audit. This tendency leads to a number of difficulties because in the absence of the original relevant record the Audit Paras in question cannot be properly examined to arrive at some positive conclusion. Moreover, the Non-production of the record not only causes delay in the finalisation of the Audit Paras, it also creates the impression that the Administrative Departments are manouevering to conceal the facts from the Audit/ Public Accounts Committee.

The Administrative Departments are therefore, advised to produce the original relevant record before the Public Accounts Committee/Audit as and when desired.

## **VIII. POSTING OF FIELD STAFF**

The Committee observed that officers particularly in the Irrigation, Communication and Works, Food and Housing, Physical and Environmental Planning Departments, against whom draft paras are raised by the

Audit concerning serious financial irregularities involving disciplinary and criminal action continue to remain posted in the field and are in some cases even promoted to higher positions. This tendency encourages their unlawful activities as they remain posted in the field which is treated to be a lucrative assignment. Resultantly such officers continue to commit further irregularities without any action or notice of their earlier irregularities having been taken by the concerned authorities.

The Public Accounts Committee strongly recommended that such officers should be withdrawn from the field duty as soon as any draft paras involving serious financial irregularities on their part is raised against them by the Audit and comes to the notices of the higher authorities.

These Officers should be posted in the Head-quarters and their substitutes with those having reputation of honesty and efficiency be posted in their place.

Although it is a tough job to probe into the Accounts of a number of Departments yet the Committee is not shy of its performance as the Members took keen interest and showed full responsibility in this national work. I would also like to place on record the co-operation and assistance rendered by the Administrative Departments, Secretary, Finance Department, Accountant General, Punjab, Director General, Audit and

Accounts (Works), Director General, Audit, Punjab, Director, Revenue Revenue Receipt Audit and Secretary Assembly and his staff concerning Public Accounts Committee work.

The co-operation and guidance extended by Mr. Speaker was also highly valuable.

LAHORE:  
29th May, 1988.

*Shahida*  
( MRS. SHAHIDA MALIK )  
MFA

CHAIRPERSON  
PUBLIC ACCOUNTS COMMITTEE-I

Typed By  
\*Hj. Alamgir\*

## PRELIMINARY

Preliminary examination of the Appropriation Accounts and Finance Accounts of the Government of the Punjab for the year 1983-84 and the Report of the Auditor General of Pakistan thereon.

10-8-1987

The Public Accounts Committee - I, consisting of (i) Mrs. Shahida Malik, MPA (ii) Dr. Sardar Ahmad, MPA (iii) Ch. Ghulam Ahmad Khan, MPA (iv) Ch. Arshad Ali, MPA (v) Sardar Ghulam Abbas, MPA (vi) Mr. Saeed Ahmad Chaudhary, MPA and (vii) Makhdoom Syed Ahmad Mahmood, MPA met on 10-8-1987 in Tea Room, Assembly Building, Lahore and considered the Audit notes for the year 1983-84 submitted by the Accountant General, Punjab, Lahore.

11-8-1987

The Public Accounts Committee - I met again on 11-8-1987 in Tea Room, Assembly Building, Lahore and considered the Audit brief for the year 1983-84 submitted by the Director, Revenue Receipt Audit, Lahore.

12-8-1987

The Public Accounts Committee - I also met on 12-8-1987 in Tea Room, Assembly Building, Lahore and considered the Audit brief for the year 1983-84 submitted by the Director General, Audit and Accounts (Works), Lahore.

The Public Accounts Committee - I examined each of the Appropriation Accounts in its meetings held on 10-8-1987, 11-8-1987 and 12-8-1987 and desired that the explanation of the concerned Administrative Departments in respect of Excesses/Savings in the Grants as given in the list appended as \* Annexure to these Minutes should reach this Secretariat in shape of working paper by 30-9-1987 positively,

As regards the remaining items of the Appropriation Accounts for the year 1983-84, the Committee proposed that the Finance Department should issue a blanket order regarding all Excesses/Savings.

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\*See Annexure to this Chapter at Pages - X to XVI

**MINUTES OF THE MEETINGS OF THE PUBLIC ACCOUNTS COMMITTEE-I, HELD ON 10.8.1987, 11.8.1987 and 12.8.1987 IN THE TEA ROOM ASSEMBLY BUILDING, LAHORE FOR CONSIDERATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84 IN THE LIGHT OF THE WORKING PAPERS PREPARED BY ACCOUNTANT GENERAL, PUNJAB, DIRECTOR, REVENUE & RECEIPTS AUDIT AND DIRECTOR GENERAL, AUDIT AND ACCOUNTS(WORKS).**

The following attended :-

1.	Mrs. Shahida Malik, MPA	Acting Chairperson
2.	Dr. Sardar Ahmad, MPA	Member
3.	Ch. Ghulam Ahmad Khan, MPA	Member
4.	Ch. Arshad Ali, MPA	Member
5.	Sardar Ghulam Abbas, MPA	Member
6.	Mr. Saeed Ahmad Ch, MPA	Member
7.	Makhdum Syed Ahmad Mahmood, MPA on 10.8.87 and 12.8.87.	Member
8.	Mian Abdul Haye, Deputy Secretary, Provincial Assembly of the Punjab.	Secretary to the Committee

**FINANCE DEPARTMENT**

9.	Ch. Abdul Rashid, Additional Secretary.	On invitation
10.	Mr. Akhtar Hussain, Deputy Secretary.	-do-

**ACCOUNTANT GENERAL**

11.	Mr. Zaheer-ud-Din Jeddry Accountant General (on 10.8.87).	-do-
12.	Ch. Tufail Hussain, Additional Accountant General.	-do-
13.	Mr. Rehmat Ullah Chughtai, Deputy Accountant General.	-do-
14.	Mr. Intiaz Hussain Bokhari, Deputy Accountant General.	-do-

**DIRECTOR REVENUE AND RECEIPTS AUDIT**

15.	Mr. Khurshid Ahmad, Deputy Director -I (on 11.8.87).	-do-
16.	Mr. Abdur Rauf Qureshi, Assistant Audit Officer.	-do-

DIRECTOR OF AUDIT AND ACCOUNTS (WORKS)

17. Mr. Muhammad Jamil Bhatti,  
Deputy Director -I (on 12.8.87).

On invitation

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB  
LAHORE

1. Page 2 - 4, Para 4 of the Audit Report for the year 1983-84 -  
Excess Over Grant / Appropriations.

The grants detailed at page 2 to 3 represent the excess over grants. These excesses are required to be covered by an excess budget statement. The Committee would therefore, like to call for full and complete explanation of the concerned Departments for incurring excess expenditure except where the excesses are less than one percent of the final grant.

2. Page 4 to 5 Para 5 of the Audit Report for the year 1983-84 -  
Un-necessary/Excessive Supplementary Grants/Appropriations.

The grant shown in the table below Para 5 indicates the instances where the Departments obtained additional funds by way of Supplementary grants which could not be utilized at all or were partially utilised. This indicates poor financial arrangements. The Department concerned may furnish explanation in this respect.

3. Page 5 - 7 Para 7 of the Audit Report for the year 1983-84 -  
Provisions having remained Un-utilised.

Grants mentioned in this para are the instances where the provision obtained by the Departments remained unutilised. The concerned Departments may, therefore, submit complete and comprehensive explanation for these savings except where the savings are less than 3% of the total grant.

4. Page 7 Para 8 of the Audit Report for the year 1983-84 -  
Control Over Expenditure.

The grants detailed at page 7 represent surrenders made in absence of savings and that resulted in the excess of total saving in the grants/appropriation.

The Department may explain the aforesaid defective control over the expenditure. The explanation should be completed (major and sub-head-wise) giving details of departmental action taken against the officers/officials responsible for the irregularity.

**5. Chapter VI - Audit Observations on Individual Departments at,  
Pages 184 to 317 of Audit Report for the year 1983-84.**

The Draft Paras mentioned in this Chapter of the Audit Report are the serious financial irregularities etc. brought to light during the test Audit of expenditure incurred by the Departmental authorities. The Committee recommended that the Departments concerned should explain the irregularities, losses etc. They may also state what action had been taken against the Officers/officials at fault under the Efficiency and Discipline Rules, also against Supervisory Officers. In case no action has been taken, what action is contemplated to be taken and why the same has been delayed. The explanations should be comprehensive and complete giving full details etc.

**6. Delay in Preparation and Submission of Pension Cases/G. P.  
Fund Cases - Pages 347 to 350 of Audit Report for the year 1983-84.**

According to Government rules and orders, pension cases have to be initiated one year before the date of retirement of the Government servants for submission to the Audit Office. It has been noticed that pension/final payment of Provident Fund cases as listed on pages 347 to 350 of the Audit Report for the year 1983-84, were not prepared/ submitted to Audit Offices within the stipulated period of one year, which resulted in undue delay in finalisation of these cases. The Committee would like to know from the Departments concerned to indicate reasons for not complying with the instructions issued by the Government from time to time in this regard together with the action taken against the Officers/officials responsible for the same. It may also be indicated whether the competent authorities, who have been vested with the powers, sanctioned anticipatory pension/gratuity to the retired Government servants where delay was unavoidable. If not, reasons for not doing so may be given. The action taken against the officers/officials who were responsible for such delays may also be indicated.

**7. Chapter VIII - Other Topics of Interest - Pages 333-341 of Audit Report for the year 1983-84 for Write Off, Disciplinary action etc.**

Department-wise details of cases of Financial irregularities pertaining to previous years in respect of which the directives issued by the Public Accounts Committee-I are still awaiting compliance, have been given in this Chapter. The verification of recoveries, sanctions despite the lapse of a considerable time, and follow-up by Audit satisfactory progress towards their settlement has not been made. Personal attention of Administrative Secretaries is drawn to these delays regarding the verification of these items by Audit including the verification of adjustment recoveries, and disciplinary action when required. They may kindly ensure compliance of these directives with the least possible delay. They should look into the causes of the delay and report back to the Committee.

**8. Appropriation Accounts**

Page - 19 Review Note No. 4

Page - 21 -do- No. 3

Page - 61 Review Note No. 4 to 6

Page - 102 -do- No. 3

Page - 113 -do- No. 4

Page - 153 -do- No. 3

Page - 180 -do- No. 4

Page - 194 -do- No. 4

Page - 199 -do- No. 3

The Consolidated Store, Stock Accounts, Financial review of Opium, Stamps, Central/District Jail Factories, Livestock Farm, Government Weaving Factory, Shahdara and Running Accounts of Food Grain Schemes and combined profit and loss Accounts of Sugar Nationalization Schemes have not been furnished by the Departments for inclusion in the Appropriation Accounts. The Committee desired that the Departments concerned should explain the reasons for non-submission of the Accounts as well as the action contemplated in order to bring these accounts upto date. It is suggested that a programme may be drawn up for completion of all accounts in arrears by a specific date. As regards the accounts which are included in the Appropriation Accounts, the same will be considered by the Committee.

**OFFICE OF THE DIRECTOR GENERAL, AUDIT AND ACCOUNTS ( WORKS )**

9. Page 356 Para 13 of Audit Report for the year 1983-84 - Public Works Officer - Expenditure Incurred on Works without Obtaining Technical Sanctions.

Sr. No.	Name of Department	Year to 1983-84	No. of Works	Total Amount of un-sanctioned works as it stood on 30.6.1984
1.	Irrigation and Power	1958-59 to 1983-84	5638	1,07,05,00,674/-
2.	<u>Communication &amp; Works</u>			
a)	Highways	1973-74 to 1983-84	1121	1,13,02,22,949/-
b)	Buildings	1972-73 to 1983-84	5463	99,04,48,526/-
3.	<u>Housing &amp; Physical Planning</u>			
a)	Housing & Physical Planning	1977-78 to 1983-84	88	5,19,00,790/-
b)	Public Health Engineering	1979-80 to 1983-84	1098	24,95,10,329/-
		Total:	13408	3,49,25,83,265/-

The Department may take immediate steps to obtain expost-facto sanctions to the estimates and also take action against the Officers/officials responsible for executing works without obtaining technical sanction to the estimates.

10. Para 12 Page 355 of Audit Report for the year 1983-84 - Awaited Documents/Returns.

Sr. No.	Name of Documents/Department	No. of Outstanding Documents
i)	<b>AUDIT NOTES</b>	
a)	Irrigation and Power	4493
b)	<u>Communication and Works</u>	
	Buildings	1216
	Highways	929
c)	Public Health Engineering	814
d)	Housing & Physical Planning	694
ii)	<b>TEST AUDIT NOTES</b>	
a)	Irrigation and Power	185
b)	<u>Communications and Works</u>	
	Buildings	33
	Highways	18
c)	Public Health Engineering	6
d)	Housing & Physical Planning	15
iii)	<b>STOCK RETURNS</b>	
	Irrigation and Power	37
iv)	<b>INSPECTION REPORTS</b>	
a)	Irrigation and Power	179
b)	<u>Communication and Works</u>	
	Buildings	112
	Highways	123
c)	Public Health Engineering	25
d)	Housing & Physical Planning	12
v)	<b>CONTRACT AGREEMENTS</b>	
a)	Irrigation and Power	565
b)	<u>Communication and Works</u>	
	Buildings	599
	Highways	471
c)	Public Health Engineering	195
d)	Housing & Physical Planning	85

The Department concerned may take immediate steps to clear the arrears and also intimate the action taken against the Officers/officials responsible for accumulation of arrears.

11. Page 354 Para 11 of Audit Report for the year 1983-84 - Inspection Reports issued to Public Works Officers to which even First Reply is Awaited.

Sr. No.	Name of Department	No. of Inspection Report
1.	Irrigation and Power	30
2.	<u>Communications and Works</u>	
	Buildings	36
	Highways	37
3.	<u>Housing and Physical Planning</u>	
	Public Health Engineering	23
	Housing & Physical Planning	12
	<b>Total:-</b>	<b>138</b>

The Department should take immediate steps to clear the outstanding inspection reports and also take action against the Officers/officials responsible for accumulation of arrears.

12. Page 351 Para 8 (i) of Audit Report for the year 1983-84 - Expenditure Incurred on Deposit Works in Excess of Deposit Amount and (ii) Expenditure Incurred without Deposit.

Sr. No.	Name of Department	Year	No. of works	Amount
1.	Irrigation and Power	1983-84	98	19,48,984/-
2.	<u>Communications &amp; Works</u>			
	Highways	1983-84	1	96,920/-
	Buildings	1983-84	19	10,53,968/-
3.	Public Health Engineering	1983-84	230	13,35,48,083/-
			348	<b>13,66,47,955/-</b>

The Departments concerned may take immediate steps to recover the amounts from the quarters concerned and may not execute the works unless the funds have already been deposited with the Department in accordance with the Government instructions.

13. Page 353 Para 10 of Audit Report for the year 1983-84 - Internal Check Arrangement.

The Superintending Engineer - Divisional Officers have not

inspected the Divisional/Sub Divisional Officers of their Circles/Divisions noted at Page - 353. The Departments may ensure that inspections are carried out by their respective Superintending Engineer / Divisional Officers.

14. Page 352 Para 9 of Audit Report for the year 1983-84 -  
Rush of Expenditure to the Closing of the Financial Year.

The Administrative Department may issue necessary directives to the subordinate offices that the departmental officers should refrain from incurring hasty and ill-considered expenditure at the end of the financial year with the mere object of spending their grants and should freely and timely surrender all money which cannot be expended advantageously.

OFFICE OF DIRECTOR, REVENUE RECEIPT AUDIT

15. Chapter - VII - Audit of Receipts Page - 318 of Audit Report for the year 1983-84 - Results of Audit Para 2 ( Serial No. 1 to 6 ).

These paragraphs are about the serious financial irregularities noticed during the course of Audit of receipts. The Departments concerned may explain the irregularities, losses, etc and also to state what action has been taken against the officers/officials responsible for the irregularity mentioned.

16. Page 323 Para 4 of Audit Report for the year 1983-84 -  
Delay in Disposal of Inspection Reports.

The Committee desired the Departments to expedite reply to the outstanding Audit and Inspection Reports detailed there under as the delay in replying to the observations contained therein not only retards the pace of settlement or regularisation of financial irregularities and other defects conveyed to them but also cases of non/short-realisation of taxes linger on indefinitely and consequently revenue due to Government remains un-realised and over time it becomes difficult to enforce recovery.

Sd/-

LAHORE: ( Mahmood Raza Khan )

Assistant Secretary

The 10th, 11th & 12th Aug, 87. Provincial Assembly of the Punjab.

## CHAPTER I

### AGRICULTURE DEPARTMENT

The Committee examined the accounts of Agriculture Department in its meetings held on 29.12.1987, 21.2.1988 and 5.4.1988.

#### APPROPRIATION ACCOUNTS FOR 1983 - 84

1. Page 109 to 112 of Appropriation Accounts for the year 1983-84 - Grant No. 18 - Agriculture.

29-12-87

1. Agriculture Statistics - Excess Rs. 9,23,671/-.

The Department explained that the excess was due to the pay for the month of June, 1984 required to be paid in advance for Eid-ul-Fitr. The explanation of the Department was accepted and the item was settled.

2. Agriculture Information Bureau - Excess of Rs. 1,10,266/-.

The Department explained that the excess was due to the pay for the month of June, 1984 required to be paid in advance for Eid-ul-Fitr. The explanation of the Department was accepted and the item was settled.

3. Government Garden - Saving Rs. 10,084/-.

The saving being nominal the item was settled.

4. Station Garden - Excess Rs. 499/-.

The excess being within one percent and within permissible limit, the item was settled.

5. Agriculture Education - Excess Rs. 1,32,654/-.

The excess was due to the disbursement of pay of the staff for the month of June, 1984 required to be paid in advance for Eid-ul-Fitr. The explanation of the Department was accepted and the item was settled.

6. Administration Direction (Ext) - Saving Rs. 7,451/-.

The saving being nominal, the item was settled.

7. Administration (Direction (Res) - Saving Rs. 86,676/-.

The Department explained that the saving was due to the vacant posts of Director General Research and the Assistant Accounts Officer. The Committee directed that the excess amount should have been surrendered through second list of excesses and surrenders in March, 1984. However, with this observation the item was settled.

8. Expenditure under Cotton Control Act - Excess Rs. 15,087/-.

The Department stated that it was due to the disbursement of pay of the staff in June, 1984. The Committee accepted the explanation of the Department and the item was settled.

9. Superintendence - Saving Rs. 67,685/-.

The saving being with the prescribed limit, the item was settled.

10. Subordinate and Expert Staff - Saving Rs. 65,400/-.

11. Experimental Farms (Ext) - Saving Rs. 1,11,818/-.

12. Experimental Farms (Res) - Saving Rs. 18,420/-.

The savings being within permissible limit the items were settled.

13. Seed Farms ( Extension ) ( Res ) - Excess Rs. 1,81,228/-.

The Department explained that excess was due to disbursement of pay of the staff in June, 1984 for Eid-ul-Fitr. The explanation of the Department was accepted and the item was dropped.

14. Seed Farms ( Research ) - Saving Rs. 490/-.

The saving being nominal and within the prescribed limits, the item was settled.

15. District Farms ( Ext ) - Saving Rs. 33,457/-.

The Department explained that the saving was due to non surrendering of four months pay and allowances of the officers yet to be recruited, who could be recruited by the Punjab Public Service Commission or the Recruitment Board. Moreover the electricity and telephone bills were not received in time. The explanation of the Department was accepted and the item was settled.

16. District Farms (Res) - Saving Rs. 10,910/-.

The Department explained that the saving was due to non surrendering of four months pay and allowances of the officers yet to be recruited, who could be recruited by the Punjab Public Service Commission or the Recruitment Board. Moreover the electricity and telephone bills were not received in time. The explanation of the Department was accepted and the item was settled.

17. Extension Service (Ext) - Excess of Rs. 72,051/-.

18. Extension Services (Research) - Excess Rs. 10,61,561/-.

19. Expenditure on Cane Dev - Excess Rs. 40/-.

The items were settled.

20. Agriculture Engineering Soil Conservation and Boring Operations - Excess Rs. 11,16,890/-.

The excess expenditure of Rs. 11,16,890/- was incurred due to the reasons that salaries for 6/1984 were drawn and disbursed during 6/1984 on account of Eid-ul-Fitr. The explanation of the Department was accepted the item was settled.

21. Grant-in-Aid Coordination Etc - Saving Rs. 4,28,828/-.

The Department explained that the saving was due to the non release of funds by the Finance Department. The item was settled.

22. Works - Saving Rs. 1,67,960/-.

The saving was due to the non receipt of sanction from Government regarding transfer of funds to the Buildings Department for execution of civil works. The Committee accepted the explanation of the Department and the item was settled.

23. Plant Protection and Locust Control - Excess Rs. 31,32,180/-.

The Department explained that the excess expenditure was incurred due to the reasons that salaries for 6/1984 were drawn and disbursed during 6/1984 on account of Eid-ul-Fitr. The explanation of the Department was accepted and the item was settled.

24. Karkhana-Alat-e-Zari, Bahawalpur - Saving Rs. 13,861/-.

The Department explained that the excess expenditure was incurred due to the reasons that salaries for 6/1984 were drawn and disbursed during 6/1984 on account of

Eid-ul-Fitr. The explanation of the Department was accepted and the item was settled.

2. Page 214 - 215 of Appropriation Accounts for the year 1983 - 84 - Grant No. 36 - Agriculture ( Dev ) of Agriculture Department.

1. Publicity through Cassettes - Saving Rs. 90/-.

The saving being nominal the item was dropped.

2. Profession Technical Universities/Colleges/ Institutions - Saving Rs. 1,64,600/-.

The item relates to reconciliation in time. The Committee asked the Department to be careful in future. The item was settled.

3. 513 - Agriculture Research and Extension Services - Excess Rs. 2,99,93,227/-.

4. 629 - Others - Saving Rs. 1,99,048/-.

Settled subject to verification by Audit.

4. 622 - Subsidies and Seed.

5. Subsidy Tubewells.

The items were settled.

3. Page 233 - 236 of Appropriation Accounts for the year 1983-84 - Grant No. 38 - Agricultural and Research.

1. Barrani Agricultural College, Rawalpindi - Saving Rs. 10,000/-.

The saving being nominal and within the permissible limit the item was settled.

2. Barrani Research Institute, Chakwal.

There is no variation between the grant and expenditure. The item was settled.

3. Strengthening of Cereal Improvement at AARI, Faisalabad - Saving Rs. 55,000/-.

It was observed that reconciliation was not made in time and the variation could not be sorted out. The Department explained the reason for this lapse which was accepted by the Committee. The item was settled.

4. Ext: Agriculture Development Project - Saving Rs. 32,485/-.

The saving being less than 3 percent, the item was settled.

5. Water Management Programme Punjab - Excess Rs. 35,958/-.

The Department explained that the excess was due to increase in the price of Kawasaki 100 CC Motorcycle. Which had to be provided to the staff on hire sub system. The item was settled.

6. Thal Water Management Project .

The item was settled.

7. Bara Area Development Project (ABAD) - Rs. 3,13,300/-.

It requires reconciliation. The Committee observed that in future the reconciliation should be done in time. The item was settled.

8. Intensification of Res; on Fodder at Sargodha.

The item was settled.

9. Publicity through Cassettes - Saving Rs. 29,252/-.

The explanation of the Department regarding the failure of the tenderer to supply the stores in time was accepted. The item was settled.

10. Intensification of Res; on Oil Seed - Saving Rs. 26/-.

The item was settled.

11. Sprinkler/Drip Irrigation - Saving Rs. 6,97,447/-.

The Department explained that the contractor could not supply the stores in time therefore the funds amounting to Rs. 52,447/- could not be utilized during that time. The item was settled.

12. Intensification of Res; on Horticulture Crops - Saving Rs. 328/-.

13. Management of Salt affected(Scdic ) Soils in Punjab - Saving Rs. 23/-.

14. Research-cum-Development Project on use of Poor quality sub soil water.

The items were settled.

15. Creation of Research Information Unit  
at AARI, Faisalabad - Saving Rs. 8,94,935/-.

It is regarding the failure of the contractor to supply the stores in time and for the change of model of the printing machine. The explanation of the Department was accepted and the item was settled.

16. Additional Research equipment of various disciplines at AARI, Faisalabad.

The item was settled.

17. Afforestation of Management in Barani Area - Saving Rs. 59,023/-.

The explanation of the Department was accepted. The item was settled.

18. Training of Tractor Operation.

19. On Farm Water Management Project, Bahawalpur and Rahim Yar Khan.

20. Kct Klan Project.

21. Kct Isa Khan Project.

22. Pindi Bhatian Phase - II.

The items were settled.

23. Punjab Seed Industry Project.

The Department explained the reasons of not approving the scheme by ECNEC and as such the amount of Rs. 51 lacs provided in the budget could not be released and it lapsed. The explanation of the Department was accepted and the item was settled.

24. Tes: Demonstration and Production of BIO GAS Technology.

Calls for no comments, the item was settled.

25. Pilot Potato Project - Saving Rs. 16,65,000/-.

The Department explained that due to oversight the funds were got approved in Head -38 which related to the machine but it was required for the civil works so it had to be got approved against Head - 42 which was the appropriate Head but the time was short it could not be approved. The explanation of the Department was accepted and item was settled.

26. Strengthening of Pesticides Quality Control and Research Laboratory.

It requires reconciliation in time. The Department assured that in future they will take action in time. The item was settled.

27. Data Development Research Station, Dera Ghazi Khan.

28. Strengthening of Agri Economic Res.

29. Kasur Border Belt Project.

30. Salar Bhattian Project.

31. Strengthening of Agri Market Organization.

32. On Farm Water Management 4th Drainage Project, Faisalabad.

Items were settled.

33. Strengthening of Production Capabilities of Karkhana Alat-e-Zarree, Bahawalpur.

It relates to reconciliation. The Committee asked the Department to be careful in future and the reconciliation should be done in time. With these remarks the item was settled.

34. Test and Trials of Losir Control and land levelling prcession.

It relates to reconciliation. The Committee asked the Department to be careful in future and the reconciliation should be done in time. With these remarks the item was settled.

35. Surrender or withdrawals within the grant or appropriation.

It relates to reconciliation. The Committee asked the Department to be careful in future and the reconciliation should be done in time. With these remarks the item was settled.

DRAFT PARAS 1983 - 84

4. Paras 1 (1 to 6) Pages 21 - 23 of Audit Report for the year 1983-84-  
Shortage of Stores/Non Remittance of Sale proceeds.

21-2-88

EADA HAROONABAD - Rs. 3,33,261/-

- (i) The Department explained that an amount of Rs. 2,83,435/43 instead of Rs. 2,78,270/25 was verified by Audit. Out of this the case of leakage of pesticides came to Rs. 2,72,910/86, so also the amount of Rs. 10,52,457/- was recovered from the officers/officials. The case regarding the amount of Rs. 2,72,910/86 has been referred to the Finance Department for its write off. The Committee decided to settle the item subject to its write off by the Finance Department and its verification by Audit.
- (ii) The Department stated that the entire sale proceeds valuing Rs. 54,991/- had since been recovered and credited to Government account which was verified by Audit.

The para was thus settled.

EADA CHISHTIAN - Rs. 75,653/-

The Department explained that the actual amount comes to Rs. 73,964/46 which was verified by Audit. The recoveries of Rs. 7,744/- and Rs. 1,689/- had been verified by Audit.

Leakage cases of pesticides of Rs. 66,828/48 had been referred to the Finance Department for its write off. The amount of Rs. 7,200/81 was recoverable from the staff. Recoveries in this respect are being pursued subject to an amount of Rs. 2,565/- about which the people have gone in courts. The Committee decided to settle the para subject to sanction of write off, recoveries made and decision of the courts and their verification by Audit.

EADA LIAQATPUR

- (i) The amount of Rs. 9,616/- was recovered as sale proceeds and deposited into the Government Treasury and verified by Audit.

The item was settled.

- (ii) The deposit of Rs. 72,890/- had since been verified by Audit. The recovery of Rs. 2,904/- stated to have been made by the Department may be got verified by Audit. It was reported that the case regarding the balance amount was registered by the Anti-Corruption Establishment and the matter was subjudice. The item was settled subject to the decision by the Court regarding the balance amount and its verification by Audit.

- (iii) The Department explained and informed that transfer entries had since been made in the store book and had since been got verified by the EADA concerned. It was decided to settle the item subject to its verification by Audit.
- (iv) The Department explained that the sprayers worth Rs. 5,818/- had since been transferred which were properly recorded and acknowledged with the permission of the competent authority. The item was settled subject to its verification by Audit.
- (v) The Department explained that inquiry regarding fixing of responsibility was still in the process and the Department would intimate the progress after the inquiries were finalized. The item was kept pending.

EADA SHUJABAD - Rs. 9,258/-.

The Department explained that the recovery of Rs. 161/25 was verified by Audit. The amount of Rs. 1,640/- was also reported to have been recovered and deposited in the Government Treasury which may be got verified by Audit. As to the balance amount of Rs. 7,453/60 the case was with the Civil Judge, Multan. It was decided to settle the para subject to its settlement in the light of the decision by the Court and its verification by Audit.

EADA KABIRWALA - Rs. 4,17,129/-.

The amount of Rs. 5,435/- was recovered from the farmers as a sale proceed of the pesticides which was got verified by Audit. For the balance amount which actually pertained to the old stock and was not purchased by the Department was found unfit/ineffective/expired and as such was referred to the Finance Department for its write off. The Committee decided to settle the para subject to the sanction of its write off by the Finance Department and its verification by Audit.

SADIQABAD - Rs. 96,837/- (Rs. 74,291/- + 8,932/- + 13,614/-)

- (i) The recovery of Rs. 16,682/- as account of pesticides worth Rs. 1,835/- were verified by Audit. The balance of Rs. 55,774/- was in respect of 24 leakage cases of pesticides which have been referred to the Finance Department for write off. The item was settled subject to the sanction of write off by Finance Department and its verification by Audit.
- (ii) The entire amount of Rs. 8,932/- in respect of sale proceeds of pesticides was recovered and deposited in the Government Treasury and verified by Audit. The item was settled.
- (iii) The amount of Rs. 13,614/- regarding shortage was in respect of leakage cases which had been referred to the Finance Department for its write off. The item was settled subject to the sanction of write off and its verification by Audit.

5. Para 1(1) Page 21 of Audit Report for the year 1983-84 -  
Shortage of Stores Remittance of Sale proceeds of Pesticides  
etc and Agricultural Machinery - Rs. 3,33,261/-.

5-4-88

**EADA HAROONABAD**

The amount of Rs. 2,72,910/86 had been got written off by the Finance Department which was also verified by Audit.

The para was settled.

6. Para 1(2) Page 21 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds of Pesticides  
etc and Agricultural Machinery - Rs. 75,653/-.

5-4-88

**EADA CHISTIAN**

- (a) Leakage cases of pesticides (Rs. 66,828/48). The Department stated that the amount of Rs. 66,828/48 related to different cases of leakage of pesticides. As such this amount was being split up for sanction by the competent authorities.

The Committee directed that the write off cases should be finalized expeditiously by competent authorities in the Department as well as in the Finance Department within one month and a report submitted to the Assembly Secretariat.

- (b) The court case for Rs. 2,565/- should be pursued vigorously and the latest position submitted to the Committee in the next meeting.
- (c) The recovery of Rs. 4,635/81 should also be effected within one month.

The para was kept pending.

7. 1(3) Page 21 - 22 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds etc and Agricultural Machinery - Rs. 2,39,619/- (Rs. 9,616/- + 1,06,368/- + 12,452/- + 5,818/- + 1,05,365/-).

5-4-88

**EADA LIAQUATPUR**

- (i) The amount of Rs. 2,904/- having been recovered and verified, the item was settled.

The case regarding the balance amount of Rs. 30,575/- was subjudice, and it was directed that the case be pursued vigorously in the court of law. The item was kept pending.

- (ii) The transfer entries made in the store books for Rs. 12, 452/- & Rs. 5, 818/- had been verified by Audit. The items were settled.
- (iv) Rs. 1, 05, 365/- The case regarding Rs. 60, 783/- were sub-judice, being with the Anti-Corruption Establishment. Its next date of hearing was 9. 4. 1988. The item was kept pending.

The loss of Rs. 44, 582/- had been written off by Finance Department and it was settled subject to verification.

The para was kept pending.

8. Para 1(4) Page 22 of Audit Report for the year 1983-84 - Shortage of Stores/Non Remittance of Sale proceeds of Pesticides etc and Agricultural Machinery - Rs. 9, 258/-.

5-4-88

#### EADA SHUJABAD

- (a) Further recovery of Rs. 1, 640/- had been verified by Audit. Regarding recovery of the balance of Rs. 7, 457/- Mr. Nazir Ahmad, Field Assistant, Alipur Sadat, had filed a Civil Suit in the Court of Civil Judge, Multan. The Department should pursue in the court of law.
- (b) The amount of Rs. 161/25 and Rs. 1, 639/75 having been recovered, the items were settled subject to verification by Audit.

The para was kept pending.

8. Para 1(5) Page 23 of Audit Report for the year 1983-84 - Shortage of Stores/Non Remittance of Sale proceeds of Pesticides etc and Agricultural Machinery - Rs. 4,17,129/-.

5-4-88

#### EADA KABIRWALA

The Department stated that Rs. 5, 435/- was recovered from the farmers as sale proceeds from the pesticides and was verified by Audit. The case of write off of the balance amount was being split up and then written off sanctions will be issued by the competent authorities. The Committee directed that the case should be settled within one month.

The para was kept pending.

10. Para 1(6) Page 23 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds of Pesticides etc and Agricultural Machinery - Rs. 96,837/- (Rs. 74,291/- + 8,932/- + 13,614/-).

5-4-88

EADA SADIQABAD.

The Committee directed that the case for the write off of the balance amount of Rs. 55,774/50 and Rs. 13,614/- should be settled within one month alongwith other cases.

The para was kept pending.

11. Para 1(7) Page 24 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds.

21-2-88

The deposit of Rs. 18,600/- in the PLA account was verified by Audit. The Department explained that action against the defaulting officers/officials responsible for tempering with record had been also taken.

The para was settled.

12. Paras 1 (8) to (13) Page 24 of Audit Report for the year 1983-84-  
Shortage of Stores/Non Remittance of Sale Proceeds (Rs. 10,855/-).

21-2-88

The accountal of 167 cement bags was verified by Audit. The Department explained that action against misreporting of the shortage was being taken against the officers responsible.

The para was settled.

9. EADA KHANPUR - Rs. 1,14,868/-.

The Department explained that the cases were pending with different courts which would be pursued vigorously by the Department.

However, the para was kept pending.

10. EADA BAHAWALNAGAR - Rs. 11,431/-.

The recovery of Rs. 9,909/- and acknowledgement of stock valuing Rs. 1,522/- was got verified by Audit.

The para was settled.

**11. EADA HASILPUR - Rs. 14,593/-.**

The Department explained that pesticides worth Rs. 14,493/- was found leaked which was referred to the Finance Department for its write off. The Committee decided to settle the para subject to sanction of write off and its verification by Audit.

**12. EADA HAROONABAD - Rs. 1,07,565/-.**

The Department explained that the actual amount involved comes to Rs. 53,800/36 instead of Rs. 1,07,565/- which had been verified by Audit. The amount of Rs. 1,565/- had been recovered and got verified. The recovery of Rs. 1,363/75 remains to be made of which the Department was hopeful. The Committee decided to settle the para subject to the recoveries of the recoverable amount and their verification by Audit.

**13. EADA BAHAWALNAGAR - Rs. 97,960/-.**

The Department explained that actual amount comes to Rs. 39,966/56 instead of Rs. 33,328/42 which had been verified by Audit. The recovery of Rs. 1,236/- had been recovered and verified. Leakage case of pesticides for the amount of Rs. 31,287/67 was reported to be under process and a civil suit regarding Rs. 7,442/52 was also pending in the court. The Committee decided to pend this item regarding involvement of Rs. 39,967/- and the judgement of the cases in the Court of law. The para was kept pending.

**13. Para 1(9) Page 24 of Audit Report for the year 1983-84 - Shortage of Stores/Non Remittance of Sale proceeds of Pesticides and Agricultural Machinery - Rs. 1,14,868/-.**

5-4-88

**EADA KHANPUR**

The Committee directed that the cases regarding Rs. 1,41,868/- which were under trial with the Special Judge, Anti Corruption, Bahawalpur should be vigorously pursued.

The para was kept pending.

**14. Para 1(11) Page 25 of Audit Report for the year 1983-84 - Shortage of Stores/Non Remittance of Sale proceeds of Pesticides etc and Agricultural Machinery - Rs. 14,593/-.**

5-4-88

**EADA HASILPUR**

The Department explained that the leakage of the pesticides worth Rs. 14,593/- was reported to be under process for write off. The Department was directed to get it settled within one month with other cases.

The para was kept pending.

15. Para 1(12) Page 25 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds of Pesticides  
etc and Agricultural Machinery - Rs. 1,07,565/-.

5-4-88

EADA HAROONABAD

The Department stated that the amount involved had been written off by Finance Department.

The para was, therefore, settled subject to verification.

16. Para 1(13) Page 25 of Audit Report for the year 1983-84 -  
Shortage of Stores/Non Remittance of Sale proceeds of Pesticides  
etc and Agricultural Machinery - Rs. 97,960/-.

5-4-88

EADA BAHAWALNAGAR.

- (i) Rs. 64,652/07 Write off in respect of the balance of  
Rs. 59,246/- having been sanctioned, the item was  
settled subject to verification.
- (ii) Rs. 39,966/56 (a) The amount of Rs. 31,288/- having  
been written off, the item was settled subject to verification  
by Audit.
- (b) The case regarding Rs. 7,442/52 was sub-judice,  
which should be pursued in the Court of law.

The para was kept pending.

17. Para 2 Page 25 of Audit Report for the year 1983-84 -  
Avoidable Expenditure ( Rs. 6,928/- ).

21-2-88

The Department explained that the District Accounts Officer did not pass the cheque for 15 days so the default did not lie with the Department.

The Committee accepted the version of the Department and settled the para with the direction that this sort of lapse should not reoccur in future.

18. Para 3 Page 26 of Audit Report for the year 1983-84 - Loss of Exchequer ( Rs. 44,856/- ).

21-2-88

The explanation of the Department was accepted and the para was settled.

19. Paras 4(1) and (ii) Page 26 of Audit Report for the year 1983-84-  
Suspected Misappropriation - Rs. 90,075/- (Rs. 65,900/- +  
Rs. 24,175/-).

21-2-88

- (i) (a) The Department stated that the actual amount was Rs. 68,350/87 instead of Rs. 49,998/- which had been recovered and verified by Audit.
  - (b) The sale proceeds as to the cost of Moongi was recovered and deposited into the Government's Treasury and verified by Audit.
  - (c) The amount of Rs. 5,892/16 was deposited as share of the cotton and wheat into the Government's account. All the three items were settled.
- (ii) The recovery of the entire amount had been verified by Audit and Rs. 1,380/- too had been accounted for and verified by Audit. Another deposit of Rs. 4,523/- being auction money of stores worth Rs. 6,998/- was verified by Audit.

The paras were thus settled.

20. Paras 5(1) and (2) Page 29 of Audit Report for the year 1983-84-  
Theft of Stores and Agricultural Machinery (Rs. 66,165/-).

21-2-88

- (1) The case was pending in the court.

The para was therefore kept pending.

- (2) The Secretary explained that the stolen tractor was declared untraceable by the Police, which was highly astonishing and he was proceeding to take up the issue with the Inspector General of Police, Punjab, demis officially and would report its result to the Committee in due course.

The para was kept pending.

21. Para 5(1) Page 28 of Audit Report for the year 1983-84 - Theft of Stores and Agricultural Machinery - Rs. 14,165/-.

5-4-88

EADA JHANG.

The case was pending in the court of Civil Judge, Faisalabad. The High Court had issued stay order directing that proceedings in the lower court be stopped.

The para was kept pending.

22. Para 5(2) Page 29 of Audit Report for the year 1983-84 - Theft of Stores and Agricultural Machinery - Rs. 52,000/-.

5-4-88

Manager Government Seed Farm, Chak No. 108/P,  
Rahim Yar Khan.

The Department informed that the Secretary Agriculture had written a D.O. letter to Inspector General of Police, Punjab to look into the matter.

The progress regarding the action taken by the Inspector General of Police should be intimated to the Committee in the next meeting.

The para was kept pending.

23. Paras 6(1) and (2) Page 30 of Audit Report for the year 1983-84- Outstanding recoveries (Rs. 3,92,654/- (+) (Rs. 9,46,723/-).

21-2-88

(1) The amount of Rs. 3,92,654/- was stated to be included in the amount of the para 2(i) which may be verified. The recovery of Rs. 2,27,825/- having been made may be got verified by Audit. Efforts for the recovery of the balance amount was stated to be made. The Committee decided to settle the para, subject to recovery of the balance amount and its verification by Audit.

(2) The Department stated that the recoveries of Rs. 6,88,148/- had been verified by Audit. The cases with regard to recovery of Rs. 15,6570/70 was kept pending in the Anti-Corruption Establishment, Multan and Senior Civil Judge, Multan and Khanewal. Efforts were also being made for the recovery of the balance amount of Rs. 1,02,00,423/-. The Committee decided to settle the para subject to recovery and decision of the court and verification by Audit.

5-4-88

(i) EADA Khanewal

This amount already stands included in the Draft Para 2(i) of the Audit Report for 1981-82 which stood verified by Audit.

This para was deleted from here.

25. Para 6(2) Page 30 of Audit Report for the year 1983-84 -  
Outstanding Recoveries - Rs. 9,46,723/-.

5-4-88

EADA KABIRWALA

Out of the balance amount of Rs. 2,58,575/- a further sum of Rs. 31,663/- had been verified by Audit. Out of the balance amount of Rs. 2,26,911/-, Rs. 1,38,760/53 was reported to be pending with Anti-Corruption Courts which should be pursued vigorously. Another amount of Rs. 88,150/87 was to be recovered from the farmers. Efforts for the recovery of this amount may be continued to be made.

The para will remain pending.

The Committee also directed the Department to furnish a complete list of machinery, e.g. Bulldozers, Tractors, etc, available with the Department, stating at the same time as the how many were in working condition and how many work out of use.

26. Para 6(3) Page 30 of Audit Report for the year 1983-84 -  
Outstanding Recovery ( Rs. 41,844/- ).

21-2-88

The version of the Department was accepted and the para was settled.

27. Para 6(4) Page 30 of Audit Report for the year 1983-84 -  
Outstanding Recovery ( Rs. 1,94,883/- ).

21-2-88

EADA HASILPUR Rs. 1,94,883/-.

Non deduction of income tax from the recovery of Rs. 24,877/- had been verified by Audit. Efforts are being made to pursue the recoveries of the balance amount through Revenue Department.

The para was kept pending.

5-4-88

The recovery of a further amount of Rs. 33,647/89 had been verified by Audit. For the balance amount of Rs. 1,36,359/-, Deputy Commissioner, Bahawalpur had been asked to make recovery as arrears of land revenue.

The para was kept pending.

28. Para 7 Page 31 of Audit Report for the year 1983-84 -  
Non deduction of Income Tax from Contractos (Rs. 2,76,261/-).

21-2-88

The para was settled subject to the production of the authority with regard to the income tax clearance to the satisfaction of Audit.

5-4-88

The amount of Rs. 2,76,261/- having been recovered and verified by Audit, the para was settled.

29. Para 8 Page 31 of Audit Report for the year 1983-84 - Belated Credit of Government Revenue (Rs. 8,78,54,424/-.).

21-2-88

The explanation of the Department was accepted by the Committee and the para was settled.

30. Para 9 Page 32 of Audit Report for the year 1983-84 - Un-necessary Procurement of Pesticide ( Rs. 4,65,00,000/- ).

21-2-88

The Department explained that the amount in dispute was not Rs. 4,65,00,000/- but it was only Rs. 65,00,000/-. In fact two paras have been combined in Para 9. Moreover the figures have been taken from a paper on problems of Cotton Crop Protection read by Dr. A.K. Ghauri and this record was not authentic and should not have been relied upon. Write off has been moved to the Finance Department. The Committee accepted the version of the Department and the para was settled subject to the sanction of write off and its verification to the satisfaction of Audit.

5-4-88

The Department stated that the Finance Department had agreed to the destruction of 335 Metric Tons of pesticides. The Committee directed that this amount may be got written off by Finance Department to complete formality.

The para was kept pending.

31. Para 80 Page 203 of Audit Report for the year 1983-84 -  
Transferred by the Industries and Mineral Development Department, Non recovery of Risk Purchase Money ( Rs. 2,93,636/- ).

21-2-88

The Department explained that the case was subjudice. The Committee decided to keep the para pending.

5-4-88

Cases being sub-Judice, the Department was directed to pursue them vigorously.

The para was kept pending.

1973 - 74

32. Para 1 Page 18 of Audit Report for the year 1973-74, read with Serial No. 9 at Page 334 of Audit Report for the year 1983-84 - Loss due to Leakage of Pesticides.

5-4-88

The para having been already settled by the Adhoc Public Accounts Committee in its meeting held on 10.7.1982, it was settled.

1972 - 73

33. Para 4 Page 19 of Audit Report for the year 1972-73, read with Serial No. 8 at Page 334 of Audit Report for the year 1983-84 - Outstanding Recovery of Rs. 7,884/- on Account of Credit Sales.

5-4-88

The para having been settled already by the Adhoc Public Accounts Committee in its meeting held on 5.6.1983, it was settled.

1971 - 72

34. Para 1 Page 29 of Audit Report for the year 1971-72, read with Serial No. 7 at Page 334 of Audit Report for the year 1983-84 - Short Recovery of Rs. 15,892/-.

5-4-88

The para having been settled by the Adhoc Public Accounts Committee in its meeting held on 27.8.1983, it was settled.

1970 - 71

35. Para 5 Page 18 of Audit Report for the year 1970-71, read with Serial No. 5 at Page 334 of Audit Report for the year 1983-84 - Irregular Expenditure - Rs. 1,42,361/- and Rs. 39,350/-.

5-4-88

On pointing out, the para in question also came under discussion. The Administrative Department intimated that the para had already

been dropped by the Adhoc Public Accounts Committee in its meeting held on 20.2.1976.

It was therefore, settled.

36. Para 4 Page 18 of Audit Report for the year 1970-71, read with Serial No. 5 at Page 334 of Audit Report for the year 1983-84 - Drawal of Money to Avoid Lapse of Budget Grant - Rs. 19,000/-.

5-4-88

The regularization order issued by the Finance Department had been verified by Audit.

The para was settled.

37. Para 2 Page 17 of Audit Report for the year 1970-71, read with Serial No. 4 Page 334 of Audit Report for the year 1983-84 - Non-recovery of Liquidated Damages - Rs. 96,406/28.

5-4-88

The Department explained the position as under :-

Non Recovery of Liquidated Damages of Rs. 96,406/28

I. Total amount of L.D. Charges . . . . . Rs. 96,406-28

II. Amount Recovered/Waived off by Finance Department

i) Amount of L.D. Charges waived off by the Finance Department duly verified by Audit. . . . . Rs. 44,331-93

ii) Amount recovered and duly Rs. 12,258/50 )  
verified by Audit. . . . . Rs. 5,849/26 )  
Rs. 681/- ) Rs. 18,788-76

iii) Amount withheld by the Department in contract No. TW/6/PAC/65-66. . . . . Rs. 12,597-00

iv) Amount of L.D. Charges Rs. 5,400/80 )  
reduced due to variation in Rs. 723/60 )  
value of the contract and  
receipt of Stores. . . . . } Rs. 6,124-40

Total:- Rs. 81,842-09

Balance: Rs. 14,564-19

III. Cases awaiting Finance Department Sanction/  
Recovery by Collector, Lahore.

i) Cases referred to Finance Department for waiving off L.D. Charges. . . . . Rs. 7,611/09 )  
Rs. 2,532/00 ) Rs. 10,348-09

ii) Case referred to Collector Lahore for recovery. . . . . Rs. 4,221-10

Total: Rs. 14,564-19

The Committee directed that the remaining cases relating to recovery and write off should be expedited and the result should be intimated to the Committee in the form of a fresh working paper, after obtaining Audit comments thereon.

The para was kept pending.

1963 - 64

38. Para 1(xi) Page 2 of Audit Report for the year 1963-64 (Vol. I-II), read with Serial No. 3 Page 334 of Audit Report for the year 1983-84 - Rs. 9,99,189/-.

5-4-88

The Department stated that out of the outstanding amount of Rs. 9,99,189/- an amount of Rs. 3,80,565/70 had already been settled. The balance amount of Rs. 3,18,623/30 was outstanding against two Commission Agents, namely, Mr. G.R. Mehdi (Rs. 1,57,951/65) and Haji Khuda Bux (Rs. 1,60,671/65). The court case against Mr. G.R. Mehdi had gone in appeal to the High Court which heard the case on 22.2.1988. Next date of hearing had not been fixed so far.

Regarding the case of Haji Khuda Bux, his appeal had been dismissed by the High Court and an amount Rs. 17,000/- had been recovered by the Tehsildar Recovery from the Ex-Commission Agent.

The Committee directed that the recovery of Rs. 17,000/- should be got verified by Audit and efforts to recover the balance amount should be continued.

The para was kept pending.

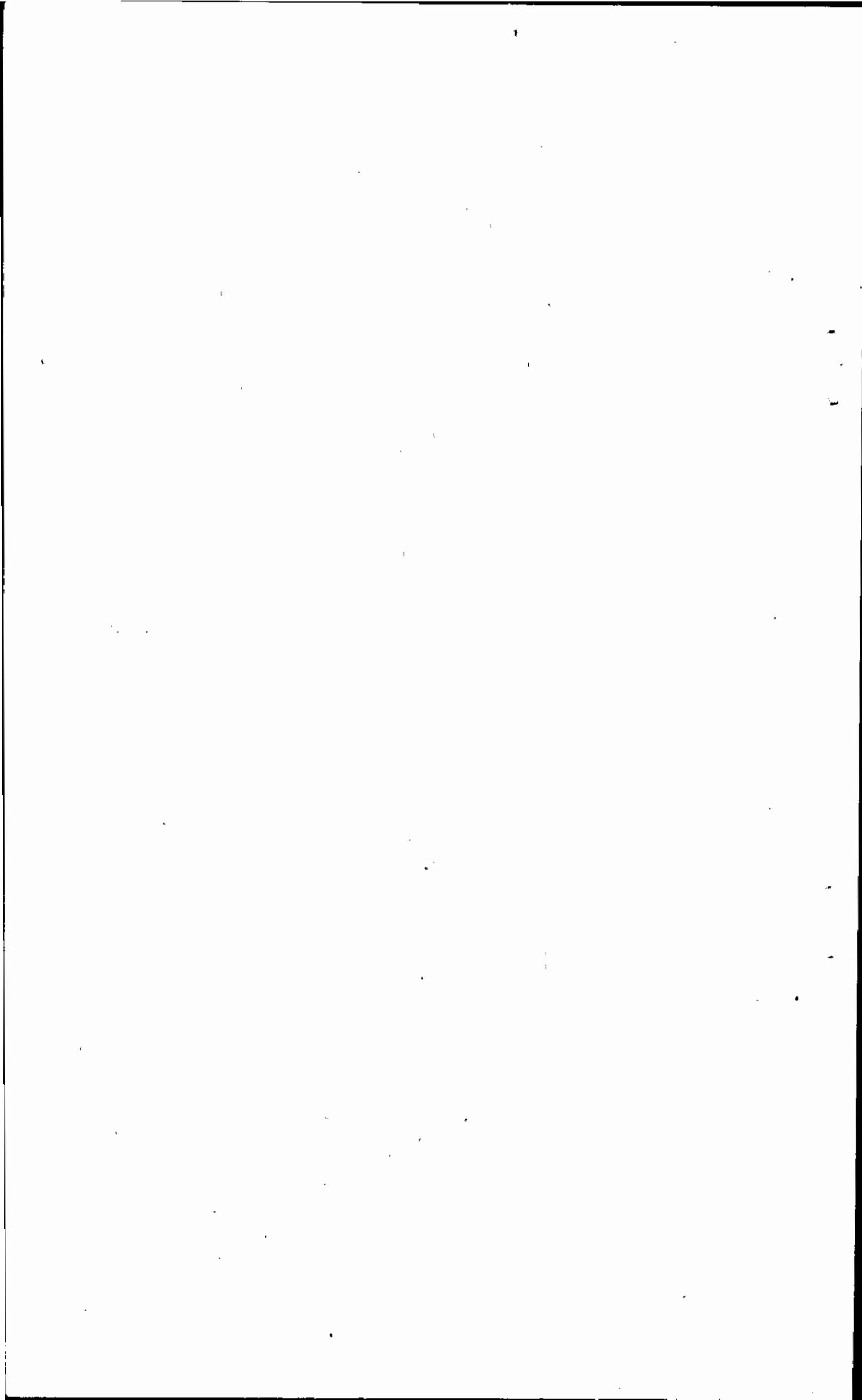
1960

39. Para 4(i) Page 334 of Audit Report for the year 1960 read with Serial No. 1 Page 334 of Audit Report for the year 1983-84 - Outstanding Recoveries - Rs. 99,380/-.

5-4-88

The Administrative Department stated that the case was pending in the High Court, Multan but it appeared that the representative of the Department had not been vigilant, as no date of hearing had been fixed during 1986-87. The Committee directed the Department to take disciplinary action against the negligent officer, who did not pursue the case in the Court in 1986-87.

The para was kept pending.



CHAPTER - II

BOARD OF REVENUE , PUNJAB

The Committee examined the Accounts of the Board of Revenue, Punjab in its meetings held on 8.12.1987 and 14.4.1988.

APPROPRIATION ACCOUNTS FOR 1983 - 84

1. Page 14 of Appropriation Accounts for the year 1983-84 -  
Grant No. 2 - Land Revenue - Excess Rs. 97,56,683/-

8-12-87

The Department explained that the expenditure of Rs. 4,77,134/- of the Consolidation Department was wrongly booked as Rs. 14,70,000/- by Accountant General Office. In this way there was an overall saving of Rs. 45,61,833/- and not excess of Rs. 97,56,683/- as shown in the Audit Report. The Audit pointed out that this was due to non-reconciliation of figure by the Department with the Accountant General. As the Accounts have now been closed, no useful purpose would be served by this late reconciliation. The Committee directed that this discrepancy may be got verified by Audit and report submitted in the next meeting.

The item was kept pending.

2. Page 18 of Appropriation Accounts for the year 1983-84 -  
Grant No. 4 - Stamps - Excess Rs. 7,36,709/-

8-12-87

The Department explained that the excess expenditure was incurred on account of commission charges to be paid to the stamp vendors. The explanation of the Department was accepted and the item was settled.

3. Page 25 of Appropriation Accounts for the year 1983-84 -  
Grant No. 6 - Registration

8-12-87

Excess Rs. 63,681/-

The item was dropped, as recommended by the Audit.

4. Page 33 of Appropriation Accounts for the year 1983-84 -  
Grant No. 9 - Irrigation-520-529-Hill Torrent - Others.

8-12-87

Excess Rs. 625/-.

The explanation of the Department was accepted and the item was settled.

5. Page 52 of Appropriation Accounts for the year 1983-84 -  
Grant No. 10 - GA - 10 Commissioners.

8-12-87

Saving Rs. 1,41,526/-.

The item was settled,

6. Page 54 of Appropriation Accounts for the year 1983-84 -  
Grant No. 10 - GA - Tax Management.

8-12-87

Excess Rs. 19,022/-.

The item was settled.

#### RELIEF COMMISSIONER PUNJAB

7. Page 172 of Appropriation Accounts for the year 1983-84 -  
Grant No. 27 - Relief - Saving Rs. 49,16,514/-.

8-12-87

The explanation of the Department that the expenditure being of unforeseen nature was accepted and the item was settled.

8. Page 253 of Appropriation Accounts for the year 1983-84 -  
Grant No. 44 - Loans to Municipalities Port Funds etc.

8-12-87

Saving Rs. 6,33,007/-.

The Department explained that the amount sanctioned through supplementary grant was released late i.e. on 20th June, which could not be utilized in time. The Committee was satisfied with the explanation and the item was settled.

DRAFT PARAS ( 1983 - 84 )

BOARD OF REVENUE, PUNJAB

9. Para 10(1) Page 32 of Audit Report for the year 1983-84 -  
Misappropriation ( Rs. 13, 97, 865/- ).

8-12-87

Deputy Commissioner, Sahiwal - 1970-71 to 1972-73

1) Rs. 8,04,895/-

The account and disbursement of Rs. 8,04,895/- has been verified.

2) Rs. 1,70,677/-

The disbursement of Rs. 1,70,677/- verified Committee directed that the

The efforts for tracing out the record of the remaining amount may be continued. The Administrative Department assured the Committee that it will be reported positive progress by two months. The Committee further directed that the responsibility for this long outstanding delay in finalization of this case may be fixed and this report submitted in the next meeting.

The para was kept pending.

14-4-88

The Department stated that the record relating to the balance amount of Rs. 1,71,472/36 was now available for verification. It was accepted by them that there had been a codal irregularity in this case because the amount drawn from the treasury should have been accounted for. They, however, assured that there had been no misappropriation and action will be taken against the officers responsible for this lapse.

The Public Accounts Committee observed that in its last meeting held on 8.12.1987 they had given the Department two month's time to report progress and to fix responsibility on the defaulter, but it had failed to comply with that directive. Had the Department made earnest efforts in this regard, they would not only have punished the culprit but also got the accountal verified by Audit within the period of two months. This should indifference on the part of the Department towards the directive given by the Committee which was regertable. It, therefore, directed that immediate inquiry shculd be held against the officers responsible for this lapse and a report submitted to the Public Accounts Committee Secretariat within one month. It was also decided that a copy of the minutes of the meeting relating to this para should be sent to the Chief Secretary for necessary action in the matter.

The para was kept pending.

10. Para 10(2) Page 33 of Audit Report for the year 1983-84 -  
Misappropriation ( Rs. 15,263/- ).

8-12-87

Deputy Commissioner, Sahiwal - 1972 - 73,

The efforts for tracing out the record of the remaining amount may be continued. The Administrative Department assured the Committee that it will report positive progress by two months. The Committee further directed that the responsibility for this long outstanding delay in finalization of this case may be fixed and this report submitted in the next meeting.

The para was kept pending.

14-4-88

The Public Accounts Committee observed that in its last meeting held on 8.12.1987 they had given the Department two month's time to report progress and to fix responsibility on the defaulter, but it had failed to comply with that directive. Had the Department made earnest efforts in this regard, they would not only have punished the culprit but also got the accountal verified by Audit within the period of two months. This should indifference on the part of the Department towards the directive given by the Committee which was regrettable. It, therefore, directed that immediate inquiry should be held against the officers responsible for this lapse and a report submitted to the Public Accounts Committee Secretariat within one month. It was also decided that a copy of the minutes of the meeting relating to this para should be sent to the Chief Secretary for necessary action in the matter.

The para was kept pending.

11. Para 10(3) Page 33 of Audit Report for the year 1983-84 -  
Misappropriation ( Rs. 6,433/- ).

8-12-87

Deputy Commissioner, Bahawalnagar - 1982 - 83 .

The Department explained that the amount has since been reconciled and verified by the DAC in its meeting of 6.5.1986 but the Committee decided that action against the persons responsible for this temporary utilization of the amount may be taken and reported to the Committee within next two months.

The para was deferred.

14-4-88

The Department stated that the official concerned Mr. Muhammad Jamil S/o Fayyaz Khan, Junior Clerk, had since died and no further action was possible.

The Committee decided to settle the para.

12. Para 10(4) Page 33 of Audit Report for the year 1983-84 -  
Misappropriation Rs. 32,000/-.

8-12-87

Deputy Commissioner, Kasur - 1978-80.

The explanation of the Department was accepted and it was decided to drop this para subject to verification of realization of the amount.

14-4-88

The explanation of the Department was accepted and the para was settled.

13. Para 10(5) Page 34 of Audit Report for the year 1983-84 -  
Misappropriation (Rs. 11,500/-).

8-12-87

Deputy Commissioner, Bahawalnagar - 1982 - 83 .

The para was settled.

14-4-88

This para had already been settled by the Public Accounts Committee in its meeting held on 8.12.1987 and should not have been included in the working paper.

14. Para 10(6) Page 34 of Audit Report for the year 1983-84 -  
Misappropriation (Rs. 11,000/-).

8-12-87

Deputy Commissioner, Bahawalpur - 1980 - 81 .

The deposits of Rs. 11,000/- had been verified. The Department has undertaken to probe into the unnecessary retention of Government money from June, 1981 to October, 1987 and submit a report within two months.

The para was deferred.

14-4-88

It was noted that in this case also the Department had not taken any action on the directive of the Public Accounts Committee given in its meeting held on 8.12.1987. The Committee again expressed its displeasure at the indifferent attitude of the Department. However, it agreed to give a further period of one month to the Department to complete the inquiry and submit a report to the Committee.

The para was kept pending.

15. Para 11 Page 35 of Audit Report for the year 1983-84 - Undue Financial Aid to Contractor/Loss of Revenue Rs. 23,263/-.

8-12-87

The recovery of Rs. 8,757/50 had been verified. The Department has undertaken to effect the balance recovery within two months.

The para was deferred.

14-4-88

The Department stated that out of the balance amount of Rs. 14,066/- an amount of Rs. 6,000/- had been recovered. The remaining amount will have to be written off by the competent authority.

The para was settled subject to verification of Rs. 6,000/- and sanction to write off Rs. 8,066/- and its verification by Audit.

16. Para 12 Page 35-36 of Audit Report for the year 1983-84 - Excessive Expenditure on Residential Telephone Rs. 48,692/-.

8-12-87

The explanation of the Deputy Commissioner regarding justification of excess expenditure incurred over and above the prescribed limit on residential Telephones had been obtained and relaxation was being sought from the Finance Department. The Accountant General informed that Finance Department had already suggested on the file that it should be decided by the Public Accounts Committee. The representative of the Finance Department was of the view that the case should be referred to the Finance Department for decision. The Committee agreed to this suggestion and the para was kept pending till the Finance Department decides the issue.

14-4-88

The Department stated that the case was pending with the Finance Department, which was last reminded on 3.4.1988. The representative of the Finance Department assured that the matter will be finalized shortly.

The para was kept pending.

1972 - 73

17. Para 3 Page 19 of Audit Report for the year 1972-73, read with at Serial No. 11 Page 336 of Audit Report for the year 1983-84 - Outstanding recoveries - Rs. 68,828/-.

14-4-88

Deputy Commissioner, Sahiwal.

The para was settled.

18. Para 5 Page 19 of Audit Report for the year 1972-73, read with at Serial No. 12 Page 336 of Audit Report for the year 1983-84 - Outstanding recoveries of Rs. 14,00,57,320/-.

14-4-88

The Department explained that at the time when the Settlement Organization was wound up on 30.9.1984, no handing over/taking over charge of files/record took place. The record was placed in a room which was then sealed and handed over to the Revenue Department. Lakhs of files were lying in the store and the Department did not have sufficient number of staff to go through those files. Recently a Special Committee comprising Additional Revenue Commissioner and Director General Gazetteer, had been formed, which had been assigned the duty trace out the record of the Settlement Department. The Department, therefore, requested for some more time to complete the job.

The Committee directed that the relevant record/files should be traced out immediately and efforts made to satisfy the Audit observation.

The para will remain pending.

1970 - 71

19. Para 6 Page 19 of Audit Report for the year 1970-71, read with at Serial No. 10 Page 334 of Audit Report for the year 1983-84 - Unauthorised Payment without Measurement Rs. 10,810/-.

14-4-88

Deputy Commissioner, Attock.

The Department stated that with the concurrence of Finance Department, it had regularized the expenditure of Rs. 10,810/- already incurred by Deputy Commissioner, Attock on the construction of a canteen and a shed, which had also been verified by Audit.

The para was settled.

### CHAPTER - III

#### CO-OPERATIVE DEPARTMENT

The Committee examined the Accounts of Co-operative Department in its meeting held on 13.4.1988.

#### APPROPRIATION ACCOUNTS - 1983 - 84

1. Page 156 of Appropriation Accounts for the year 1983-84 - Grant No. 21 - Co-operation - Excess Rs. 5,06,156/-.

13-4-88

The explanation of the Department was accepted and the item was settled.

#### DRAFT PARA - 1972 - 73

2. Para 27 Page 26 of Audit Report for the year 1972-73, read with at Serial No. 13 Page 336 of Audit Report for the year 1983-84 - Mis - appropriation of Rs. 4,979/-.

13-4-88

The Department explained the latest position of the case. Since the matter was subjudice, the para was kept pending.

## CHAPTER - IV

### EDUCATION DEPARTMENT

The Committee examined the Accounts of Education Department in its meetings held on 23.12.1987 and 20.4.1988.

#### APPROPRIATION ACCOUNTS - 1983 - 84

1. Page 105 of Appropriation Accounts for the year 1983-84 -  
Excess Expenditure of Rs. 24,84,82,359/- (Grant No. 15 - Education.

23-12-87

The explanation of the Department was accepted as they had to pay extra salary of one month to the staff due to Eid-ul-Fitr.

The item was settled.

#### DRAFT PARAS - 1983-84

2. Para 24(1) Page 63-64 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 12,651/-.

23-12-87

On the recommendation of the Accountant General, the para was settled.

3. Para 24(2) Page 64 of Audit Report for the year 1983-84 - Loss to Government Rs. 12,500/-.

28-12-87

On the recommendation of the Accountant General, the para was settled.

4. Para 24(3) Page 64 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 17,097/-.

23-12-87

On the recommendation of the Accountant General, the para was settled.

5. Para 24(4) Page 64-65 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 24,129/-.

23-12-87

The Committee expressed their concern over the loss and directed that the Administrative Secretary should look into the matter personally. He promised to hold a detailed inquiry as per directions of the Public Accounts Committee.

Subject to above observations, the para was settled.

- 6.. Para 25(1) Page 65 of Audit Report for the year 1983-84 --  
Misappropriation of Rs. 15,445/-.

23-12-87

Subject to verification by Audit, the para was settled.

- 7.. Para 25(2) Page 66 of Audit Report for the year 1983-84 -  
Misappropriation of Rs. 61,175/-.

23-12-87

The Department was directed to pursue the case expeditiously.

The para was kept pending.

20-4-88

It was explained that an inquiry officer was appointed who could not complete the inquiry on account of his transfer one after the other. The next inquiry officer could not complete the inquiry as he was also retired. The Committee directed that this inquiry should be expeditiously completed within three months time.

The para would remain pending.

8. Para 25(3) Page 67 of Audit Report for the year 1983 - 84 -  
Misappropriation of Rs. 16,058/-.

23-12-87

As per recommendation of the Audit, the para was settled.

9. Para 25(4) Page 67 of Audit Report for the year 1983 - 84 -  
Misappropriation of Rs. 2,30,710/-.

23-12-87

The Administrative Department explained that with the nationalisation of the Education in 1972, it was felt necessary to collect

donation in order to meet the day to day needs of the Department. The Administrative Department was directed that in case the donations were necessary for the better interest of the institution, it should be ensured by the competent authority that these were collected scientifically, accounted for under authority and the same were utilised systematically and thoroughly. The Administrative Department promised to issue instructions to the lower formation accordingly.

Subject to the above observations, the para was settled.

10. Para 26(1) Page 68 of Audit Report for the year 1983-84 -  
Irregular expenditure of Rs. 29,230/-.

23-12-87

Explanation of the Department was accepted and the para was settled.

11. Para 26(2) Page 69 of Audit Report for the year 1983-84 -  
Irregular Expenditure of Rs. 23,692/-.

23-12-87

Explanation of the Department was accepted and the para was settled.

12. Para 27 Page 69 of Audit Report for the year 1983-84 -  
Unnecessary and Novel Expenditure of Rs. 8,310/-.

23-12-87

The Administrative Department pointed out that the irregular expenditure was brought to the notice of Department in 1972 and the defaulting Principal retired in 1979. Thus, no action was taken against the Principal for seven long years and she was allowed to retire from service. The Committee directed that the Administrative Department should hold an inquiry and fix responsibility against the officer who failed to take timely action, as also against the officer/official who passed the bill for this novel expenditure. The Department was further directed to issue instructions that such irregular expenditures should not be incurred in future. The Administrative Department promised to carry out the directives of the Public Accounts Committee.

The Finance Department should be approached by the Department for regularization of the amount incurred on the purchase of novel items.

Subject to above observations, the para was settled.

13. Para 28 Page 69 of Audit Report for the year 1983-84 -  
Fraudulent Drawal of Pay/Leave Salary ( Rs. 20,231/- ).

23-12-87

The Committee desired that the result of the inquiry should be submitted to the Public Accounts Committee in the form of fresh working paper for its consideration.

The para was deferred.

20-4-88

It was explained that an inquiry officer was appointed who could not complete the inquiry on account of his transfer one after the other. The next inquiry officer could not complete the inquiry as he was also retired. The Committee directed that this inquiry should be expeditiously completed within three months time.

The para would remain pending.

1974 - 75

14. Para 2 Page 17 of Audit Report for the year 1974-75, read with Serial No. 18 Page 336 of Audit Report for the year 1983-84 - Loss of Rs. 10,325/- due to acceptance of Tenders at Higher Rates Government College of Science, Multan.

20-4-88

The ex post facto sanction having been accorded by Government and verified by Audit the para was settled.

1972 - 73

15. Para 30 Page 28 of Audit Report for the year 1972-73, read with Serial No. 17 Page 336 of Audit Report for the year 1983-84 - Unnecessary retention of Fees and Funds ( Rs. 38,500/- ) District Inspector of Schools, Gujrat.

20-4-88

As recommended by Audit the para was dropped.

1971 - 72

16. Para 29 Page 36 of Audit Report for the year 1971-72, read with Serial No. 16 Page 336 of Audit Report for the year 1983-84 - Misappropriation of Fees and Funds Rs. 1,13,574/- Government Lahore College for Women, Lahore.

20-4-88

It was observed that both the Clerks were reinstated by the

Competent Authority and served the Department for 1 2½ years and during this period no action for recovery was taken by the Department. The Committee directed that disciplinary action against the officers who did not take timely action for recovery may be inquired into. It was further observed that the responsibility of reinstating may also be inquired into and brought forth in the next meeting.

The para was kept pending.

1967 - 68

17. Para 119(i) Page 68 of Audit Report for the year 1967-68, read with Serial No. 14 Page 336 of Audit Report for the year 1983-84 - Misappropriation of Government Money ( Rs. 29,295/- ) District Inspectress of Schools, Bahawalnagar.

20-4-88

The case was subjudice in the High Court of Bahawalpur. The Committee directed the Department to pursue it vigorously.

The para would remain pending.

18. Para 116 Page 66 of Audit Report for the year 1967-68, read with Serial No. 15 Page 336 of Audit Report for the year 1983-84 - Theft of Government Money Rs. 24,855/- District Inspectress of Schools, Sargodha.

20-4-88

The write off having been sanctioned and verified by Audit, the para was settled.

## CHAPTER - V

### EXCISE AND TAXATION DEPARTMENT

The Committee examined the Accounts of Excise and Taxation Department in its meetings held on 16.12.1987 and 13.4.1988.

#### APPROPRIATION ACCOUNTS - 1983-84

1. Page 16 of Appropriation Accounts for the year 1983-84 - Grant No. 3 Provincial Excise.

16-12-87

Excess - Rs. 6,84,740/-.

The Department explained that the discrepancy occurred due to wrong booking. The explanation was accepted by the Committee. The amount of Rs. 1,75,000/- was not included in the final grant which was sanctioned for the purchase of car. The Committee directed that timely reconciliation should be carried out before the close of each year so that such a discrepancy may not occur.

The item was settled.

#### Superintendence

Excess - Rs. 48,141/-.

The excess amount of Rs. 48,141/- was due to advance payment of pay and allowances to the staff for Eid Festival. The explanation of the Department was accepted and the item was settled.

#### District Executive Establishment

Excess - Rs. 6,65,150/-.

The amount of Rs. 6,87,000/- sanctioned by Finance Department was not included in the final grant and the saving of Rs. 21,850/- was admissible being less than one percent. Similarly, the excess of Rs. 46,368/- was due to advance payment of pay and allowances to the staff on Eid Festival. The explanation of the Department was accepted and the item was settled.

#### Distilleries

2. Page 17 of Appropriation Accounts for the year 1983-84 - Grant No. 3 Provincial Excise - Excess Rs. 11,623/-.

16-12-87

The Department explained that the excess was due to advance

payment of pay and allowances to the staff on Eid Festival. The explanation of the Department was accepted and the item was settled.

Superintendence

Excess - Rs. 48,141/-.

The excess amount of Rs. 48,141/- was due to advance payment of pay and allowances to the staff for Eid Festival. The explanation of the Department was accepted and the item was settled.

District Executive Establishment.

Excess - Rs. 6,65,150/-.

The amount of Rs. 6,87,000/- sanctioned by Finance Department was not included in the final grant and the saving of Rs. 21,850/- was admissible being less than one percent. Similarly, the excess of Rs. 46,368/- was due to advance payment of pay and allowances to the staff on Eid Festival. The explanation of the Department was accepted and the items were settled.

Cost of Opium Supplied to the Provincial Excise Department

3. Page 17 of Appropriation Accounts for the year 1963 - 84 -  
Grant No. 3 - Provincial Excise.

16-12-87

Excess - Rs. 904/-.

The excess being within the permissible limit of one percent, required no explanation.

The item was dropped.

Excise Bureau

Saving - Rs. 1,044/-.

The excess being within the permissible limit of one percent, required no explanation.

The item was dropped.

All these explanations were accepted by the Committee; therefore the items were settled.

4. Page 29 of Appropriation Accounts for the year 1983 - 84 -  
Grant No. 8 - Other Taxes and Duties.

16-12-87

Saving - Rs. 46,312/-.

It item was settled as the saving was less than 2 percent and within the permissible limit.

Education Cess

Saving - Rs. 6,192/-.

The item was settled as the saving was less than 1 percent and within the permissible limit.

Cotton Fee

Excess - Rs. 19,592/-.

The item was settled as the saving was less than 1 percent and within the permissible limit.

Paddy Husking Tax

Saving - Rs. 1,28,034/-.

The Department explained that saving occurred due to the ban on fresh recruitment. The Audit recommended its acceptance and the item was settled.

5. Page 30 of Appropriation Accounts for the year 1983-84 -  
Grant No. 8 - Other Taxes and Duties.

16-12-87

Urban Immovable Property Tax

Excess - Rs. 4,34,383/-.

advance

The excess was due to payment of pay and allowances to the staff in 6/84 on account of Eid Festival. The explanation of the Department was accepted and the item was settled.

Charges In Connection With Tobacco Duties.

Saving - Rs. 11,713/-.

The expenditure was of unforeseen nature on account of claims of commission by the tobacco vendors. The explanation of the Department was accepted and item was settled.

DRAFT PARAS - 1983 - 84

6. Para 2(i) Page 319 of Audit Report for the year 1983-84 -  
Non realisation of Property Tax.

16-12-87

1963 - 64 to 1979 - 80.

The amount of Property Tax of Rs. 1,41,897/- was reduced to Rs. 33,172/- in the appeal by Director General which had been recovered and verified by Audit. A sum of Rs. 33,172/- instead of Rs. 1,14,897/8 due to reduction in appeal had since been recovered and verified by Audit.

The para was then settled.

7. Para 2(ii) Page 319 of Audit Report for the year 1983-84 -  
Non realisation of Property Tax - Rs. 57,387/-.

16-12-87

There was a dispute regarding the recovery as certain units claimed exemption. However, the A.D. stated that they had recovered Rs. 22,954/- which may be verified by Audit. Regarding the remaining amount, the A.D. assured that it will be recovered within three months.

The Committee acceded to their request, the para was kept pending.

13-4-88

The Department explained the circumstances under which the balance amount of Rs. 34,432/26 could not be recovered. The Department further explained that the matter is under correspondence between LDA/Department, the para was kept pending. However, the Department assured that they would effect the recovery within three months time.

8. Para 2(iii) Page 320 of Audit Report for the year 1983-84 -  
Non realisation of Property Tax - Rs. 14,098/-.

16-12-87

The para was settled as recommended by Audit.

9. Para 2(iv) Page 320 of Audit Report for the year 1983-84 -  
Non realisation of Property Tax - Rs. 62,926/-.

16-12-87

The para relates to the property known as General Bus Stand, Faisalabad, which remained under the administrative control of F.D.A. upto 31.5.1983. The said property was subsequently transferred to Municipal Corporation, Faisalabad, and they claimed exemption from

the property tax being vested in the local authority since 1983-84 onwards. The F.D.A. was of the view that with the transfer of charge of the General Bus Stand, all liabilities prior to the date were also transferred to the Municipal Corporation but this argument had not been needed by the Administrative Department and all efforts were being made to effect recoveries.

The para was kept pending.

13-4-88

The Department explained certain difficulties with regard to the recovery of the balance amount of Rs. 62,926/- . The Department, however, stated that the matter was being pursued by it effectively and assured that the amount will be recovered soon as the Corporation had now owned the liability to make the payment. The Department requested for a period of three months for finalizing the issue which the Committee allowed.

The para will remain pending.

10. Para 3 Page 320 and 321 of Audit Report for the year 1983-84 - Non recovery of Revenue Rs. 99,220/-

16-12-87

The Audit pointed out that the para related to the serious financial irregularities of not carrying forward all the recoverable amounts. As such the recoverable amount piled up. The Public Accounts Committee directed that the internal Audit should be strengthened. The recovery of Rs. 19,297/- in 51 cases and exemption of Rs. 4,140/- in 72 cases should be got verified by Audit. The remaining amount of Rs. 75,783/- may be recovered.

The para was kept pending.

13-4-88

The Department accepted that there was slackness on their part not to recover the amount of Rs. 75,783/- in time. However, they explained that the agricultural land was converted into residential plots, and as such the problem had been created how to differentiate the land converted into residential plots. The Director General undertook to look into the matter personally so that it is settled as early as possible. The explanation given by the Department regarding the progress was not found satisfactory by the Committee. The Director General requested for three months time which the Committee granted with the direction that no further extension in time will be asked for.

The para was kept pending.

11. Para 4 Page 321 and 322 of Audit Report for the year 1983-84-  
Short Realisation of Property Tax ( Rs. 20,283/60 ).

16-12-87

Out of Rs. 20,283/60, a sum of Rs. 6,222/- had since been recovered. The Department stated that strenuous efforts were being made to recover the balance amount of Rs. 14,062/-. Audit pointed out that the Department should take steps to evaluate the properties according to the data available from the Government agencies such as WAPDA, Central Government, national banks etc. By these methods the property tax is likely to be raised enormously. The Audit further pointed out that the Cantonment Board had its own procedure of assessment of the Property Tax and out of its receipts it parted with 15 percent to the Cantonment Board Tax. This 15 percent was on the basis of its own data of evaluation which unfortunately was not based on facts and this amount also in most cases was not recovered by the Provincial Government. The Department should find ways and means to make recoveries in the national interest.

The para was kept pending.

13-4-88

The entire amount having been recovered, the para was settled.

12. Para 5 Page 322 of Audit Report for the year 1983-84 - Short Realization of Property Tax due to Irregular Allowance  
Rs. 14,288/-.

16-12-87

The amount having been recovered, the para was settled.

13. Para 6 Page 322 of Audit Report for the year 1983-84 - Non recovery of Token Tax - Periodical Token Rs. 3,91,104/-.

16-12-87

The Administrative Department explained that the reasons of non-recovery of Token Tax was not unknown to the Committee.

The Transport Department ran into deficit on account of providing relief to the students and for unionism. The Department was making all efforts to make it efficient and viable. So far as this amount was concerned, it was not likely to be recovered and they were making out a case for sanction of write off.

The para was kept pending.

13-4-88

The para was kept pending. The Department was directed to

prepare a consolidated statement showing total dues recoverable from various Government Departments, and present the same before the Public Accounts Committee as early as possible.

14. Para 4 Page 323 of Audit Report for the year 1983-84 - Delay in Disposal of Inspection Reports.

16-12-87

The Public Accounts Committee desired the disposal of all the outstanding Audit Inspection Reports.

The item was settled.

15. Para 5 Page 324 of Audit Report for the year 1983-84 - Internal Audit / Check System .

16-12-87

The Internal Audit should be strengthened so that the performance of the Department may be improved.

The item was settled.

16. Para 6 Page 324 to 332 of Audit Report for the year 1983-84 - Comparative Statement of Receipts.

16-12-87

The Administrative Department explained that the cotton fee used to be collected by the Agriculture Department previously. However it was incorrect that the cotton fee was gradually going in a loss. In fact it was on the increase with the exception of the year 1983-84, when it went in loss on account of shortfall of the crop. However, as the production of cotton could not be exactly anticipated, variations in actuals had to be accepted as a matter of course. The explanation of the Department was accepted and the item was settled.

Item (ii) same as above.

#### Property Tax

(i) The explanation of the Department that variation was due to the fact that actual figures included unpaid share of Local Bodies was accepted by the Committee.

(ii) The Public Accounts Committee desired that timely reconciliation with Audit Office may be carried out to determine the exact net earning of the Government and may be brought home to the lower formation.

(iii) The reconciliation was further stressed.

With these observations the items were settled.

Motor Vehicles

Item I- iv

The Department stated that the figures were not correct. In fact there was misposting and gradually every year it was on the increase. The Committee stressed for timely reconciliation.

The items were settled.

Entertainment

The Public Accounts Committee settled the issue in view of the recommendation of Audit.

CHAPTER - VI

FORESTRY, WILDLIFE AND FISHERIES DEPARTMENT

The Committee examined the Accounts of Forestry, Wildlife and Fisheries Department in its meetings held on 22.12.1987 and 20.4.1988.

APPROPRIATION ACCOUNTS - 1983-84

1. Page 21 Note of Para 1 of Grant No. 5 Forest - Excess Rs. 52,89,940/-.

22-12-87

The Department explained that the sanction for Rs. 15.00 lac was issued on 27-6-1984 after the announcement of the supplementary Budget for 1983-84. As such, it could not be accounted for in R.E. 1983-84 and thus remained uncovered as indicated in the sanction.

The explanation of the Department was accepted and the item was settled.

2. Page 214 of Appropriation Accounts for the year 1983-84 - Grant No. 36 Un-necessary/Excess in Supplementary Grant/Appr.

22-12-87

1) Sanction for Rs. 10,32,000/- was issued ( on 28-6-1984 ) after the announcement of the Supplementary Budget for 1983-84. As such, it could not be accounted for in the Revised Estimate 1983-84. The explanation of the Department was accepted and the item was settled.

2) The improvement of Picnic Spot of Chhangi Manga National Park was financed by the Services, General Administration and Information Culture and Tourism Department when the revised estimates were already finalized by the Finance Department. As such, necessary funds could not be allocated. This resulted in excess of Rs. 4,10,000/- which was unavoidable.

The explanation of the Department was accepted and the item was settled.

3) The unfunded Scheme " Development of Park in North of Lahore " was finally approved on 18-6-1986. The R.E. were finalized by the Finance Department before 20-5-1984 due to which demand could not be accepted by them. However, the A.A. was authenticated by Finance Department on 28-6-1984 subject, to the condition that the expenditure would remain uncovered.

The explanation of the Department was accepted and the item was settled.

4) The salary of the staff for the month of 6/1984 was disbursed during the same month under the directions of the Government this resulted in the excess Rs. 6,44,231/-.

The explanation of the Department was accepted and the item was settled.

DRAFT PARAS - 1983 - 84

3. Para 36 Page 80 of Audit Report for the year 1983-84 - Suspected Mis-appropriation (Rs. 6,46,614/52).

22-12-87

The Committee directed that such a large amount of advance to the extent of Rs. 6,46,614/52, to Mr. Razi-ud-Din, Forest Ranger in the last month of financial year was not appreciable and the D.F.O. too failed to exercise effective financial control, being not enforcing his accountability in time. This facilitated misuse of Public money.

A copy of the report under section 177 CRPC submitted in court by Anti-Corruption should be supplied to Audit and also placed before Public Accounts Committee with their comments on bonafide of accountal. D.F.O. would also be proceeded against for lack of financial control.

Secretary Forest may please look into this alarming case personally and take deterrent steps to serve as an eye opener for others.

Para to be kept pending.

20-4-88

It was explained that Mr. Razi-ud-Din Ahmed, Forest Ranger submitted his account of paid vouchers which were adjusted, No amount was outstanding against him. A copy of the judgement was also shown to Audit.

The para was since settled.

4. Para 37 Page 81 of Audit Report for the year 1983-84 - Shortage of Stores (Rs. 1,28,211/-) Item wise position is as given below.

22-12-87

Item No. 1: Recovery of Rs. 350/- verified by Audit, item settled.

Item No. 2: Shishum Timber: re-conciliation verified by Audit, item settled.

Item No.3 - 11: Accountal/Adjustment of auction money amounting to Rs. 361/50 verified by Audit and the items from 3 to 11 settled.

Item No. 12-13: The Firewood had been struck off from the stock register on account of shrinkage and dryage.

Items settled subject to verification by Audit.

Item No. 14: Firewood 3055 Mds 22 seers; out of this, write off sanction/Adjustment of 1385 Mds 33 seers of Firewood had been verified by Audit. Balance would be recovered and verified by Audit.

The item pending.

Item No. 15- 21: The verification of the recovery of Rs. 102/- on account of shortage of Seed/Plants had been made by Audit.

The items settled.

Item No. 22: The recovery of shortage of Rs. 3,848/- may be effected and got verified by Audit.

Item kept pending.

Item No. 23: Write off sanction verified by Audit, item settled.

Item No. 24: The consumption of cement used on construction of Chak Dams be got verified by Audit, alongwith the completion Certificate.

Item pending.

-do- -do-      B. Timber for Rs. 837/-.

Recovery of Rs. 350/- verified by Audit. The balance amount of Rs. 487/- be recovered and got verified by Audit.

Item pending.

20-4-88

The amount having been verified by Audit, the para was settled.

1967 - 68

5. Para 134(iii) I/ Page 73 of Audit Report for the year 1967-68, read with Sr. No. 23 Page 338 of Audit Report for the year 1983-84 - Instructious expenditure - Rs. 14,094/-.

20-4-88

The Administrative Department explained that the case was pending

in the Supreme Court of Pakistan.

The para was kept pending.

1963

6. Para 28 Page 18 of Audit Report for the year 1963, read with Sr. No. 22 Page 338 of Audit Report for the year 1983-84 - Overpayment and Short Recoveries - Rs. 2,82,862/-, reduced to Rs. 30,640/-.

26-4-85

The Administrative Department explained that an amount of Rs. 11,000/- had been verified by Audit. The balance amount of Rs. 19,640/- was under adjudication. Next date of hearing had been fixed as 26-4-1985.

The para was kept pending.

CHAPTER - VII

FOOD DEPARTMENT

The Committee examined the Accounts of Food Department in its meetings held on 22.12.1987 and 4.4.1988.

APPROPRIATION ACCOUNTS - 1983 - 84

1. Pages 198 and 199 of Appropriation Accounts for the year 1983-84-  
Grant No. 33 - State Trading in Foodgrain of Sugar - Saving  
Rs. 3,41,98,203/-.

22-12-87

- (i) The item was dropped on the recommendations of the Finance Department.
- (ii) Saving Rs. 3,67,31,97,921/- The item was dropped on the recommendations of the Finance Department.
- (iii) Review Note No. 3. Accounts submitted to Accountant General for authentication, and the item was settled.

DRAFT PARAS - 1983 - 84

2. Para 32 Page 73 of Audit Report for the year 1983-84 - Non - deduction of Income Tax Rs. 17,11,004/-.

22-12-87

D.F.C. GUJRAT

The Department explained that the concerned directions were of prospective nature and would not be effective retrospectively. The Committee accepted the explanation.

The para was settled subject to verification by Audit.

4-4-88

It was observed that at this stage the Administrative Department was not in a position to recover any income tax dues. Therefore, the Committee directed that the Administrative Department should ascertain whether the person concerned was an assessee in 1979-80 and see whether any recovery was due from him in the light of the CBR's exemption made on 4-2-1980 and 9-2-1980 for the suppliers of rice. On the basis of that, the Administrative Department should intimate to the Income Tax Department that recovery of tax which was due from him should be made.

The progress in the matter should be furnished to the Assembly Secretariat.

The para will remain pending.

3. Para 33 Page 73 of Audit Report for the year 1983-84-  
Rs. 83,300/- Theft of Stores.

22-12-87

D.F.C. SAGODHA.

The para was kept pending with the directions to find out if it was already included in the Audit Report of 1982-83 as Para 27(5) and had not yet been discussed in the Committee meeting.

4-4-88

Being repetition of Para No. 27(5) of Audit Report for 1981-82 , the para was deleted.

4. Para 34(1) Page 74 of Audit Report for the year 1983-84-  
Gedown/Enroute shortage of Rs. 1,64,788/-.

22-12-87

1. MINCHINABAD

Sanction of write off of the amount of Rs. 4,148/- verified by Audit. The item was settled.

2. BAHAWALNAGAR

Deposit/recovery of Rs. 159/- verified and settled.

3. KASIMKA

The account of 0.468 M.Tons of wheat having been verified by Audit, the item was settled.

4. CHAK ABDULLAH (CHISHTIAN)

The amount of 49.388 M.Tons worth Rs. 92,548/78, had been written off and verified by Audit. The balance recovery of Rs. 38,600/82 had to be recovered, from Mr. Ghulam Mustafa Bokhari, FGI which he was paying in instalments. Total recovery when made would be got verified.

The item was kept pending.

b) Recovery/loss written off settled subject to verification by Audit.

4-4-88

It was intimated that recovery of the balance amount of Rs. 38,600/- has been effected and verified by Audit. Similarly, the recovery of Rs. 12,684/- has also been verified by Audit. Sanction for the write off of Rs. 20,000/- has been received by the Administrative Department.

The Committee directed that the sanction of write off should be submitted to the Audit for verification.

Subject to Audit verification, the para was dropped.

5. Para 34(2) of Audit Report for the year 1983-84 - Godown/  
Enroute Shortage of Rs. 4,98,416/-.

22-12-87

1. BAHAWALNAGAR

Settled as verified.

2. CHISHTIAN

Settled as verified.

3. CHISHTIAN

Settled as verified.

4. CHISHTIAN

Recovered/written off as verified; item settled.

5. MINCHINABAD

Settled.

6. Para 34(3) Page 75 of Audit Report for the year 1983-84 -  
Shortage of Rs. 5,248/-.

22-12-87

Settled.

7. Para 34(4) Page 76 of Audit Report for the year 1983-84 -  
Godown/Enroute Shortage of Rs. 14,692/-.

22-12-87

D.F.C. VEHARI

Cost of entire shortage was recovered and verified by Audit, the para was settled.

8. Para 34(5) Page 76 of Audit Report for the year 1983-84 -  
Godown/Enroute Shortage of Rs. 24,459/-.

22-12-87

THEENGMORE

Recovery /write off verified by Audit.

TALWANDI

Settled.

9. Para 34(6) Page 76 of Audit Report for the year 1983-84 -  
Godowan/Enroute Shortage of Rs. 19,412/-.

22-12-87

Settled.

10. Para 35(1) Page 77 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 4,90,752/-.

22-12-87

D.F.C. MULTAN

(i) Mr. Jameel Ahmad Siddiqi the then F. G. I/Incharge of Sugar center Multan, was held hundred percent responsible for recovery of Rs. 24,659/15 for making double entry in the daily sales register. He had been compulsarily retired. The Department was making efforts for making this recovery as arrears of land revenue through the Collector Multan. The Committee directed the Department to make strenuous efforts in this direction.

Item kept pending.

(ii) It was reported that the entire amount of Rs. 34,729/- had been recovered.

Item settled subject to verification by Audit.

(iii) It was explained that the entire amount had been recovered except the amount of Rs. 1,49,781/79 which was recoverable from 2 deptt holders. Efforts were being made to make recovery as arrears of land revenue through the Collector Multan.

The item kept pending.

(iv) Same as in the Item (i).

b-I As above.

B-II Settled subject to verification by Audit.

4-4-88

(i) The case is subjudice in the High Court and its decision is expected soon.

The item will remain pending.

(ii) Deposit of Rs. 34,729/- has been verified by Audit and this part of the para is dropped.

(iii) The case relating to the recovery of Rs. 1,49,781/- and Rs. 1,292/- from the depot holders concerned is with the Collector for recovery as arrears of land revenue. The Committee directed that expeditious efforts should be made to effect recoveries.

The Committee further directed that the Department should undertake a study of the present system of recoveries as arrears of land revenue and come out with some alternate proposals whereby public funds are recovered without loss or delay. Based on that, the Public Accounts Committee would make appropriate recommendation to the Government for bringing about necessary changes in the existing system of recovery of public dues.

(iv) The Department intimated that there was no recovery involved in the para as it related to two Treasury Challans related to different heads i.e. release of ration cards and establishment quota. Inadvertantly, the entries of both were made against one head.

The Committee directed that the record be submitted to the Audit for verification. Subject to verification, the item is dropped.

11. Para 35(2) Page 79 of Audit Report for the year 1983-84 - Loss to Government Rs. 1,23,438/-.

22-12-87

- |                 |   |                                                                                                                                                                                                  |
|-----------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Haroonabad   | - | Settled                                                                                                                                                                                          |
| 2. Fortabbas    | - | Settled                                                                                                                                                                                          |
| 3. Fortabbas    | - | Settled                                                                                                                                                                                          |
| 4. Bahawalnagar | - | Settled                                                                                                                                                                                          |
| 5. Bahawalnagar | - | As the police has filed the case as untraceable, the Department has no alternative but to make out a case for write off. Settled subject to sanction of write off and its verification by Audit. |

6 - 9	134 Murad	-	1000 Bags
281	Gijiani	-	141 Bags
	Chak Abdullah	-	500 Bags
	Yateem Wala	-	200 Bags

The account of above bags having been verified by Audit,  
the items were settled.

10.	Latifabad	-	Settled
11.	Dahranwala	-	Settled
12.	Donga Bonga	-	Settled

4-4-88

It was noted that the para was settled in a previous meeting of  
the Public Accounts Committee, held on 22-12-1987.

12. Para 35(3) Page 79 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 4,338/-.

22-12-87

D.F.C. VEHARI

Over payment of Rs. 4,338/- having been recovered and verified  
by Audit.

The para was settled.

13. Para 35(4) Page 76 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 5,525/-.

22-12-87

Settled.

14. Para 35(5) Page 80 of Audit Report for the year 1983-84 -  
Loss to Government Rs. 45,885/-.

22-12-87

Out of the amount of Rs. 45,885/- a sum of Rs. 20,500/- remained  
to be recovered. Case was subjudice in the court of law and the  
Department was directed to make efforts to get this case finalised.

The para was kept pending.

4-4-83

An amount of Rs. 14,500/- remains to be recovered from Mr. Saeed Ahmad who has been declared deserted by the court of law.

It was intimated that disciplinary action against the officials concerned will be initiated after the recovery from Mr. Saeed Ahmad is effected.

The Committee directed that more serious efforts should be made to effect the recovery.

The para will remain pending.

1968 - 69

15. Para 54 Page 58 of Audit Report for the year 1968-69 read with Serial No. 20 Page 338 of Audit Report for the year 1983-84-  
Loss of Rs. 5,17,643/- due to late disposal of stock.

4-4-88

The Committee was informed that the matter of recovery of dues involved in the para was under correspondence between the Provincial and the Federal Governments.

The Committee observed that vigorous efforts should continue in order that the amount due from the Federal Government is recovered, as early as possible.

The Committee further observed that the Administrative Department should provide a break-down of Rs. 5,17,643/- to the Assembly Secretariat within one month. The Finance Department was also requested to provide to the Committee information regarding the total claims of Punjab Government against the Federal Government in its next meeting.

The para will remain pending.

1962

16. Para 71 Page 52 of Audit Report for the year 1962 read with Serial No. 19 Page 336 of Audit Report for the year 1983-84 -  
Outstanding Recoveries Rs. 53,53,716/-.

4-4-88

The Committee directed that the names and addresses of the heirs of the Muslim Members of the Syndicate should be produced before the Public Accounts Committee so that necessary action for the recovery of the outstanding amounts could be initiated. All other relevant information on the basis of which the Custodian gave his decision should also be sent to the Assembly Secretariat. The above information

alongwith a copy of the judgement of the Custodian and the revision petition should also be sent to the Audit.

The Committee allowed two months for the compilation of the required information and its submission to the Assembly Secretariat/  
Audit.

The para will remain pending.

CHAPTER - VIII

HEALTH DEPARTMENT

The Committee examined the Accounts in respect of Health Department in its meetings held on 2.12.1987 and 19.4.1988.

APPROPRIATION ACCOUNTS - 1983-84

1. Pages 106-107 of Appropriation Accounts for the year 1983-84 -  
Excess Rs. 6,02,45,136/-.

Grant No. 16 Health Department

2. Pages 200-201 of Appropriation Accounts for the year 1983-84 -  
Excess Rs. 2,90,10,115/- and Rs. 2,57,41,552/-.

2-12-87

Grant No. 34 State Trading in Medical Stores

The Committee recommended that the excess should be included in the Excess Budget Statement for regularization.

Subject to the above observation, the items were settled.

DRAFT PARAS - 1983-84

3. Para 38(1) Page 81 of Audit Report for the year 1983-84 -  
Embezzlement/suspected Misappropriation of Stores etc.  
( Rs. 3,26,116/- ).

2-12-87

Mayo Hospital, Lahore,

The Department explained that the record of consumption of medicines was not kept by the Hospital Dispensary but was maintained by the Ward concerned and in the instant case it was the Radium Ward of Radio Therapy Department. The record of receipt and consumption was available for verification by Audit. The Department, however, failed to produce the reply of the Medical Superintendent furnished at the time of inspection.

The Committee directed that the Audit should verify the record including its genuineness and report back to the Public Accounts Committee within two weeks.

The para was kept pending.

19-4-88

The Department explained that out of the total amount of Rs. 3,26,116/- there remained a balance of Rs. 16,492/- only. The Committee directed that the Administrative Department should approach the Finance Department for write off of the amount.

Subject to the write off by the competent authority and its verification by the Audit, the para was settled.

4. Para 38(2) Page 82 of Audit Report for the year 1983-84 -  
Embezzlement/suspected Misappropriation of Stores etc.  
( Rs. 32,500/- ).

2-12-87

D. H. O. Hospital, Faisalabad

The Committee did not feel satisfied with the explanation given by the Department regarding 3000 ML of Immersion Oil. The Administrative Department was directed to furnish the following details:-

- 1) Why such a large quantity of Immersion Oil was indented ?
- 2) How the Immersion Oil was spoiled or infiltrated ?
- 3) Who declared it to be unserviceable ?

The Administrative Department promised to hold an inquiry into the matter, headed by the Director of Health Services, and report back within two months.

The Committee also did not feel satisfied with the action of the recovery of Rs. 9,000/- having been effected from the Store Keeper and merely a show cause notice had been issued to him in this respect. The Committee observed that prima facie the Store Keeper was guilty and suitable action should have been taken by the Administrative Department instead of merely serving the show cause notice to him. The Administrative Department promised to suspend the Store Keeper concerned and suitable disciplinary action would be taken against the culprit.

The para was kept pending.

19-4-88

The Committee was informed that the amount had been deposited by the Store Keeper, Mukhtar Ahmed, who was under suspension at present. The Store Keeper had requested the Department to allow him to retire from service as he was a patient of hypertension. The Audit pointed out that only a sum of Rs. 9,000/- had been verified and the remaining amount was yet to be verified.

The Committee directed the Department to get the recovery

verified by Audit and to proceed against Mr. Mukhtar Ahmed according to the rules and even if he was allowed to retire, the Committee would have no objection.

Subject to the above observations, the para was settled.

5. Para 38(3) (4) and (5) Pages 82 and 83 of Audit Report for the year 1983-84 - Embezzlement/suspected Misappropriation of Stores etc. ( Rs. 6,401/-, Rs. 65,672/- and Rs. 11,680/- ).

2-12-87

- 3) Dental Hospital, Lahore.
- 4) Dental Hospital, Lahore.
- 5) Dental Hospital, Lahore.

The Committee was informed by the Department that in certain cases there was embezzlement. Case was lodged with the police and the record was lying in the Anti-Corruption Department. Inspite of their best efforts the Department, could not get back the record from the said Department.

The defaulting Cashier, Mr. Muhammad Ramzan, was fined Rs. 96,500/- by the High Court which was stated to have been deposited by him in the Government Treasury. The Committee opined that since the fine had been imposed by the High Court and deposited in the Treasury in the relevant Head of Account. As such it might not have recouped the loss. The Administrative Department was directed to get the losses written off by the competent authority.

The Committee further directed that the deposit of Rs. 96,500/- should be got verified by the Department from the Audit and also a copy of the High Court's judgement be made available to it.

Paras were kept pending.

6. Para 38(3) Page 82 of Audit Report for the year 1983-84 - Embezzlement/suspected Misappropriation of Stores etc . ( Rs. 6,401/- ).

19-4-88

The Administrative Department informed the Committee that, as per PAC's directive, the amount of Rs. 83,753/- had been got written off by the competent authority. Moreover, two-third record had been received back from the Anti-Corruption Department while efforts were being made to get back the remaining record from the above said Department which had been produced into court as exhibit.

The Committee felt satisfied with the explanation of the Department and settled the para.

7. Para 38(4) and 38(5) Page 83 of Audit Report for the year 1983-84 - Embezzlement/suspected Misappropriation of Stores Etc ( Rs. 65,672/- and Rs. 11,680/- ).

19-4-88

The entire amount having been written off by the competent authority and verified by Audit, both the paras were settled.

8. Para 38(6) Page 83 of Audit Report for the year 1983-84 - Embezzlement/suspected Misappropriation of Stores Etc - ( Rs. 14,462/- ).

2-12-87

District Health Officer, Bahawalpur - 1981-82

As the recovery of Rs. 14,462/- had been verified by Audit, the para was settled.

9. Para 38(7) Page 83 of Audit Report for the year 1983-84 - Embezzlement/suspected Misappropriation of Stores Etc - ( Rs. 9,925/- ).

2-12-87

District Health Officer, Bahawalnager

Position having been verified by Audit, the para was settled.

10. Para 39 Page 84 of Audit Report for the year 1983-84 - Irregular Expenditure ( Rs. 16,201/- ).

2-12-87

Explanation of the Department was found to be satisfactory and the para was settled.

11. Para 40 Page 84 of Audit Report for the year 1983-84 - Outstanding Government Dues ( Rs. 27,381/- ).

2-12-87

The Administrative Department explained that out of the total amount of Rs. 27,381/-, sum of Rs. 16,448/- had been recovered from Punjab, Sind and Baluchistan Provinces leaving a balance of Rs. 10,933/- against the N.W.F.P. The Department further explained that a letter had been addressed to the N.W.F.P. Government for the recovery of the balance amount and their reply was awaited.

The Committee directed that the Department should continue their efforts for expeditious recovery of the amount.

The para was kept pending.

19-4-88

"The recovery of the entire amount of Rs. 27,381/- having been verified by Audit, the para was settled".

12. Para 41 Page 84 of Audit Report for the year 1983-84 - Splitting of the Purchases/Drawal of Funds to avoid lapse of Grant (Rs. 5,24,068/-).

2-12-87

Explanation of the Department was accepted on the recommendation of Audit and the para was settled.

13. Para 40 Page 30 of Audit Report for the year 1972-73 read with at Serial No. 26 Page 338 of Audit Report for the year 1983-84 - Embezzlement and Foregery - Rs. 1,54,000/-.

19-4-88

"The recovery of Rs. 1,45,000/- having been made and the balance amount written off and verified by Audit, the para was settled".

14. Pages 18 and 19 of Audit Report for the year 1983-84 - Non-reconciliation of Accounts.

2-12-87

Revised instructions having been issued by the Administrative Department in the matter, the item was settled.

15. Pages 347 and 349 of Audit Report for the year 1983-84 - Delay in the Preparation and submission of Pension Cases.

2-12-87

Since the delayed pension cases had been finalised, the item was settled.

**CHAPTER - IX**

**HOME DEPARTMENT**

The Committee examined the Accounts of Home Department in its meeting held on 3.12.1987 and 20.4.1988.

**APPROPRIATION ACCOUNTS - 1983-84**

1. Page 100 - 102 of Appropriation Accounts for the year 1983-84 -  
Grant No. 13 Police - Excess Rs. 6,26,09,450/-

3-12-87

The explanation of the Department was found satisfactory and the item was dropped.

2. Page 251 of Appropriation Accounts for the year 1983-84 -  
Unnecessary/Excessive Supplementary Grants/Appropriation 43 - Police Project.

3-12-87

The Department having reconciled the accounts with Audit, the item was settled.

3. Para 4 Page 61 of Appropriation Accounts for the year 1983-84  
1976 - 77 to 1983 - 84 - Consolidated Stores Accounts.

3-12-87

The item was settled subject to verification by Audit.

20-4-88

The explanation of the Department was accepted the item was settled.

**DRAFT PARAS - 1983-84**

4. Para 74(1) Page 171 of Audit Report for the year 1983-84 -  
Misappropriation/suspected Misappropriation Rs. 28,250/-.

20-4-88

The acquittance rolls having been verified, the para was settled.

5. Para 64(2) Page 171 of Audit Report for the year 1983-84 - Misappropriation/suspected Misappropriation Rs. 33,381/-.

3-12-87

The para was settled subject to the verification by Audit.

20-4-88

The entries of the diet register have been checked and verified by Audit, the para was settled.

6. Para 64(3) Page 171 of Audit Report for 1983-84 - Misappropriation, suspected Misappropriation Rs. 24,323/-.

3-12-87

The Secretary pointed out that the para did not relate to the sale proceeds but to shortage of store articles. The Audit has already dropped this Audit observation.

The explanation of the Department was accepted and the para was settled.

7. Para 64(4) Page 171-172 of Audit Report for the year 1983-84 - Misappropriation/suspected Misappropriation Rs. 16,000/-.

3-12-87

The Department explained that the land in question did not belong either to Government or to the Department. The Public Accounts Committee had already discussed this Para on 30-10-1986 and dropped it. However, the amount realized as lease money was deposited into the District Regimental Fund and treasury receipts had been got verified by Audit.

The Committee desired that the Department should proceed to determine the status of the land whether it belonged to the Municipal Committee, Bahawalnager or to the Police Department.

Subject to the above observation, the para was settled.

20-4-88

The para was settled.

8. Para 65 Page 172 of Audit Report for the year 1983-84 - Misuse of Departmental Receipts Rs. 65,824/-.

3-12-87

The Department was asked to pursue the case for regularization of the sanction by Finance Department.

The para was kept pending.

20-4-88

It was stated that dispensation from the operation of normal rules and regulations was being sought through a summary to the Chief Minister that it should be exempted on the analogy of Police Welfare Fund.

The para was kept pending.

9. Para 66 Page 172 of Audit Report for the year 1983-84 -  
Nondeduction of Income Tax Rs. 82,724/-.

3-12-87

1) Police Welfare Service Rs. 9,938/-.

The explanation of the Department was accepted and the item was settled.

2) Madina Motors Rs. 1,046/-.

The amount of Income Tax which had been deducted from Madina Motors may be got verified by Audit.

3) National Motors Rs. 71,740/-.

It was pointed out by the Department that the Income Tax must have been paid by the National Motors to tax authorities. The Department was directed to produce to Audit for verification a certificate to the effect that income tax had since been paid.

Subject to above observations, the para was settled.

20-4-88

The treasury challan for Rs. 1,046/- has since been verified by Audit, the para was settled.

10. Para 67 Page 173 of Audit Report for the year 1983-84-Over-payment of Inadmissible Fixed Travelling Allowance of Rs. 5,400/-.

3-12-87

The Departmental contention having been verified by Audit, the para was settled.

11. Para 68(1) Page 173 of Audit Report for the year 1983-84 -  
Non Disposal of Stores/Loss to Government Rs. 53,163/-.

3-12-87

The Departmental contention having been verified by Audit the para was settled.

12. Para 68(2) Page 173 of Audit Report for the year 1983-84 - Non Disposal of Stores Loss to Government Rs. 27,818/-.

3-12-87

The para was settled as the deposits of Rs. 12,999/- had been verified by Audit.

13. Para 69(1) Page 174 of Audit Report for the year 1983-84 - Irregular Expenditure Rs. 16,73,152/-.

3-12-87

The Department stated that the case of purchase of 16 Pick Ups costing Rs. 16,73,152/- was referred to the Finance Department, who had made certain observations, which were being reported. The para was settled subject to regularization of the purchase by the Finance Department.

20-4-88

The Department explained that the Department paid the custom duty through an oversight which had the exemption but after long efforts it was got refunded afterwards and against that refunded amount purchased another 19 vehicles and they did not exceed the budgetary allocations. It was just a procedural mistake.

The Public Accounts Committee dropped the objection and the para was settled.

14. Para 69(2) Page 175 of Audit Report for the year 1983-84 - Irregular Expenditure - Rs. 7,48,156/-.

3-12-87

The Committee observed that this amount should not have been spent at the close of the year and it should have been spread over the entire year.

With this observation, the para was settled.

15. Para 69(3) Page 175 of Audit Report for the year 1983-84 - Irregular Expenditure - Rs. 20,000/-.

3-12-87

The Department stated that this Audit observation had been settled by the Departmental Accounts Committee in which representatives of Finance Department and Audit were present. As such, it should not have been converted into draft para.

The Committee agreed with the contention of the Department and the para was settled.

16. Para 69(4) Page 175 - 176 of Audit Report for the year 1983-84 -  
Irregular Expenditure Rs. 1,20,561/-.

3-12-87

The explanation of the Department was accepted and the para was settled.

17. Para 69(4) (ii.) Page 175 of Audit Report for the year 1983-84 -  
Irregular Expenditure of Rs. 50,000/-.

20-4-88

The para was settled..

18. Para 70 Page 176 of Audit Report for the year 1983-84 - Undue Financial Aid to the Contractor Rs. 14,931/-.

3-12-87

The explanation of the Department was accepted and the para was settled.

19. Para 7 Page 347 of Audit Report for the year 1983-84 - Delay in the Preparation and Submission of Pension Cases.

3-12-87

The income of a civil servant immediately proceeding on retirement comes to an end. Delay in finalization of pension/G. P. Fund cases virtually amounted to financial strangulation of their families. Such delays are allowed to occur inspite of positive requirement of the rules and repeated instructions from Government. The Committee observed that this callous attitude of dealing officials must be curbed with strong hand and delinquents dealt with sternly. Secretary Home was asked to pay special personal attention to these cases.

Since the P. P. Os in all these cases had now been issued, the item was settled.

CHAPTER - X

INFORMATION DEPARTMENT

The Committee examined the Accounts of Information Department in its meeting held on 13.4.1988.

DRAFT PARA - 1971 - 72

1. Para 50 Page 44 of Audit Report for the year 1971-72 , read with at Serial No. 27 Page 340 of Audit Report for the year 1983-84 - Non recovery of Rs. 7,429/-.

13-4-88

The Audit had shown its satisfaction over the regularization and write off of the sanction. The explanation of the Department was accepted and the para was settled.

## CHAPTER - XI

### INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of Industries and Mineral Development Department in its meeting held on 24.12.1987.

#### INDUSTRIES DEPARTMENT

##### GENERAL OBSERVATION

24-12-87

The Audit explained that the performance reports in respect of different organizations were being prepared in order to have the overall working position of the Department.

Performance report regarding Shahdara was also under preparation.

#### APPROPRIATION ACCOUNTS - 1983-84

### INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

1. Page 51 of Appropriation Accounts for the year 1983-84 - Grant No. 10 General Administration - Excess Rs. 1,69,812/-.

24-12-87

The Administrative Department explained that excess occurred on account of disbursement of pay to the staff in June, 1984 on account of Eid-ul-Fitr falling in that month. As such the excess was unavoidable.

Item was settled.

#### GRANT NO. 22 - INDUSTRIES

2. Page 158 of Appropriation Accounts for the year 1983-84 - Saving Rs. 16,99,704/-.

24-12-87

Saving being less than 3%, the item was settled.

3. Page 159 of Appropriation Accounts for the year 1983-84 -  
Grant No. 22 - Industreis Saving Rs. 16,25,678/-.

24-12-87

The Administrative Department explained that the contractors failed to supply the raw wool within the stipulated period and their securities were forfeited. In all these cases action was taken after March, therefore, the amount of saving could not be surrendered in time.

Explanation of the Department was accepted and the item was settled.

(4), (5),

As the verification had been done by Audit, the items were settled.

(6) Surrender or withdrawal within grant or appropriation.

As the reconciliation had been done, the item was settled.

#### PRINTING AND STATIONERY

4. Page 176 of Appropriation Accounts for the year 1983-84 - Grant  
No. 29 - Stationery and Printing - Saving of Rs. 28,37,677/-.

24-12-87

As the saving was very nominal, the item was settled.

5. Page 200 of Appropriation Accounts for the year 1983-84 - Grant  
No. 34 - State Trading in Medical Stores and Coal - Excess of  
Rs. 19,561/-.

24-12-87

Explanation of the Department was accepted and the item was settled.

6. Page 223 of Appropriation Accounts for the year 1983-84 - Grant  
No. 36 - Development, Saving of Rs. 2,95,069/-.

24-12-87

The Committee directed that the amount pertaining to the posts which remained unfilled should have been surrendered. The Administrative Department assured to carry out the directive of the Public Accounts Committee in future.

The item was settled.

7. Page 223 of Appropriation Accounts for the year 1983-84-  
Grant - 36 - Development/575
- 

24-12-87

The reconciliation which was of course late showed that all grants were fully utilized and there was no saving.

The item was settled.

**PUNJAB SMALL INDUSTRIES CORPORATION**

8. Page 223-228 of Apprcpriation Accounts for the year  
1983-84 - 36 -Development-500-Economic Services - 740 -  
Grants and Subventions - 749 Other.
- 

24-12-87

Saving of 0.71% being very nominal. The item was settled.  
39-Industrial Development-9-722 Non-Financial Institution.

The Administrative Department explained that the scheme was under revision so the grant was released late. As such, reconciliation could not be carried out in time. The explanation of the Department was accepted.

The item was settled.

**PUNJAB MINERAL DEVELOPMENT CORPORATION**

9. Page 224 of Appropriation Accounts for the year 1983-84-  
Grant -36-Development-749-Others Feasibility Study for  
Establishment of Buequting Plant ( Punjab Mineral  
Development Corporation) - Saving Rs. 5, 00, 000/- Loans  
to Municipalities.
- 

24-12-87

The explanation of the Department was accepted on the advice of the Audit.

The item was settled.

10. Page 259 of Appropriation Accounts for the year 1983-84-  
Grant - 44 / Excess of Rs. 10, 00, 000/-
- 

24-12-87

The Administrative Department explained that the explanation was already in hand which had to be taken up under the directive. The Finance Department informed that the expenditure would remain uncovered and explainable to the Public Accounts Committee.

The explanation of the Department was accepted and the item was settled.

DRAFT PARAS - 1983-84

11. Para 79 Page 202 of Audit Report for the year 1983-84 -  
Wasteful Expenditure of Rs. 12,72,597/-.

24-12-87

The Administrative Department explained that the High Speed  
mills machinery was not suitable to the local market as such, the machinery  
had to be kept idle till such time that buildings were erected afresh.  
This caused delay in the installation of machinery.

The Committee accepted the explanation and settled the para.

12. Para 81 Page 204 of Audit Report for the year 1983-84 -  
Excessive Expenditure on Un-loading of Wagons - Rs. 55,689/-.

24-12-87

Subject to regularization of rates, the para was settled.

DRAFT PARAS - 1970-71

13. Para 73 Page 37 of Audit Report for the year 1970-71 - Loss  
of Rs. 7,377/-.

24-12-87

Recoveries having been verified by Audit, the para was settled.

14. Para 74 Page 38 of Audit Report for the year 1970-71 - Loss  
of Rs. 30,955/-.

24-12-87

Recoveries having been verified by Audit, the para was settled.

## CHAPTER - XII

### LABOUR DEPARTMENT

The Committee examined the Accounts of Labour Department in its meeting held on 13.4.1988.

#### DRAFT PARA - 1971 - 72

1. Para 69 Page 52 of Audit Report for the year 1971-72, read with at Serial No. 30 Page 340 of Audit Report for the year 1983-84.

13-4-88

The Secretary, Labour Department appeared before the Committee although Para No. 69 Page 52 of Audit Report for the year 1971 - 72, read with at Serial No. 30 Page 340 of Audit Report for the year 1983 - 84 had already been settled / dropped by the Public Accounts Committee in its meeting held on 8.6.1983.

## CHAPTER - XIII

### LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of Livestock and Dairy Development Department in its meetings held on 5.1.1988 and 13.4.1988.

15-12-87

The Committee took strong exception to the non-appearance of the Administrative Secretary, who is solely answerable to the Public Accounts Committee being the Principal Accounting Officer. The Committee further noticed the fact that the Secretary did not communicate the Assembly Secretariat for the information of the Committee reasons of his inability to attend the meeting. It was therefore decided to defer the consideration of the entire agenda pertaining to his Department to a date to be notified later on, and he shall explain the reasons of his non-participation in the meeting of 15.12.1987 resulting in the wastage of valuable time of the Committee and the Department.

### APPROPRIATION ACCOUNTS - 1983-84

1. Page 151-153 of Appropriation Accounts for the year 1983-84 -  
Excess Rs. 38,39,945/- Grant No. 20 - Vety.

5-1-88

Para - 1 Admn of the Grant Page 2 - 4 Para 4 of the Audit Report 1983-84/Excess over Grant/Appropriation.

The Department explained that the excess occurred due to the payment of the salaries of the staff in the year 1983-84 under Government directions.

The Committee accepted the explanation of the Department and this item was settled.

Page 153 Serial No. 8 - Appropriation Accounts/Review Note No. 3.

The Audit desired to have the financial review of certain experimental stations which were listed alongwith the working paper. The Administrative Department assured that arrears in respect of the financial review would be cleared as well as updated within one month. The Committee was satisfied with this assurance. The Committee asked the Department to submit the case of the delay in submission of the financial review in the next meeting.

With this observation the item was settled.

DRAFT PARAS - 1983 - 84

2. Para 100(1) Page 260 of Audit Report for the year 1983-84-  
Misappropriation/suspected Misappropriation Rs. 12,00,000/-.

5-1-88

General Manager, Livestock Farm, Rakh Ghulaman,  
District Mianwali ( 1981 - 82 ).

This relates to misappropriation of Rs. 12 lacs. The case was referred to the Anti-Corruption Establishment who registered a case against the following four officers/officials :-

- 1) Mr. Iham-ud-Din, Superintendent, LES, Rakh Ghulaman.
- 2) Mr. Muhammad Anwar, Acting Superintendent.
- 3) Mr. Muhammad Siddique, Accountant.
- 4) Mr. Saleem Akhtar Janjua, Cashier.

The case was referred to the Summary Military Court, Faisalabad for trial. The conviction in each case is enumerated seriatim :-

1) Mr. Iham-ud-Din

- (i) To suffer RI for one year.
- (ii) To pay a fine of Rs. 4 lac.

2) Mr. Muhammad Anwar

He was acquitted honourably.

3) Mr. Muhammad Siddique

- (i) To suffer RI for one year.
- (ii) To pay a fine of Rs. 4 lac.

4) Mr. Saleem Akhtar Janjua.

- (i) To suffer RI for one year.
- (ii) To pay a fine of Rs. 4 lac.

Subsequently the DMLA Sargodha remitted the unexpired portion of sentences of M/s Muhammad Siddique, Accountant and Mr. Saleem Akhtar Janjua, Cashier and fine.

The case was also tried departmentally and all the following three accused were held responsible for the embezzlement and they were awarded penalties as given below :-

(i) Mr. Iham-ud-Din, Superintendent

Dismissal from service with recovery of Rs. 11,62,036/73.

(ii) Mr. Muhammad Siddique, Accountant

Dismissal from service with recovery of Rs. 12,22,036/72

(iii) Mr. Saleem Akhtar Janjua, Cashier

Dismissal from service with recovery of Rs. 12,22,036/72

The Director, Anti-Corruption arranged the recovery of Rs. 1,90,004/- during investigation which was duly credited into the Government account, but it has yet to be verified by Audit.

The Department explained that Deputy Commissioner, Mianwali and Deputy Commissioner, Chakwal were being approached for recovery of Rs. 12,22,036/72 from Mr. Muhammad Siddique, and Rs. 12,22,036/72 from Mr. Saleem Akhtar Janjua respectively. The Department wanted some more time for getting a definite reply from both these Deputy Commissioners.

The Public Accounts Committee observed that this was a horrible state of affairs in which an amount of Rs. 12,00,000/- was embazzled by the delinquents. It reflected/adversely upon the efficiency of administration and laxity of control on the part of senior officers who facilitate the commission of offence by the petty officials in the field. It appears to the Committee that the system of working was highly defective which should be re-examined so as to introduce effective checks and counter checks in consultation with the Audit and the Secretary O & M. A Committee headed by Secretary Livestock should do the needful and place their recommendations before the Minister-in-Charge in this particular case. Besides the culprits mentioned in the working paper, responsibility of senior officers for contributory negligence and laxity of control should also be assessed discreetly and proceedings initiated for proportional recoveries from them too. As envisaged by principles for determination of responsibility for losses due to fraud/negligence as contained in Chapter - II of the Punjab Financial Rules Vol - II the case should also be reported to the C. M. for his information.

The para would remain pending.

13-4-88

General Manager, Livestock Farm Rakh Ghulaman,  
Mianwali - 1981-82

The amount of Rs. 1,90,154/06 had been verified by Audit. As to the balance amount all possible remedies were made available but to no effect. The Department explained that there is no alternative left now except to make out a case for write off sanction. Audit and the Finance Department concurred. The Department was directed that they should put up the progress within one and a half month. The Department further explained that a Sub - Committee had been set up to prepare the report which will be submitted to the Minister for Approval. A copy of the recommendations will be supplied to the Assembly Secretariat by the Department for the information of the Public Accounts Committee as early as possible. The Committee further decided that the Department

should chalk out a fool proof system so that such instances do not reappear in future.

The para was kept pending.

3. Para 100(2) Page 260 of Audit Report for the year 1983-84 - Misappropriation/suspected Misappropriation ( Rs. 9,000/- ).

5-1-88

Manager, Livestock Experimental Station, Rakh Chall,  
Lahore - 1980-81 to 1982-83.

The account of 200 bags of cattle feeds, Jehangirabad has since been verified by Audit.

The para was settled.

4. Para 101 Page 261 of Audit Report for the year 1983-84 - Outstanding Recoveries ( Rs. 2,77,932/- ).

5-1-88

- (i) The Department explained that the entire amount had since been recovered, the para was settled subject to verification by Audit.
- (ii) The facts stated in the Departmental reply may be got verified by Audit. The amount of the bill released and credited into the Government account may be verified by Audit.

13-4-88

The entire amount having been recovered and verified by Audit, the para was settled.

5. Para 102 Page 261 - 262 of Audit Report for the year 1983-84 - Irregular Expenditure ( Rs. 77,035/- ).

5-1-88

- (i) The Committee accepted the explanation of the Department and the item was settled.
- (ii) The Committee accepted the explanation of the Department and the item was settled.

The para was settled.

6. Para 7 Item 61 Page 350 of Audit Report for the year 1983-84 -  
Delay in Pension Cases

5-1-88

The Department explained that some amount was recoverable from the pensioner. So, he was hesitant to sign pension papers which caused delay in finalization of his pension case.

The Committee accepted the explanation of the Department and the item was settled.

## CHAPTER - XIV

### SERVICES, GENERAL ADMINISTRATION AND INFORMATION DEPARTMENT

The Committee examined the Accounts of the Services, General Administration and Information Department in its meeting held on 16-12-1987.

#### APPROPRIATION ACCOUNTS - 1983-84

1. Page 46 of Appropriation Accounts for the year 1983-84 -  
Grant No. 10 General Administration - MLA Zone "A" - 013.

16-12-87

- (i) The excess of Rs. 6,51,79,677/- was regularized by ex-postfacto sanction of the Governor, and the Department assured that they will be more vigilant in future.
- (ii) The excess of Rs. 1,05,036/- being less than one percent and being admissible under the rules item was settled.

2. Page 52 of Appropriation Accounts for the year 1983-84 -  
Grant No. 10 - GAD,

16-12-87

Saving of Rs. 3,58,530/-.

The saving was due to vacancies of certain posts of Extra Assistant Commissioners/Magistrate which were not filled. It was assured that in future timely surrenders will be made.

The item was settled, In view of the above assurance.

3. Page 165 of Appropriation Accounts for the year 1983-84 -  
Grant No. 23 - MSc: S & GAD Departments (All other than charged).

16-12-87

Excess of Rs. 238/-.

The explanation of the Department was accepted and the item was settled.

4. Page 179 of Appropriation Accounts for the year 1983-84 -  
Grant No. 31 - Misc - 16 - General Commission and Enquiries  
Official Language Committee.

16-12-87

Saving of Rs. 5,307/-.

The saving of Rs. 5,307/- is nominal, being less than one percent, the item was settled.

CHAPTER - XV

TRANSPORT DEPARTMENT

The Committee examined the Accounts of Transport Department in its meetings held on 16.12.1987 and 13.4.1988.

DRAFT PARAS - 1983 - 84

(ii)

1. Para 1(i)/Page 319 in Chapter-VIII of Audit Report for the year 1983-84 - Non realization of Government Share.

16-12-87

It was decided that the Administrative Department, Finance Department and Audit, which were required to resolve the issue by unanimous concensus, may meet again to come to some mutual settlement.

The para was kept pending.

13-4-88

The Committee on the instance of the Audit objected that the Department had forwarded the case in the shape of a letter which was not the practice for presenting a para before the Public Accounts Committee. The Secretary Transport promised to put up the same Draft Para in the proper form in the shape of a working paper in the next meeting. However, the Committee settled the para with a direction that in future the Department will put up paras on proper working paper and format before the Public Accounts Committee.

1982 - '83

Report of Sub- Committee -6 of Public Accounts Committee - I in respect of Para 5 Page 189 of Audit Report for the year 1982-83, relating to Services, General Administration and Information Department (Transport Department).

Please see ANNEXURE at Page 80.

**REPORT OF SUB COMMITTEE - 6 OF PUBLIC ACCOUNTS  
COMMITTEE - I, IN RESPECT OF PARA 5 PAGE 189 OF AUDIT  
REPORT FOR THE YEAR 1982-83 RELATING TO SERVICES,  
GENERAL ADMINISTRATION AND INFORMATION ( TRANSPORT  
DEPARTMENT ).**

The para in question was considered in first instance by the Public Accounts Committee in its meeting, held on 12-5-1987. The Committee noticed that there was a polarization as regards the interpretation of Law between the Administrative Department and the Revenue Receipt Audit, then, the Committee decided to constitute a Sub Committee consisting of (i) Mrs. Shahida Malik, MPA (ii) Dr. Sardar Ahmad, MPA (iii) Ch. Ghulam Ahmad Khan, MPA (iv) Sardar Ghulam Abbas, MPA and (v) Mr. Saeed Ahmad Ch, MPA to probe in to the matter.

2. The first meeting of the Sub Committee was held on 29-8-1987, in Tea Room, Assembly Building, Lahore. The Finance Department, Law and Parliamentary Affairs and the Director, Revenue Receipt Audit participated in the meeting.

3. The Secretary, Finance Department gave his view that the matter required further examination by the Finance Department, because there was some legal lacuna and the legal provisions on the subject were also vague. The Sub Committee decided that the Administrative Department the Finance Department and the Audit should find out some agreed solution of the problem.

4. The second meeting of the above Sub Committee was held on 24-3-1988, in Tea Room, Assembly Building, Lahore. In the meeting a copy of the Minutes of the meeting held with Director, Revenue Receipt Audit on 22-3-1988 in his office was circulated among the Members of the Sub Committee by the Secretary Transport in which it was stated that the matter had been discussed thoroughly and that the Law and Parliamentary Affairs Department, the Finance Department and the Transport Department were of the view that Local Bodies were not required to contribute any amounts to the Government and that there was no need of carrying out any amendment, as the Rules on subject were very clear.

5. The Sub Committee, after hearing the views of the Secretary to Government of the Punjab, Transport Department, the representative of the Finance Department and the Law and Parliamentary Affairs Department and discussing the matter at length decided as under :-

" The Local Bodies were supposed to deduct 1 to 3% under the Rules from the fees realised for the operation of buses at the Bus Stands. This was to be regulated by the Government. The Sub Committee was of the view that no Government share accrued from this category of share. The para was dropped

and it was decided that no recoveries were required to be effected/refunded with retrospective effect".

6. Submitted for information of Public Accounts Committee - I.

## CHAPTER - XVI

### HOUSING, PHYSICAL AND ENVIRONMENTAL PLANNING DEPARTMENT

The Committee examined the Accounts of Housing, Physical and Environmental Planning Department in its meetings held on 31.12.1987, 21.4.1988 and 28.4.1988.

#### APPROPRIATION ACCOUNTS - 1983 - 84

1. Page 171 of Appropriation Account for 1983-84 - Under Grant No. 26 - Housing and Physical Planning.

31-12-87

Subject to the reconciliation, the item was settled.

#### DRAFT PARAS - 1983 - 84

#### Housing, Physical and Environmental Planning Department

- 2.

28-3-88

The Administrative Secretary stated that due to preoccupation he could not make satisfactory preparation for explaining various items before the Public Accounts Committee-I. He requested the Committee to give some more time for making preparation in respect of items of Housing and Physical Planning/Public Health Engineering. The Committee, acceded to the request of the Administrative Secretary and decided that 23 Paras relating to their Department will be considered on 21st April, 1988. As to the Lahore Development Authority and Irrigation and Power Department the Committee decided to consider the concerned paragraphs/appropriation Accounts in its meeting to be held on 29th March, 1988 at 10.00 A.M.

3. Para 71(1) Page 177 of Audit Report for the year 1983-84 - Excess Payment (Rs. 19,833/-).

21-4-88

The Department stated that efforts were being made to effect recovery of Rs. 19,833/- from the Contractor, M/s Nazir Awan and Co. as arrears of Land Revenue through the Collector, Lahore.

The Committee directed that the case should be pursued at personal level with the revenue authorities, and progress reported in the next meeting.

The para was kept pending.

4. Para 71(2) Page 178 of Audit Report for the year 1983-84 -  
Excess Payment ( Rs. 16,723/- )

21-4-88

The Audit pointed out that the Department was not competent to call tenders on item rate basis. The explanation of the Department was that the nature of work was identical to that of the Highways Department which was competent to call tenders on item rate basis. Moreover, there was no financial loss caused to the Government.

The Department was told by the Committee to be careful in future and not to commit such an irregularity.

The para was settled.

5. Para 72(1) Page 179 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 87,36,000/- ).

31-12-87

On the request of the Administrative Department the para was deferred. The matter would be further investigated by the Department and a report in this behalf would be submitted to the Public Accounts Committee for examination.

28-4-88

The Administrative Secretary confessed that he was not satisfied with the result of the departmental meetings and had directed his Deputy Secretary to hold daily meetings and resolve the matter. He requested for three month's time to reconcile the issue.

The Committee accepted the request of the Department and the para was kept pending.

6. Para 72(2) Page 180 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 6,62,000/- ).

31-12-87

The Consideration of this para was postponed for further inquiry by the Administrative Department. A final report would be submitted to the Public Accounts Committee.

28-4-88

The Department informed the Committee that an official warning

had been placed on the personal record of the officer concerned who was responsible for extending the time in contravention of the directives of the Public Accounts Committee. The Department was warned by the Committee not to give mis-statement of facts in the working papers otherwise strict action would have to be recommended against the defaulting officers/officials. The Department was directed to finalise the inquiry within three months.

The para was kept pending.

7. Para 72(3) Page 180 of Audit Report for the year 1983-84 - Loss to Government (Rs. 2,17,512/-).

21-4-88

The Department explained that the defaulting officers had been charge-sheeted for loss caused to Government due to the leakage of bitumen and that the cost of 499 tons of bitumen had been recovered and would be got verified by Audit. There remained a balance of 452 tons of bitumen which the Department intended to auction. It was hoped that there would be no loss of money through auction as the rates of bitumen had obviously increased during the last ten years.

On inquiry, the Committee was informed that an inquiry had been conducted against the defaulting officers but it had remained pending for the last one year. Apparently, in the opinion of the Committee, there was some fraud in the leakage of bitumen otherwise the inquiry would not have been shelved. The Administrative Secretary explained that he had already ordered a thorough probe into the matter and to complete the inquiry against the officers responsible for the loss in order to finalize the case within three months.

The para was kept pending.

8. Para 72(4) Page 181 of Audit Report for the year 1983-84 - Loss to Government (Rs. 1,17,000/-).

21-4-88

The Department informed that the contractor had been acquitted in the criminal case but the suit for recovery was still pending in the Civil Court and its next date of hearing had been fixed for 28-5-1988. An inquiry had been ordered for fixing responsibility against the officer who deposited the security in the Allied Bank instead of the National Bank of Pakistan. Disciplinary action would be taken against the defaulting officer after fixing responsibility for the loss.

The Committee directed that the case of recovery should be pursued in the Court. Also, the inquiry against the officer should be completed early and a report submitted to the Committee by July, 1988.

The para was kept pending.

9. Para 72(5) Page 182 of Audit Report for the year 1983-84 -  
Expenditure of Rs. 33,355/- Incurred on Survey Work.

31-12-87

Subject to the regularization of the amount, the para was settled.

10. Para 72(6) Page 183 of Audit Report for the year 1983-84 -  
Extra Payment of Rs. 39,463/- to the Contractor.

31-12-87

The Administrative Department informed the Committee that the balance of Rs. 24,270/- was being recovered as arrear of land revenue and the Collector, Lahore had been requested to expedite the recovery.

The para was kept pending.

28-4-88

It was brought to the notice of the Public Accounts Committee that the contractor had been located and was working in the Public Health Engineering Department Circle I and II, Rawalpindi. The Administrative Department promised to effect recovery of the amount within two months.

The para was kept pending.

11. Para 72(7) Page 184 of Audit Report for the year 1983-84 - Loss to Government of Rs. 6,672/-

31-12-87

The explanation of the Department was accepted and the para was settled.

12. Para 73(1) Page 185 of Audit Report for the year 1983-84 - Non Recovery of Secured Advances Rs. 2,00,000/- from the the Contractor.

31-12-87

Since the recovery of Rs. 2.00 lac had been verified by the Audit, the para was settled.

13. Para 73(2) Page 185 of Audit Report for the year 1983-84 - Non Recovery of Secured Advance of Rs. 1,38,524/-.

31-12-87

The para was settled, subject to verification by Audit.

14. Para 73(3) Page 186 of Audit Report for the year 1983-84 - Non-recovery of Secured Advance Rs. 1,20,685/-.

21-4-88

The Department explained that the entire record of the case was lying with the Special Judge, Anti-Corruption Establishment, Rawalpindi which did not allow them to obtain copies thereof. The Court had however, promised to announce the decision on 18-5-1988.

The Committee referred to its earlier instructions under which the court should have allowed copies of the record to the Department. It felt that the Department had not brought these instructions to the notice of Special Judge Anti-Corruption Establishment. It asked the Department to furnish to the Assembly Secretariat a copy of the request made by the Department to the Anti Corruption Department for getting back record of the case.

The Committee further directed that disciplinary action should be taken against the concerned Sub Divisional Officer who issued the certificate regarding the presence of material on site against which the secured advance was obtained by the Contractor. An interim report about the inquiry fixing responsibility on the defaulting officer should be submitted in the next meeting.

The para was kept pending.

15. Para 73(4) Page 187 of Audit Report for the year 1983-84 - Non Recovery of Rs. 73,805/-.

31-12-87

The Department was asked to conduct an inquiry to find out the facts and submit report in this behalf to the Public Accounts Committee.

The para was deferred.

28-4-88

The Administrative Department informed the Committee that the amount of Rs. 70,000/-, recovered from the contractor, had been deposited on 19-4-1988 and the balance of Rs. 3,805/- had also been recovered. Thus, recovery of the entire amount had been made.

Subject to verification by Audit, the para was settled.

16. Para 73(5) Page 188 of Audit Report for the year 1983-84 - Non Recovery of Secured Advance of Rs. 53,000/-.

31-12-87

The Department was asked to conduct an inquiry to find out the facts and submit report in this behalf to the Public Accounts Committee.

The para was deferred.

28-4-88

The Committee directed that the amount of 52,701/- should be recovered from the Contractor and the result of the inquiry intimated to them in the next meeting.

The para was kept pending.

17. Para 73(6) Page 189 of Audit Report for the year 1983-84-  
Non Recovery of Rs. 39,914/-.

31-12-87

Since recovery had been verified by the Audit, the para was settled.

18. Para 73(7) Page 189 of Audit Report for the year 1983-84-  
Non-recovery of Secured Advance of Rs. 39,694/-.

21-4-88

The Committee was informed that the remaining secured advance of Rs. 39,694/- had been recovered and verified by Audit. As regards the amount of interest recoverable, the Department explained that 12½% interest on Rs. 39,694/- for 2½ years comes to Rs. 12,404/- instead of Rs. 32,549/- for seven years. The Audit pointed out that Director General, Housing and Physical Planning Department had already intimated the amount of interest recoverable as Rs. 32,549/-. Therefore, after adjusting Rs. 6,800/- against the bill of the Contractor, the balance amount of Rs. 25,749/- should be recovered.

The Committee directed that the relevant record should be produced to Audit and the matter sorted out expeditiously. The amount of interest agreed upon should be recovered and got verified by Audit.

The para was kept pending.

19. Para 74(1) Page 190-191 of Audit Report for the year 1983-84 - Loss due to Theft ( Rs. 88,400/- ).

21-4-88

The Department stated that the record relating to the handing over/taking over of material from Public Health Engineering Department was not traceable. The Director, Housing and Physical Planning Circle, Lahore was making efforts to finalize the matter with Public Health Engineering Department but their cooperation was not forthcoming.

The Committee directed that the matter should be resolved within a period of three months at the latest and a report submitted to the Committee for its consideration.

The para was kept pending.

20. Para 74(2) Page 191 of Audit Report for the year 1983-84 -  
Loss due to theft of Rs. 10,000/-.

31-12-87

Subject to verification of the write off by the Audit, the para was settled.

21. Para 74(3) Page 192 of Audit Report for the year 1983-84 -  
Loss due to theft Rs. 9,800/-.

21-4-88

The Department stated that the documents relating to the para could not be traced at this belated stage despite hard efforts. Hence a case for write off the loss of Rs. 9,795/- was being processed for submission to Finance Department. However, the Department assured that disciplinary action against the officer responsible for negligence will be taken.

Subject to the sanction of write off by the Finance Department and its verification by Audit, the para was settled.

22. Para 74(4) Page 193 of Audit Report for the year 1983-84 -  
Loss due to theft R. 16,000/-.

21-4-88

The Administrative Secretary informed the Committee that he was pursuing the case vigorously with the Finance Department for write off the loss worth R. 16,000/-.

The para was kept pending.

23. Para 74(5) Page 193 of Audit Report for the year 1983-84 -  
Theft of 27 Drums of Bitumen costing Rs. 10,366/-.

31-12-87

Subject to the write off and its verification by Audit, the para was settled.

24. Para 75(1) Page 194 of Audit Report for the year 1983-84 - Non-recovery of Risk and Cost Charges Rs. 4,73,122/-.

21-4-88

The Administrative Department requested for time to reconcile their departmental figures and produce the relevant record to Audit.

The Committee directed that the matter should be finalised within one week and a report submitted in the next meeting.

The para was kept pending.

25. Para 75(2) Page 195 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges Rs. 2,03,515/-

21-4-88

As the recovery of the entire amount of Rs. 2,03,515/- had been verified by Audit, the para was settled.

26. Para 75(3) Page 196 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges Rs. 24,000/-.

21-4-88

The recovery of Rs. 24,000/- having been effected and verified by Audit, the para was settled.

27. Para 75(4) Page 197 of Audit Report for the year 1983-84 -  
Non-recovery of Rs. 16,633/- from the Government Contractor.

31-12-87

The Department informed the Committee that the recovery of Rs. 16,633/- was being effected as arrear of land revenue through the Collector, Lahore.

The para was deferred.

28-4-88

Since this para was connected with Para 72(6) pertaining to the contractor working in the Public Health Engineering Department Circle I and II, Rawalpindi, the same remarks applied to it also.

28. Para 75(5) Page 198 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges Rs. 6,900/-.

21-4-88

The Department stated that the adjustment of Security Deposit of Rs. 6,909/- had been made to safeguard the recovery of outstanding balance. The Audit pointed out that the security deposit was required to be forfeited as a penalty for abandoning the work and the amount of advances was to be recovered separately. However, now the transfer entry order may be made to settle the matter.

The Committee directed the Department to make the transfer entry order as desired by Audit. The recovery of Rs. 6,909/- as arrears of land revenue should be expedited.

The para was kept pending.

29. Para 76(1) Page 199 of Audit Report for the year 1983-84 -  
Non-recovery of Hire Charges of Machinery Rs. 25,55,482/-.

21-4-88

The Administrative Secretary stated that he had asked the Director General, Lahore Development Authority to intervene and get the recovery expedited and was hopeful of its settlement soon.

The Committee directed that recovery from Lahore Development Authority should be expedited at personal level, and the para will remain pending.

30. Para 76(2) Page 199 of Audit Report for the year 1983-84 -  
Non-recovery of Hire Charges of Machinery Rs. 1,93,256/-.

21-4-88

The Department stated that the balance recovery due was Rs. 1,70,188/43 instead of Rs. 1,77,098/80. The relevant log books of vehicles were not available and an inquiry to fix responsibility was being conducted.

The Committee directed the Department to reconcile the amount of hire charges with Audit and finalize the case within one month.

The para was kept pending.

31. Para 76(3) Page 200 of Audit Report for the year 1983-84 -  
Non-recovery of Hire Charges of Machinery Rs. 85,250/-.

21-4-88

The Administrative Department requested for time to reconcile their departmental figures and produce the relevant record to Audit.

The Committee directed that the matter should be finalised within one week and a report submitted in the next meeting.

The para was kept pending.

32. Para 77(1) Page 201 of Audit Report for the year 1983-84 -  
Shortage of Stores Rs. 6,00,531/-.

21-4-88

The Administrative Secretary informed the Committee that he had directed his Deputy Secretary to have daily meetings with the officers of the Public Health Engineering Department and the Housing and Physical Planning Department and the matter would be

resolved very soon. The Committee directed that the case should be finalized within three months and a report submitted.

The paras were kept pending.

33. Para 77(2) Page 201 of Audit Report for the year 1983-84 -  
Shortage of Stores ( Rs. 5,950/- ).

21-4-88

As full amount had been recovered and verified by Audit,  
the para was settled.

34. Para 78 Page 201 of Audit Report for the year 1983-84 -  
Undue Payment of Rs. 11,919/-.

31-12-87

The para was settled as recommended by Audit.

PUBLIC HEALTH ENGINEERING DEPARTMENT

The Committee examined the Accounts of Public Health Engineering Department in its meetings held on 6.1.1988, 11.1.1988, 28.4.1988 and 5.5.1988.

DRAFT PARAS - 1983-84

1. Para 104(1) Page 267 of Audit Report for the year 1983-84 -  
Excess/Overpayment of Rs. 1,30,000/-.

6-1-88

The Administrative Department explained that the defaulting Executive Engineer had been directed to recover the amount of over-payment from the firm personally and, after recovery of the amount, disciplinary action would be taken against the same Executive Engineer. The Department was directed to complete action within two months and report back to the Public Accounts Committee-I.

The para was kept pending.

5-5-88

The Administrative Secretary informed the Committee that the following three officers had been found responsible for the loss :-

- (1) Sh. Aftab Ahmad, Superintending Engineer.
- (2) Rana Abdur Rashid, Executive Engineer.
- (3) Mr. Javed Ahmed Malik.

Preliminary Inquiry had been started against them and, after which charge sheet under the E & D Rules would be served on the defaulting officers.

The Committee directed that the inquiry should be completed within three months.

The para was kept pending.

2. Para 104(2) Page 268 of Audit Report for the year 1983-84 -  
Excess/Over-payment of (Rs. 1,26,500/- ).

6-1-88

On recommendation of the Audit, para was settled.

3. Para 104(3) Page 269 of Audit Report for the year 1983-84 -  
Excess/Overpayment of ( Rs. 17,874/- ).

6-1-88

The Committee directed that excess payment may be got regularised or written off in case of over-payment. Subject to verification by Audit, the para was settled.

4. Para 104(4) Page 270 of Audit Report for the year 1983-84 -  
Excess/Overpayment of ( Rs. 16,405/- ).

6-1-88

As the position had been verified by Audit, the para was settled.

5. Para 104(5) Page 270 of Audit Report for the year 1983-84 -  
Excess/Overpayment of ( Rs. 15,687/- ).

6-1-88

The Administrative Department assured the Committee that relevant record would be produced to Audit, and got verified within two months.

Subject to the satisfaction of Audit, the para was settled.

6. Para 104(6) Page 271 of Audit Report for the year 1983-84 -  
Excess/Overpayment of ( Rs. 12,500/- ).

6-1-88

Entire amount having been recovered and verified by Audit, the para was settled.

7. Para 104(7) Page 272 of Audit Report for the year 1983-84 -  
Excess/Overpayment of ( Rs. 11,794/- ).

6-1-88

On the recommendation of the Audit, the para was settled.

8. Para 104(8) Page 273 of Audit Report for the year 1983-84 -  
Excess/Overpayment of Rs. 8,160/- to the Contractor on Account of Fictitious Measurement.

11-1-88

The Administrative Department informed that the defaulting Executive Eng'neer and the Sub Engineer had since died and the Sub Divisional Officer has also retired. He was the competent

authority to write off and he feels that it is an appropriate case for sanction of write off. The Committee directed to settle the para subject to write off and its verification by Audit.

5-5-88

The Committee directed that the Administrative Secretary should approach the Finance Department for expeditious disposal of the write off so that para could be settled.

Subject to verification by Audit of the sanction to write off, the para was settled.

9. Para 104(9) Page 273 of Audit Report for the year 1983-84 -  
Excess/Overpayment to the Contractor ( Rs. 7,184/- ).

11-1-88

The Committee directed to settle this para subject to recovery/write off and its verification by Audit,

5-5-88

As recovery had been effected and verified by Audit, the para was settled.

10. Para 104(10) Page 274 of Audit Report for the year 1983-84 -  
Excess/Overpayment ( Rs. 6,716/- ).

6-1-88

Overpayment having been verified by Audit, the para was settled.

11. Para 104(11) Page 275 of Audit Report for the year 1983-84 -  
Excess/Overpayment ( Rs. 5,228/- ).

6-1-88

As the entire over-payment had been verified by Audit, the para was settled.

12. Para 105(1) Page 275 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( Rs. 3,65,823/- ).

28-4-88

The Department explained that they had tried their best to locate the record but they were facing many handicaps as some of the Divisions had either been abolished or had become defunct or amalgamated. The Department further explained that there had been no financial loss to Government as the figures pertained to book transfer from one Division to another. The para may be settled on the analogy of the Public Accounts Committee's

earlier decision on Draft Para No. 134(i), 1982-83 dated 26-11-1985.

The Committee directed the Department to move the Finance Department within one week to write off the amount, which the Department promised to do. The representative of the Finance Department promised to finalise the case within one month of the receipt of the proposal from the Department.

Subject to the sanction of the write off by the competent authority and its verification by Audit, the para was settled.

13. Para 105(2) Page 276 of Audit Report for the year 1983-84 - Mis-appropriation of Material ( Rs. 1, 57, 269/- ).

11-1-88

The verification will be done by Audit and for the balance amount of Rs. 20, 789/- the Secretary promised to hold an investigation and result intimated to the Committee. The para was reduced to Rs. 20, 789/-.

The para was deferred.

5-5-88

Subject to verification of the recovery of entire amount by Audit, the para was settled.

14. Para 105(3) Page 278 of Audit Report for the year 1983-84 - Mis-appropriation of Material ( Rs. 1, 28, 030/- ).

6-1-88

The Administrative Department explained to the Committee that bills could not be finalised due to the fact that the record remained with the Anti-Corruption Department for a number of years and as the record had been received back by the Department, they would finalise the case and make recoveries, if any within three months.

The para was kept pending.

5-5-88

It was brought to the notice of the Committee that the amount could not be recovered as whereabouts of the contractor were not known but the Department had now, through concreted efforts, been able to locate Messrs SQA Builders. The Administrative Secretary requested for three month's time for the recovery. The Committee agreed to give three month's time to the Department to recover the amount and kept the para pending.

20. Para 105(9) Page 283 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( Rs. 10,352/- ).

6-1-88

The Administrative Department explained -

- 1) That the material had been received from the Contractor and the relevant record would be produced to Audit,
- 2) The accounts formalities regarding issuance of steel could not be carried out at this stage as the Executive Engineer and the Sub Divisional Officer were no longer in service due to retirement.
- 3) Transfer of material from one Division to another Division, according to specification, would be done.

The Committee directed that the relevant record should be produced to Audit for verification.

Subject to verification by Audit, the para was settled.

21. Para 105(10) Page 284 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( Rs. 9,200/- ).

6-1-88

Para was settled on the recommendation of Audit.

22. Para 106(1) Page 285 of Audit Report for the year 1983-84 -  
Loss to Government ( Rs. 3,61,000/- ).

28-4-88

The Administrative Secretary informed the Committee that the Department had been able to recover an amount of Rs. 1,64,000/- from the concerned local bodies, leaving a balance of Rs. 1,97,000/-, which they hoped to recover within four months. He further assured that Public Health Engineering will not infuture undertake any scheme until their share was received in advance.

The para was kept pending.

23. Para 106(2) Page 285 and 286 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 3,09,473/- ).

6-1-88

The Committee was informed that the case was sub-judice and the next date of hearing was yet to be fixed/communicated by the High Court. However, the officer Mr. Anwar-ul-Haq Qureshi, had been charge-sheeted and the inquiry was under process for not making the recovery ordered by the High Court. Mr. Aslam Saahi,

15. Para 105(4) Page 279 of Audit Report for the year 1983-84-  
Mis-appropriation of Material ( Rs. 69,971/- ).

11-1-88

On recommendation of Audit the para was settled.

16. Para 105(5) Page 280 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material (Rs. 61,610/-).

11-1-88

The para was settled.

17. Para 105(6) Page 280 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( Rs. 20,205/- ).

6-1-88

The Committee was informed by the Department that the Municipal Committee had itself admitted that the Pipes were taken over by them for the celebrations under directions of the then Chief Executive. The Administrative Department was hopeful that he would be able to recover the amount within three months.

The para was kept pending.

5-5-88

Explanation of the Department was accepted and the para was settled.

18. Para 105(7) Page 281 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( Rs. 14,520/- ).

11-1-88

The para was settled.

19. Para 105(8) Page 282 of Audit Report for the year 1983-84 -  
Mis-appropriation of Material ( R. 11,440/- ).

6-1-88

Accountal of the material having been verified by Audit, the para was settled.

was the Inquiry Officer.

The para was kept pending.

5-5-88

The Administrative Secretary explained that the inquiry had been completed and as a result thereof, three increments of the defaulting Executive Engineer had been stopped. He also explained that the case was pending in the High Court and the Advocate General had promised to get the date fixed soon from the High Court.

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

24. Para 106(3) Page 287 and 288 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 1,37,862/- ).

6-1-88

Explanation of the Department was accepted and the para was settled.

25. Para 106(4) Page 288 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 88,353/- ).

11-1-88

The Administrative Department explained that the stressed upon inquiry within one month and report to the Committee.

5-5-88

The Department explained that inquiry report had been finalised and disciplinary action was being taken against the defaulting officers and would be submitted to the Public Accounts Committee after finalization. It was further explained that recovery of Rs. 32,995/65 was being effected as arrears of land revenue.

The para was kept pending.

26. Para 107(1) Page 289 of Audit Report for the year 1983-84 - Non-recovery of secured advance/mobilization advance from the Contractor ( Rs. 1,16,400/- ).

28-4-88

The Department explained that the balance amount of Rs. 56,490/- remained to be recovered from the contractor and that responsibility for non-forefeiture of the security was fixed against Divisional Accountant Muhammad Anwar, who had been charge-sheeted. The Committee did not agree with this action. The Audit pointed out that interest due on the amount given for secured advance to the contractor should also be recovered.

The Public Accounts Committee decided to constitute a Sub Committee consisting of the following :-

- 1) Sardar Ghulam Abbas, MPA
- 2) Dr. Sardar Ahmad, MPA
- 3) Ch. Ghulam Ahmad Khan, MPA

to probe into the matter.

The para was kept pending.

27. Para 107(2) Page 291 of Audit Report for the year 1983-84 - Non-recovery of Rs. 95, 496/- from the Contractor on Account of Mobilization Advance.

11-1-88

The Administrative Department explained that action against the defaulting officers including the Superintending Engineer and the Executive Engineer has since been initiated. The Administrative Secretary also requested that the Audit should take action against the Accountant at his end. The Director General Audit was of the view that joint inquiries of the Administrative Department and the Audit may be held against the departmental officers and the Accountant (from the Audit Department). The responsibility will be fixed for this lapse and not for arranging the recoveries in time. The Administrative Department informed the Committee that M/s Filaz & Co is working under another name and the Department is making efforts to take cognizance of this irregularity. The Secretary informed that one Superintending Engineer was involved he will have to appoint some Chief Engineer on this inquiry and presently there was none of the Chief Engineer working in his Department. The Director General Audit nominated Mr. Jamil Bhatti, Deputy Director Audit to join that inquiry from the Audit side. The Administrative Department requested the Committee to allow two month's time for making the inquiries, which was acceded to by the Committee.

The para was kept pending.

5-5-88

The Administrative Secretary informed the Committee that a sum of Rs. 45, 771/- of the contractor was lying with the Faisalabad Development Authority as security in the same account and the Director General, Faisalabad Development Authority had been requested not to refund the amount to the contractor. The Administrative Secretary also informed that the joint inquiry had been finalised.

The Public Accounts Committee directed that the Department should approach the Chief Secretary for action to be taken against the defaulting officer/officers and to finalise it within three months.

The para was kept pending.

28. Para 107(3) Page 292 of Audit Report for the year 1983-84-  
Non-recovery of Secured Advance (Rs. 87,218/-).

6-1-88

The Department promised to produce record for verification of the recovery of Rs. 33,067/60 and assured the Committee to recover the balance amount from Messrs Hafiz and Co. (Rs. 8,284/-) and Mustafa & Co (Rs. 12,185/-).

The Committee directed that action should be completed within three months.

The para was kept pending.

5-5-88

The Administrative Secretary explained that :-

- (1) Recovery of Rs. 33,067/- had been effected from M/s SQA Builders and would be got verified by Audit;
- (2) Rs. 6,250/- had been recovered from M/s Hafeez & Co leaving a balance of Rs. 2,034/- which would be recovered and got verified by Audit;
- (3) Rs. 6,983/- were recovered from security deposits;
- (4) The recovery of Rs. 5,491/- was not possible as the defaulter had expired. However, the case for write off had been initiated.

The para was settled subject to verification by Audit of the recovery and the write off being sanctioned by competent authority.

29. Para 107(4) Page 292 of Audit Report for the year 1983-84-  
Non-recovery of Mobilization Advance (Rs. 49,675/-).

11-1-88

The para was settled.

30. Para 108(1) Page 294 of Audit Report for the year 1983-84 -  
Shortage of Store (Rs. 1,81,220/-).

6-1-88

The Administrative Department explained that the Sub-Engineer, Mr. Muhammad Yahya Ghauri, was involved in many mis-appropriations, theft of stores and other defalcations and that he had issued orders for the suspension of the said Sub-Engineer on this very day. He also produced a four-pages note explaining the misappropriations carried out by the defaulter. The Administrative Department further informed the Committee

that the said Sub Engineer had been putting political pressure on him for being posted as incharge of stores although the previous Public Accounts Committee had remarked that this particular Sub Engineer should never be put incharge of any store.

The Committee decided that letters should be addressed to the Chief Minister and the Chief Secretary regarding the misappropriations and losses of stores caused to the Government by Mr. Muhammad Yahya Ghauri, alongwith copies of the note to be submitted by the Department in this respect.

The para was kept pending.

5-5-88

The Department explained that Mr. Muhammad Yahya Ghauri, Sub Engineer, had been found responsible for the shortage of stores worth Rs. 1,58,200/- and was compulsorily retired from service. The amount would be deducted from his emoluments when he submitted his pension papers to Accountant General.

The para was kept pending.

31. Para 108(2) Page 295 of Audit Report for the year 1983-84 - Shortage of Stock and Tools and Plant ( Rs. 1,72,300/- ).

6-1-88

The Department was directed by the Committee to get the accountal of the remaining stock/Tools and Plant articles verified by Audit.

Subject to satisfaction of Audit, the para was settled.

32. Para 108(3) Page 295 and 296 of Audit Report for the year 1983-84 - Shortage of Store ( Rs. 51,800/- ).

6-1-88

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

5-5-88

The para has already been settled by the Public Accounts Committee in its meeting held on 6-1-1988.

33. Para 108(4) Page 296 of Audit Report for the year 1983-84 - Shortages of Stores ( Rs. 19,316/- ).

11-1-88

The Administrative Department informed that the amount of Rs.10,133/- had since been recovered and the amount of Rs. 9,183/- remained to be recovered but unfortunately the

Sub Divisional Officer concerned had died and there was no alternative but to write off the balance amount. The Committee directed to settle the para subject to sanction of write off and its verification by Audit.

5-5-88

The para was settled.

34. Para 109(1) Page 297 of Audit Report for the year 1983-84 -  
Non-accountal of Material (Rs. 80,599/-).

11-1-88

The explanation of the Department was accepted and the para was settled.

35. Para 109(2) Page 298 - 99 of Audit Report for the year 1983-84 - Non-accountal of Material of (Rs. 73,687/-).

6-1-88

The explanation of the Department regarding the non-permissibility of penal rate under rule 7.50 of D.F.R. was not accepted. The Committee directed the Department to recover 100% more than present rates of the penal interest in accordance with the agreement clause. It was further directed that material worth Rs. 28,477/82, which was claimed to have been taken on stock and adjusted, may be got verified. The remaining amount of Rs. 45,210/18 may be recovered from the final bill of the contractor. Subject to the recovery of the balance amount of Rs. 45,210/18 and its verification by Audit, the para was settled.

36. Para 110(1) Page 299 of Audit Report for the year 1983-84 -  
Non-recovery of Government Dues (Rs. 1,72,260/-).

6-1-88

Recovery of Rs. 19,140/- on account of 1% penalty having been verified by Audit, the para was settled.

37. Para 110(2) Page 300 of Audit Report for the year 1983-84 -  
Non-recovery of Government Dues (Rs. 77,000/-).

11-1-88

The Department reported that the case was subjudice and it was in the court of Session Judge, Bahawalpur. The Finance Department opined that if disciplinary action had to be taken against the defaulting officer, it could be taken simultaneously. The Administrative Department assured that he shall look into it from this angle also.

The para was kept pending.

5-5-88

The case being sub-judice, the para was kept pending. The Department informed the Committee that the next date of hearing in this case had been fixed for 19-6-1988.

38. Para 110(3) Page 301 of Audit Report for the year 1983-84 -  
Irregular Issue of Sign Boards and Non-recovery of Government Dues ( Rs. 6,968/- ).

6-1-88

As the recovery of full amount had been verified by Audit, the para was settled.

39. Para 111(1) Page 303 of Audit Report for the year 1983-84 -  
Loss Due to Theft ( Rs. 21,128/- ).

6-1-88

Subject to the write off of the amount by the competent authority and its verification by Audit, within three months, the para was settled.

40. Para 111(2) Page 303 of Audit Report for the year 1983-84 -  
Loss Due to Theft ( Rs. 6,906/- ).

11-1-88

The Public Accounts Committee took notice of the fact that a Sub Divisional Officer was appointed as Inquiry Officer against the standing instructions of the Public Accounts Committee that a senior officer should be appointed for making an inquiry. The Administrative Secretary regretted and informed that in compliance of the directive of the Public Accounts Committee an Executive Engineer had been appointed for making inquiry. The Administrative Department assured the Committee that he shall be able to recover the amount within one month.

The para was kept pending.

5-5-88

The Public Accounts Committee took notice of the fact that a Sub Divisional Officer was appointed as Inquiry Officer against the standing instructions of the Public Accounts Committee that a senior officer should be appointed for making an inquiry. The Administrative Secretary regretted and informed that in compliance of the directive of the Public Accounts Committee an Executive Engineer had been appointed for making inquiry. The Administrative Department assured the Committee that he shall be able to recover the amount within one month.

The para was kept pending.

41. Para 112(1) Page 304 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges ( Rs. 1,11,987/- ).

11-1-88

The para was settled.

42. Para 112(2) Page 305 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges ( Rs. 48,600/- ).

11-1-88

The Administrative Secretary explained to the Committee that he was not satisfied by the departmental inquiry and holds the Executive Engineer responsible. However, he will make his final submission by the end of February.

The para was kept pending.

5-5-88

The Administrative Secretary explained to the Committee that as a result of the second inquiry conducted by him it was found that the payment was made before complete withdrawal, and he was taking action in the light of the inquiry report of the Superintending Engineer, Dera Ghazi Khan. Efforts were being made to effect recovery of the amount from the heirs of the contractor as he had expired.

The para was kept pending.

43. Para 112(3) Page 306 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges ( Rs. 17,781/- ).

11-1-88

The Administrative Department informed the Committee that they are making all efforts to arrange the recovery through the Deputy Commissioner, Rahim Yar Khan as arrears of land revenue. So far they have issued 18 reminding letters to the Deputy Commissioner in this respect. The Committee decided that action against the concerned Executive Engineer should also be taken for negligence as required by him under departmental rules.

The para was deferred.

5-5-88

The Committee was informed that, as per departmental inquiry report, the concerned Executive Engineer could not be held responsible as no payment was made by him to the contractor after the contract was rescinded. Moreover, the Department had approached the Collector, Rahimyar Khan for recovery of the amount as arrears of land revenue but even 22 reminders were of no avail. The Administrative Secretary promised to write a D. O. letter to the Deputy Commissioner, Rahimyar Khan to effect the recovery by personal efforts.

The Chairperson, Public Accounts Committee, decided to write a D. O. letter to the Chief Secretary, Punjab, for issuing instructions to the Deputy Commissioners that recoveries of arrears

as land revenue, directed by the Committee, should be effected on top priority basis.

The para was kept pending.

43.A. Para 113(1) Page 308 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Material from the Contractor  
( Rs. 6,83,748/- ).

6-1-88

The Administrative Department explained that the recovery of Rs. 4,78,106/- was due from Messrs Fazal Haq and it could not be effected as the case was sub-judice. He promised to recover the amount of Rs. 1,43,034/- as arrears of land revenue.

The Committee directed the Department to pursue the case vigorously and report back progress within three months.

The para was kept pending.

5-5-88

It was explained to the Committee that as a result of departmental inquiry it had been revealed that the material had actually been consumed by the contractor and promised to show the relevant record to Audit on 23-3-1988 for verification.

The para was kept pending.

44. Para 113(2) Page 309 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Material from the Contractor  
( Rs. 2,00,910/- ).

28-4-88

The Committee was informed that recovery of Rs. 59,000/- had been effected from the defaulting contractors, leaving a balance of Rs. 1,42,000/-, which the Administrative Department promised to recover the same within four months.

The Committee directed that the Department should get the amount of Rs. 59,000/- verified by Audit, and expedite the balance recovery of Rs. 1,42,000/-.

The para was kept pending.

45. Para 113(3) Page 310 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Pipe ( Rs. 85,235/- ).

6-1-88

The Department assured to produce the relevant record to Audit.

j Subject to verification by Audit, the para was settled.

46. Para 113(4) Page 310 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Material (Rs. 31,992/-).

6-1-88

Recovery having been effected and verified by Audit, the para was settled.

47. Para 113(5) Page 311 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Unconsumed Material (Rs. 27,998/-).

6-1-88

The Committee was informed that recovery of Rs. 5,488/- had been effected and verified by Audit. Regarding the balance amount of Rs. 22,560/-, inquiry had been ordered for its recovery and fixing responsibility against the defaulters.

The Administrative Department was directed to complete the recovery/disciplinary action within four months.

The para was kept pending.

B-5-88

The Administrative Secretary informed the Committee that an amount of Rs. 3,371/- had been recovered and got verified by Audit. Also, Rs. 15,203/- had been adjusted in the contractor's bill. The Deputy Commissioner, Rawalpindi, had been approached by the Department for recovery of the balance amount of Rs. 3,986/- as arrears of land revenue.

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

48. Para 113(6) Page 312 of Audit Report for the year 1983-84 -  
Non-recovery (Rs. 27,580/-).

6-1-88

Recovery of Rs. 27,580/- having been verified by Audit, the para was settled.

49. Para 113(7) Page 313 of Audit Report for the year 1983-84 -  
Non-recovery of Rs. 17,539/- from Contractor.

6-1-88

As the full recovery of the amount of Rs. 17,539/- had been verified by Audit, the para was settled.

50. Para 113(8) Page 314 of Audit Report for the year 1983-84 -  
Non-recovery of Cost of Material ( Rs. 14,975/- ).

6-1-88

The Administrative Department assured the Committee to get the recovery of Rs. 8,800/- verified by Audit and to recover the balance amount of Rs. 5,175/- from the officials concerned within six months.

The para was kept pending.

6-5-88

The Department explained that recovery of full amount had been made from the following :-

- |                                          |   |               |
|------------------------------------------|---|---------------|
| (1) Mr. Fida Hussain,<br>Sub Engineer.   | - | Rs. 403 -00   |
| (2) Mr. Ahmed Sher,<br>Sub Engineer.     | - | Rs. 1,056 -00 |
| (3) Mr. Saleem Butt,<br>Ex-Sub Engineer. | - | Rs. 4,716 -00 |

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

51. Para 113(9) Page 315 of Audit Report for the year 1983-84 -  
Non-recovery ( Rs. 5,851/- ).

6-1-88

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

52. Para 114 Page 315 of Audit Report for the year 1983-84 -  
Short Recovery ( Rs. 44,991/- ).

6-1-88

The Committee was informed that out of the total amount of Rs. 44,991/-, a sum of Rs. 30,968/- had been recovered and verified by Audit leaving a balance of Rs. 14,023/-. The Department promised to locate the Superintending Engineer and complete action within three months including recovery of the balance.

The para was kept pending.

5-5-88

The Administrative Secretary informed the Committee that recovery of Rs. 30,968/- had been effected and the final bill had also been prepared which would be submitted to the Audit

Office. Regarding balance recovery of Rs. 14,023/-, it was stated that the material had been consumed at site and the consumption was being adjusted in the final bill of the contractor.

Subject to verification by Audit, the para was settled.

53. Para 115 Page 316 of Audit Report for the year 1983-84 -  
Embezzlement (Rs. 57,300/-).

6-1-88

The Administrative Department explained to the Committee that the defaulting Sub Divisional Officer had been suspended and was absconding. It was further explained that the Department had approached the Collector to locate the whereabouts of the absconding Sub Divisional Officer and recover the amount as arrears of land revenue.

The para was kept pending.

5-5-88

The Committee was informed that Ch. Bashir Ahmad, Sub Divisional Officer, had been removed from service as a result of departmental action. The Accountant General was approached by the Department for inquiring about the amount of G. P. Fund etc of the defaulting Sub Division 1 Officer. The Accountant General issued a certificate on 4th May that only a sum of Rs. 5,680/- was due to him. A case was lodged with the Police who had declared Ch. Bashir Ahmad as proclaimed offender. The Department brought to the notice of the Committee that the Deputy Commissioner, Okara had been requested to effect recovery from the defaulting officer as arrears of land revenue but inspite of five reminders no action had been taken so far. The Committee directed that the Deputy Commissioner, Okara should be approached again and asked to effect recovery expeditiously.

The para was kept pending.

54. Para 116 Page 316 of Audit Report for the year 1983-84 -  
Non-forfeiture of Security Deposits Amounting to Rs. 31,000/-.

6-1-88

The Committee was informed that the defaulting contractor had obtained a stay order from the Court. The last hearing was on 7-7-1986 and the date of next hearing had not yet been fixed.

As the case was sub-judice, the para was kept pending. The Administrative Department was, however, directed to pursue the case vigorously.

5-5-88

The Department explained that Writ No. 3837 of 1985 was

lying pending with the High Court in this case. The Advocate General had been approached by the Administrative Department and he had promised to get a date fixed soon.

The para was kept pending.

55. Para 117 Page 316 of Audit Report for the year 1983-84 -  
Emblezzement ( Rs. 29,286/- ).

6-1-88

The Department was directed to produce the relevant record to Audit.

Subject to verification by Audit, the para was settled.

56. Para 118 Page 317 of Audit Report for the year 1983-84 -  
Loss Due to Undue Payment to Contractor ( Rs. 20,000/- ).

6-1-88

The Committee discussed this para at length. The Administrative Department promised to take disciplinary action against the officer who had made payment for two transformers while only one was delivered.

The para was kept pending.

5-5-88

The Administrative Secretary explained that recovery had been effected and got verified by Audit. Disciplinary action too had been finalised and a warning placed in the personal record of the defaulting officer.

The para was settled.

**FAISALABAD DEVELOPMENT AUTHORITY**

The Committee examined the Accounts of Faisalabad Development Authority in its meetings held on 22.12.1987 and 28.4.1988.

**APPROPRIATION ACCOUNTS - 1983 - 84**

1. Page 258 of Appropriation Accounts for 1983-84 - Under Grant No. 44-Loans to Municipalities, for Funds etc ( All other charged) Final Grant 5.93 - Actual Expenditure 0.93 - Saving - 5.00

**22-12-87**

The explanation of the Department was accepted and the item was settled.

2. Page 259 of Appropriation Accounts for 1983-84 - Under Grant No. 44 - Loans to Municipalities for Funds etc ( All other charged). Final Grant : 8,06,75,000 ) - Actual expenditure- 9,05,000 ) - 8,06,75,000  
Saving - 9,05,000

**22-12-87**

The explanation of the Department was accepted and the item was settled.

**DRAFT PARAS - 1983 - 84**

3. Para 29(1) Page 70 of Audit Report for the year 1983-84 - Short recovery ( Rs. 23,567/- ).

**22-12-87**

As the full recovery had been effected and verified by Audit the para was settled. The Committee directed the Department to be careful in future.

4. Para 29(2) Page 71 of Audit Report for the year 1983-84 - Short recovery ( Rs. 6,828/- ).

**22-12-87**

The full recovery having been made and verified by Audit, the para was settled with the direction to the Department to be careful in future.

5. Para 30 Page 72 of Audit Report for the year 1983-84 -  
Loss of Rs. 42,905/- on Account of Crew Charges.

22-12-87

The Committee was appreciative of the fact that Department recovered Rs. 56,423/- instead of Rs. 42,905/- indicated in the draft para. The amount having been verified by Audit, the para was settled.

6. Para 31 Page 73 of Audit Report for the year 1983-84 -  
Non-recovery of Rs. 30,62,369/- Mobilization Advance.

22-12-87

The Audit verified the amount recovered and the para was reduced to Rs. 14,71,935/- . The Committee directed the Department to expedite the balance recovery as early as possible.

The para was kept pending.

28-4-87

The Department explained that final bill had been received from the contractor and recovery of Rs. 14,71,935/- had been effected.

The Committee directed that the Department should take disciplinary action against the officer concerned who showed undue favour to the firm and also indicate the corresponding loss to Government.

The Administrative Secretary assured the Committee to finalise action on its directives within the shortest possible time.

The para was kept pending.

LAHORE DEVELOPMENT AUTHORITY

The Committee examined the Accounts of Lahore Development Authority in its meetings held on 22-2-1988 and 29-3-1988.

APPROPRIATION ACCOUNTS - 1983-84

1. Page 244 Grant No. 41-Roads - Bridges-312-314- Other Bridges of Appropriation Accounts for the year 1983-84 .

29-3-88

It was pointed out by Audit that in respect of work Plantation Surfing of green strip along canal from Mughalpura to Harbanspura the budget allocation was for Rs. 50.20 lac whereas funds were obtained for Rs. 70.50 lac. The Department explained that additional funds were sanctioned to them by Finance Department for this work and promised to show this to Audit.

Subject to verification by Audit, the item was settled.

2. Page 243 Grant No. 41-Roads and Bridges-312-312-Other Highway Roads of Appropriation Accounts for the year 1983-84.

29-3-88

LDA explained that expenditure of Rs. 179.54 lacs against the project of construction of road along canal from Mughalpura to Harbanspura was incurred and expenditure of Rs. 70.88 lacs was incurred for plantation and Surfing of green strips along canal from Mughalpura to Harbanspura. They confirmed that LDA had fully utilized the funds released by the Government and the subject work had been completed.

The item was settled.

DRAFT PARAS - 1983- 84

3. Para 95(1) Page 249 of Audit Report for the year 1983-84 - Overpayment ( Rs. 1,38,950/-).

22-2-88

The recovery of Rs. 1,38,950/- had been verified by Audit.

The para was dropped.

4. Para 95(2) Page 249 of Audit Report for the year 1983-84 -  
Overpayment (Rs. 73,536/-).

22-2-88

Full recovery of Rs. 73,536/- had been verified by Audit and disciplinary action also finalized by the Department.

The para was therefore dropped.

5. Para 95(3) Page 250 of Audit Report for the year 1983-84 -  
Overpayment ( Rs. 72,328/- ).

22-2-88

The balance recovery of Rs. 1,815/- had been verified by Audit.

The para was dropped.

6. Para 95(4) Page 251 of Audit Report for the year 1983-84 -  
Overpayment ( Rs. 69,602/- ).

22-2-88

The Committee directed that the Department should furnish details of the case as to why the Government was made to go in appeal in the High Court/Supreme Court against the decision of the Civil Court especially in view of the fact that the Arbitrators appointed by the Authority itself had given their decision against the Government and in favour of the contractor. It should also be indicated as to why, in the first place a minus bill of Rs. 69,602/- was prepared while in actual fact the Government owed a huge amount to the contractor.

The above information should be furnished to the Assembly Secretariat within a period of one month.

The para was kept pending.

7. Para 95(5) Page 251 of Audit Report for the year 1983-84 -  
Overpayment ( Rs. 44,346/- ).

22-2-88

An amount of Rs. 35,021/- had been recovered by the Department and verified by Audit whereas a sum of Rs. 9,325/- remains to be recovered.

The Department was directed to fix responsibility so that the amount of Rs. 9,325/- could be recovered.

The para was kept pending.

The Committee took note of the excellent preparations made by the Administrative Department for the clearance and settlement of issues involved in the various paragraphs indicated above and placed on record its appreciations for keen interest shown by the Administrative Secretary and his staff in the work relating to the Public Accounts Committee-I.

8. Para 95(6) Page 252 of Audit Report for the year 1983-84 -  
Overpayment (Rs. 30,600/-).

22-2-88

The recovery of Rs. 30,600/- had been verified by Audit.

The para was dropped.

9. Para 96(1) Page 253 of Audit Report for the year 1983-84 -  
Non-recovery of Mobilization Advance of Rs. 13,47,545/-.

22-2-88

The para was kept pending till the decision of the Liquidator appointed by the Government of Pakistan in the case.

In the meantime the Department was directed to produce the record showing detail of counter claim of the MCP against LDA to Audit and to inform - whether or not the claim was justified.

10. Para 96(2) Page 254 of Audit Report for the year 1983-84 -  
Non-recovery of Mobilization Advance of Rs. 10,20,000/-.

22-2-88

The para was kept pending till the decision of the Liquidator appointed by the Government of Pakistan in the case.

In the meantime the Department was directed to produce the record showing detail of counter claim of the MCP against LDA to Audit and to inform - whether or not the claim was justified.

11. Para 96(3) Page 255 of Audit Report for the year 1983-84 -  
Non-recovery of Mobilization Advance of Rs. 8,86,000/- .

22-2-88

The para was kept pending till the decision of the Liquidator appointed by the Government of Pakistan in the case.

In the meantime the Department was directed to produce the record showing detail of counter claim of the MCP against LDA to Audit and to inform - whether or not the claim was justified.

12. Para 97(2) Page 256 of Audit Report for the year 1983-84 -  
Non-recovery of Government Dues from Contractor  
Rs. 33,344/-.

22-2-88

The Committee directed the Department that full facts of the case should be furnished to the Assembly Secretariat within six weeks.

The para was kept pending.

13. Para 98(1) Page 257 of Audit Report for the year 1983-84 -  
Non-accountal of Material(Rs. 1,73,431/-).

22-2-88

The balance amount of Rs. 69,255/- had been cleared by the Department by recovering Rs. 4,300/- in cash and producing record showing transfer of material costing Rs. 65,255/- to Irrigation and Power Department. These facts had been verified by Audit.

The para was dropped.

14. Para 98(2) Page 257 of Audit Report for the year 1983-84 -  
Non-accountal of Material(Rs. 34,533/-).

22-2-88

The accountal/consumption of PCL had been verified by Audit.

The para was dropped.

15. Para 98(3) Page 258 of Audit Report for the year 1983-84 -  
Non-accountal of Material(Rs. 31,000/-).

22-2-88

The accountal of material costing Rs. 31,000/- has been verified by Audit.

The para was dropped.

16. Para 98(4) Page 259 of Audit Report for the year 1983-84 -  
Non-accountal of Material(Rs. 15,450/-).

22-2-88

The consumption and recovery of 6 tons bitumen had been verified by Audit, hence the para was dropped.

MULTAN DEVELOPMENT AUTHORITY

The Committee examined the Accounts of Multan Development Authority in its meetings held on 15.12.1987 and 28-4-1988.

APPROPRIATION ACCOUNTS - 1983- 84

1. Page No. 170 Grant No. 25-Communication of Appropriation Accounts for the year 1983-84.

15-12-87

The grant having been fully utilized and verified by Audit.

The item was settled.

2. Page 244 Grant No. 41-Road and Bridges-312-312- Other Highways for Appropriation Accounts for the year 1983-84.

15-12-87

The grant having been fully utilized and verified by Audit.

The item was settled.

3. Page 259 Grant No. 44-Loans to Municipalities, Port Funds Etc Loans to Multan Development Authority for Appropriation Accounts for the year 1983-84 .

15-12-87

Subject to reconciliation, the item was settled.

DRAFT PARAS - 1983 - 84

4. Para 103(1) Page 262-64 of the Audit Report for the year 1983-84 - Non-Recovery of Rs. 5,67,361/- from the Contractor.

15-12-87

The Committee directed the Administrative Department that all the relevant record pertaining to the para may be got verified by Audit. The Administrative Secretary undertook to get it done within two months' time which was agreed to by the Committee.

The para was kept pending.

28-4-88

The Audit pointed out that the receipt of 4,680 tons of cement was indicated in the stock register but its record of issuance was not available and did not feel satisfied with the detail given by the Department regarding the disposal of Cement.

The Committee directed that the Administrative Department and the Audit should reconcile the figures within one week.

The para was kept pending.

5. Para 103(2) Page 264 - 265 of the Audit Report for the year 1983-84 - Non-recovery of Cost Material ( Rs. 2,91,340/- ).

15-12-87

The relevant record in respect of recovery/adjustment having been verified.

The para was settled.

6. Para 103(3) Page 265 - 266 of the Audit Report for the year 1983-84 - Non-recovery of Telephone Rent ( Rs. 50,849/- ).

15-12-87

The Administrative Secretary assured the Committee that he would manage recovery within the next two months, except the recovery of Rs. 11,244/20 recoverable from Mr. Saifullah Ex-Superintending Engineer who is absconding and not traceable. As such this amount will have to be got written off by the competent authority. He hopes to report positive report within the stipulated time.

28-4-88

The Department explained to the Committee that since Saifullah was an absconder, therefore, the amount had to be written off. So far as recovery from Ahmad Bakhsh Khitran was concerned, they were writing to the Additional Chief Secretary, Punjab, for issuing necessary orders to the Population Welfare Programme (Planning and Development Department) where the defaulter was at present posted. Regarding the third defaulter, Shaukat Ali, the Department intimated that he had opted for pension and the Administrative Department had requested the Accountant General for retrenchment stat and the amount would be deducted from his pension emoluments etc.

The para was kept pending.

7. Para 103(4) Page 266 of the Audit Report for the year  
1983-84 - Non-recovery of Cost of Material ( Rs. 9,690/- ).

15-12-87

As the recovery has been verified by Audit, the para was settled.

## CHAPTER XVII

### COMMUNICATIONS AND WORKS DEPARTMENT

#### BUILDINGS DEPARTMENT

The Committee examined the Accounts of Buildings Department in its meetings held on 9.12.1987, 10.12.1987, 31.12.1987, 27.3.1988, 19.4.1988, 3.5.1988 and 24.5.1988.

#### APPROPRIATION ACCOUNTS - 1983-84

1. Page 168 of Appropriation Accounts for 1983-84 - under Grant No. 24-Civil Works-314-Building Structure - M & R Thal Mandi Town Buildings.

31-12-87

#### Repair to Building Thal Mandi Town

The explanation of the Department was accepted and the item was settled.

2. Page 167 of Appropriation Accounts for the year 1983-84 - under Grant No. 24-Civil Works- M & R - Excess Rs. 3,11,391/-.

27-3-88

Explanation of the Department was accepted and the item was settled.

3. Page 167 of Appropriation Accounts for the year 1983-84 - Grant No. 24-Civil Works - Saving Rs. 1,29,63,110/-.

27-3-88

Explanation of the Department was accepted and the item was settled.

4. Page 248 of Appropriation Accounts for the year 1983-84 -  
Grant No. 42- Government Buildings (Charged) - Excess  
Rs. 7,83,907/-.

27-3-88

Explanation of the Department was accepted and the item was settled.

5. Page 248 of Appropriation Accounts for the year 1983-84 -  
Grant No. 42- Government Buildings ( Other than Charged)-  
Excess Rs. 5,70,32,005/-.

27-3-88

Explanation of the Department was accepted and the item was settled.

DRAFT PARAS - 1983 - 84

9-12-87

GENERAL

The Audit pointed out that the working paper on the Appropriation Accounts of Civil Works had not been submitted by the Department. The Administrative Secretary stated that the it could not be done due to some misunderstanding and it shall be submitted in the next meeting. The Committee directed that the Working Papers in respect of Appropriation Accounts should be submitted in the next meeting.

6. Para 13(1) Page 37 of Audit Report for the year 1983-84 -  
Excess Payment of Rs. 58,300/-.

10-12-87

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

3-5-88

The case being sub-judice, the para will remain pending.

7. Para 13(2) Page 37 of Audit Report for the year 1983-84 -  
Excess/Overpayment to Contractor Due to Incorrect/  
Higher Rates Rs. 28,814/-.

10-12-87

The Department explained that out of Rs. 28,813/95 the payment of Rs. 9,821/- remains to be recovered and it was hoped that this recovery would be made within a couple of days. Subject to the recovery of the balance amount and its verification by Audit, the para was settled.

8-5-88

The Department stated that out of Rs. 10,854/95, a sum of Rs. 1,033/- had been recovered from Raja Abdul Ghafoor, Contractor, and the bill will be finalised by 30.6.1988 after which its verification will be got done by Audit. As regards the recovery of the balance amount of Rs. 9,158/-, efforts were being made to recover the amount as arrears of land revenue through the Collector, Rawalpindi, who was last addressed on 5-3-1988.

The Committee directed that the matter should be pursued with the revenue authorities at personal level and progress reported in the next meeting.

The para will remain pending.

8. Para 13(3) Page 38 of Audit Report for the year 1983-84 - Overpayment of Rs. 15,600/- to the Contractor.

9-12-87

The para was settled subject to verification by Audit.

3-5-88

The Committee observed that the Department had not so far produced the sanctioned estimate to Audit for verification as already decided in its last meeting held on 9-12-1987, which should be expedited.

The para was again settled subject to verification by Audit.

Para 13(4) Page 39 of Audit Report for the year 1983-84 - Excess/Overpayment to Contractor Due to Incorrect/Higher Rates Rs. 8,400/-.

10-12-87

The Committee having been satisfied that no purpose will be served by making further probe into the case, the para was settled.

9. Para 13(5) Page 40 of Audit Report for the year 1983-84 - Excess/Overpayment to Contractor Due to Incorrect/Higher Rates Rs. 7,292/-.

10-12-87

Subject to verification by Audit, the para was settled.

3-5-88

As full recovery had been verified by Audit, the para was settled.

11. Para 13(6) Page 40 - 41 of Audit Report for the year 1983-84 -  
Excess/Overpayment to Contractor Due to Incorrect/Higher Rates Rs. 6,800/-.

10-12-87

Subject to verification of recovery by Audit, the para was settled.

3-5-88

As recommended by Audit, the para was settled.

12. Para 13(7) Page 41 of Audit Report for the year 1983-84 -  
Excess Payment of Rs. 6,080/- Due to Incorrect/Higher Rates.

10-12-87

The Department explained that the recovery of Rs. 339/99 had been verified, and recovery of Rs. 5,740/- had yet to be made. Efforts were being made to recover the balance amount. The Committee directed to expedite the balance recovery.

The para was deferred.

3-5-88

The Department informed the Committee that the Collector, Rawalpindi had been requested to effect recovery of the amount of Rs. 5,740/- from the concerned Contractor as arrears of land revenue but nothing had been heard from him so far.

The Committee directed that the revenue authorities should be approached at personal level to expedite the case.

The para was kept pending.

13. Para 13(8) Page 42 of Audit Report for the year 1983-84 -  
Excess Payment of Rs. 5,648/10 Due to allowing Higher Rates.

10-12-87

The para was settled as verified by Audit.

14. Para 13(9) Page 42 of Audit Report for the year 1983-84 -  
Excess Payment of Rs. 5,140/-.

10-12-87

The requisite authority letter had been produced to the Committee to the satisfaction of Audit.

The para was settled.

15. Para 14(1) Page 43 - 44 of Audit Report for the year 1983-84 - Loss to Government ( Rs. 1,17,900/- ).

10-12-87

The para being sub-judice was kept pending.

3-5-88

The case being subjudice, the para was kept pending.

16. Para 14(2) Page 44- 45 of Audit Report for the year 1983-84 - Loss to Government Rs. 45,700/-

10-12-87

The para was deferred for want of departmental inquiry to be held by Mr. Muhammad Iqbal, Chief Engineer ( North ), Buildings Department, himself for report to the Public Accounts Committee-I in its next meeting.

24-5-88

As there was a discrepancy between the figures of loss shown by the Audit and the ones arrived at by the Department itself. The Department requested that if reconciliation was done, it would be able to proceed further in the matter for effecting recoveries from the persons concerned.

The Committee directed that the Department should reconcile the figures with the Audit by Saturday next i. e. 28.5.1988 and the recovery should be made within one month thereafter.

The para was settled subject to the recovery of the reconciled amount with the Audit and its verification by the Audit.

17. Para 14(3) Page 45 of Audit Report for the year 1983-84 - Loss to Government(Rs. 32,900/-).

10-12-87

The entire amount had been recovered. Subject to verification by Audit, the para was settled.

3-5-88

On 10.12.1987, the Department had stated that the entire amount had been recovered and the Committee had settled the para subject to verification. However, when the relevant record was produced to Audit, it verified the recovery of Rs. 22,124/43 only leaving a balance of Rs. 10,538/72.

The Committee expressed its displeasure to the Department for making a mis-statement in the last meeting, and directed that

recovery of the balance amount should be effected expeditiously and got verified by Audit.

The para will remain pending.

18. Para 14(4) Page 45 - 46 of Audit Report for the year 1983-84-  
Loss to Government (Rs. 25,506/-).

10-12-87

The Committee was informed that the Department is making efforts for obtaining the sanction of write off. Subject to the sanction of write off and its verification by Audit, the para was settled.

3-5-88

The Department stated that the sanction to write off had not so far been received from Finance Department.

The Committee directed that the case should be expedited.

The para was kept pending.

19. Para 14(5) Page 46 of Audit Report for the year 1983-84-  
Loss to Government Rs. 13,646/-

9-12-87

The explanation of the Department was accepted and the para was settled.

20. Para 14(6) Page 47 of Audit Report for the year 1983-84-  
Loss to Government (Rs. 26,595/-).

10-12-87

The Department explained that out of Rs. 26,595/- an amount of Rs. 9,600/- remained to be recovered against different officers. The list of officers against whom these recoveries remained to be made, had been supplied to the Accountant General for making recoveries. It was directed that same special representative of the Department may be deputed to keep in contact with the representative of the Accountant General in order to watch the action being taken by the Audit.

The para was deferred.

3-5-88

The Department informed the Committee that rent recoveries were to be made from ten officers, out of whom four officers had retired, one officer was out of Pakistan and the remaining five officers were still in service but their whereabouts were not forthcoming from the record of Accountant General, Punjab, Lahore.

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62. The Committee directed that the Department should take up the matter with Accountant General, Punjab at a higher level to effect recoveries from the officers, whose whereabouts had been traced out. In case of retired officers, recoveries should be made from their pensions. The progress will be reported to the Committee in its next meeting by the Department.

The para will remain pending.

21. Para 15(1) Page 48 of Audit Report for the year 1983-84 -  
Non-recovery of Risk & Cost Charge ( Rs. 10,10,764/- ).

10-12-87

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

3-5-88

The case was subjudice and its next date of hearing was fixed for 13-6-1988.

The para will remain pending.

22. Para 15(2) Page 48 - 49 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges(Rs. 2,37,741/-).

10-12-87

As the case was sub-judice, the para was kept pending.

3-5-88

The case was subjudice and its next date of hearing was 24-5-1988.

The para will remain pending.

Para 15(3) Page 49 - 50 of Audit Report for the year 1983-84-  
Non-recovery of Risk & Cost Charges ( Rs. 1,33,700/- ).

10-12-87

The recovery of Rs. 59,379/- may be got verified. The balance recovery of Rs. 91,763/- may also be expedited.

The para was kept pending.

3-5-88

The amount of Rs. 59,376/- stood recovered and verified by Audit. As regards the balance amount of Rs. 91,763/-, the Department stated that the matter had been referred to the Collector, Rawalpindi to recover the involved amount as arrears of land revenue.

The Committee directed that efforts should be made to recover the amount at the earliest.

The para will remain pending.

24. Para 15(4) Page 50 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges (Rs. 70,870/-).

9-12-87

The Committee directed the Department to report progress and the steps taken in the case of non-recovery of risk and cost charges of Rs. 70,870/-.

The para was kept pending.

3-5-88

The Department stated that despite issuance of several reminders, the Collector, Faisalabad had not so far been able to effect the recovery of Rs. 70,870/- as arrears of land revenue from Mr. Muhammad Akram Khan, the attorney holder for M/s National Traders.

The Committee directed the Department to pursue the matter vigorously with the revenue authorities and report progress in the next meeting.

The para will remain pending.

25. Para 15(5) Page 50 - 51 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges (Rs. 54,000/-).

10-12-87

The Committee instructed the Administrative Secretary to depute some officer of the Department locally who should pursue the case personally and intimate progress to the Department periodically. The progress of the case may be reported in the next meeting.

The para was deferred.

3-5-88

The Department stated that the Collector, Lahore had closed the case because inspite of best efforts made by the Tehsildar, Lahore the defaulter could not be contacted on the available address. Therefore, a case of write off was being initiated by them.

Subject to sanction of write off and its verification by Audit, the para was settled.

26. Para 15(6) Page 51-52 of Audit Report for the year 1983-84-  
Non-recovery of Risk and Cost Charges ( Rs. 41,000/- ).

10-12-87

The Department informed that the amount of the draft para has been reduced from Rs. 41,000/- to Rs. 28,764/- . The contractor has gone in appeal in the Court of Law. The case being sub-judice, it was deferred.

3-5-88

The Department stated that the court had dismissed the civil suit of the contractor on 4.1.1988 and the matter had been taken up with the Collector, Gujranwala for recovery as arrears of land revenue.

The Committee directed that the case should be expedited.

The para was kept pending.

27. Para 16(1) Page 52 of Audit Report for the year 1983-84 -  
Misappropriation of Stores ( Rs. 45,000/- ).

10-12-87

On the recommendation of Audit, the para was settled.

28. Para 16(2) Page 53 of Audit Report for the year 1983-84 -  
Mis-appropriation of Stores ( Rs. 31,240/- ).

10-12-87

The Audit pointed out that the contractor had taken the amount of award and also removed the material from the site for which neither departmental action was taken nor the FIR had been registered. The Audit insisted that the Departmental inquiry should have been made. The Committee directed that the inquiry should be completed within three months time.

The para was deferred.

Para 16(2) Page 53 of Audit Report for the year 1983-84- Mis-Appropriation of Stores ( Rs. 31,240/- ).

Para 14(2) Page 44 of Audit Report for the year 1983-84 - Loss

3-

The above two paras remained outstanding, because the Department had not submitted their working papers. The Department promised to submit them in the form of fresh working paper in the next meeting of the Public Accounts Committee.

The Committee decided that these two draft paras will now be discussed when the Accounts for 1984-85 will be taken up by it for consideration.

24-5-88

The Department stated that according to the directive of the Public Accounts Committee dated 10.12.1987, departmental inquiry was being conducted and would be completed within three months i.e. by 9.3.1988. The Department further stated that the case in the Court with the contractor was being followed up vigorously.

The para was kept pending on account of it being subjudice.

Para 16(3) Page 54 of Audit Report for the year 1983-84 -  
Misappropriation of Stores (Rs. 27,253/-).

10-12-87

The para was settled subject to verification by Audit.

3-5-88

The explanation of the Department was considered satisfactory and the para was settled.

30. Para 16(4) Page 54-55 of Audit Report for the year 1983-84-  
Misappropriation of Stores (Rs. 22,100/-).

10-12-87

The case for write off was in progress. Subject to sanction of the write off, and its verification by Audit, the para was settled.

3-5-88

As already decided on 10-12-1987, the para was settled subject to sanction of write off and its verification by Audit.

The Committee, however, directed the Department to expedite action in the matter at personal level.

31. Para 16(5) Page 55 of Audit Report for the year 1983-84 -  
Misappropriation of Stores (Rs. 7,953/-).

10-12-87

The Committee directed that after making a departmental inquiry, if the Department was satisfied it may take action for the write off.

The para was settled.

3-5-88

The Department was directed to expedite action as already decided by the Public Accounts Committee on 10-12-1987.

Subject to write off sanction and its verification by Audit, the para was settled.

32. Para 16(6) Page 56 of Audit Report for the year 1983-84-  
Misappropriation of Stores (Rs. 7,000/-).

10-12-87

The para was settled.

33. Para 17(1) Page 57 of Audit Report for the year 1983-84.-  
Non-recovery of Gas Charges, Rents and Telephone  
Charges Rs. 58,962/-.

10-12-87

As explained by the Administrative Department, the Committee came to the conclusion that this recovery cannot be made and the Department should make out a case for write off from the Finance Department. Subject to the sanction of write off and its verification, the para was settled.

3-5-88

The para was settled.

34. Para 17(2) Page 57 - 58 of Audit Report for the year 1983-84.-  
Non-recovery of Gas Charges Rents and Telephone  
Charges(Rs. 10,900/-).

10-12-87

Same remarks as for Para 14(6) Page 47 for the year 1983-84.

3-5-88

The Committee directed that the Department should take up the matter with the Accountant General, Punjab at a higher level to make recoveries from the officers concerned on account of rent, gas and telephone charges, particularly when full particulars of officers/officials with designation and the period of rent had been supplied to them.

The para will remain pending.

35. Para 17(3) Page 58 - 59 of Audit Report for the year 1983-84.-  
Non-recovery of Gas/Rent Charges and Telephone Charges  
( Rs. 1,153/- ).

10-12-87

Same remarks as given above.

Subject to sanction of write off and its verification, the para was settled.

3-5-88

On the recommendation of Audit, the para was settled.

36. Para 17(4) Page 59 of Audit Report for the year 1983-84 -  
Non-recovery of Gas Charges, Kents and Telephone  
Charges ( Rs. 6,900/- ).

10-12-87

This is a depulication of Para No. 17(2) for the year 1983-84  
as verified by Audit.

The para was finally settled.

37. Para 18(1) Page 60 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance ( Rs. 82,300/- ).

10-12-87

The amount of Rs. 52,436/- had been recovered which was yet to be verified. The remaining amount of Rs. 21,022/- had yet to be recovered from the contractor. Subject to verification of recovery and adjustment of Rs. 21,022/- the para was settled.

3-5-88

The recovery of Rs. 52,436/- had been verified by Audit.

As for the remaining amount of Rs. 21,022/-, the Department stated that recovery had been effected from the final bill of the contractor which was in plus by Rs. 26,139/- but could not be finalised in the absence of funds. The proposal for provision of funds by offering making surrenders was being pursued vigorously.

The Committee took note of the latest position, and directed its early settlement.

The para will remain pending.

38. Para 18(2) Page 60-61 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance ( Rs. 17,371/- ).

10-12-87

Subject to verification of final adjustment, the para was settled.

3-5-88

As already decided on 10-12-1987, the para was settled subject to verification of final adjustment by Audit.

39. Para 18(3) Page 61 of Audit Report for the year 1983-84 -  
Loss Due to Non-recovery of Secured Advance ( Rs. 13,600/- ).

10-12-87

The case in respect of the para being subjudice, it was kept pending.

3-5-88

The matter was subjudice and its next date of hearing was fixed by the Court as 16-5-1988.

The para will remain pending.

40. Para 19 Page 61 of Audit Report for the year 1983-84 - Irregular Local Purchase ( Rs. 7,03,096/- ).

10-12-87

The Public Accounts Committee recommended that the case should be referred to the Finance Department for regularization of the expenditure of Rs. 7,03,096/-.

The para was settled subject to the sanction for regularization and its verification by Audit.

3-5-88

The Committee was informed that Finance Department had not so far regularized the expenditure of Rs. 7,03,096/-, and the requisite sanction was still awaited.

The Committee directed for its early settlement.

The para was kept pending.

41. Para 20 Page 61 of Audit Report for the year 1983-84 - Blockade of Government Capital ( Rs. 6,47,131/- ).

9-12-87

The Administrative Department explained that the stores were being physically verified departmentally which will be got verified from Audit as well. The Public Accounts Committee directed that the physical verification of unutilized material worth Rs. 4,57,131/- and the material worth Rs. 1,90,000/- stated to have been consumed may also be got verified by Audit.

The para was deferred.

3-5-88

The Department stated that the lists of consumed material had been furnished to Audit for verification. However, physical verification of Store could not be completed as it required more time. The Committee directed the Department to produce the record of physical verification of unutilized material worth Rs. 4,57,131/- to Audit and have it finalised within three months, the para will remain pending.

42. Para 21 Page 62 of Audit Report for the year 1983-84 -  
Loss of Rs. 66,675/- Due to Collapse of Building during  
Construction.

10-12-87

As the case was sub-judice, the para was deferred.

3-5-88

The case was pending before the arbitrators, and the next date of hearing had been fixed for 21.5.1988.

The case being subjudice, the para will remain pending.

43. Para 22 Page 62-63 of Audit Report for the year 1983-84 -  
Non-accountal of Stores worth Rs. 10,806/-.

10-12-87

The Department explained that action for disposal of this para was under way, therefore, the para was deferred.

3-5-88

The Department stated that the case for sanction of write off had been sent to the Finance Department on 29.2.1988. The last reminder was sent on 11.4.1988.

The Committee directed the Department to get the matter expedited at personal level.

The para will remain pending.

44. Para 23 Page 63 of Audit Report for the year 1983-84 -  
Irregular Payment to the Civil Agency for Additional  
Construction (Rs. 10,000/-).

9-12-87

The sanction to regularize the reconciled expenditure of Rs. 10,000/- has been verified by Audit.

The para was settled.

1958-59

45. Para 17(a), 8(2) Page 15 of Audit Report for the year 1983-84 -  
read withat Page 343 of Audit Report for the year 1983-84 -  
Shortage of Stores worth Rs. 11,967/-.

19-4-88

As the recovery of the balance amount of Rs. 444/24 had been verified by Audit, the para was settled.

1957 - 58

46. Para 17(a) 6(3) Page 15 of Audit Report for the year 1957-58, read with at Page 343 of Audit Report for the year 1983-84 - Misappropriation of Material (Rs. 17,388/-).

19-4-88

Recovery of the full amount having been verified by Audit, the para was settled.

1956 - 57

47. Para 17(a) 21 Page 15 of Audit Report for the year 1956-57, read with at Serial No. 2 Page 343 of Audit Report for the year 1983-84 - Non-recovery of Government Dues Rs. 1,06,299/-.

19-4-88

Entire amount having been recovered and verified by Audit, the para was settled.

48. Para 17(a) 23 Page 15 of Audit Report for the year 1956-57, read with Serial No. 6 at Page 343 of Audit Report for the year 1983-84 - Non-recovery of Rs. 35,007/-.

19-4-88

The Committee was informed that the amount pertained to the consumption of coal for the burning of bricks but neither the record nor the agreement containing the penalty clause against the contractor was traceable in the Department.

The Committee took a serious note of this negligence on the part of the concerned officers and directed that the Chief Engineer (South) should put up the case to the Administrative Secretary for his final decision who was the competent authority in the matter. The Committee further directed that the Administrative Department should finalise the matter within three months and submit his report to the Public Accounts Committee.

The para was kept pending.

49. Para 17(a) 23(b) Page 15 of Audit Report for the year 1956-57, read with Serial No. 6 at Page 343 of Audit Report for the year 1983-84 .

19-4-88

The Committee did not feel satisfied with the explanation of the Department and directed that the Administrative Secretary should come up fully prepared with the latest position of the case

before the Public Accounts Committee on 3rd May, 1988.

The para was kept pending.

4-5-88

The Department explained that the file relating to this para had now been traced out and necessary action had been taken. After adjustment of the security deposit, the overpayment of Rs. 35,007/50 had been reduced to Rs. 16,597/-.

Regarding the disciplinary action, it was delayed because three inquiries were held one after the other against the Executive Engineer/Sub Divisional Officer. However, as a result of the inquiry, following action had been taken against the defaulting officers/officials as given against each :-

- 1) Sh. Riaz Ahmad, Executive Engineer. : Exonerated
- 2) Mr. Saeed Mahfuz Khan, Sub Divisional Officer. : Increment stopped for one year without cumulative effect.
- 3) Mr. Faqir Muhammad, Divisional Accountant. : D.G. A & A (Works) had intimated that both the Divisional Accountants had retired and no action was possible.
- 4) Mr. Ikram Ahmed Baig, Divisional Accountant. : The case was under process with the Government, for the Appointment of Authorised Officer.
- 5) Mr. Muhammad Iqbal Qureshi, Sub Engineer. : The case was under process with the Government, for the Appointment of Authorised Officer.
- 6) Mr. Hashmat Ali, Senior Clerk. : The case was under process with the Government, for the Appointment of Authorised Officer.
- 7) One official had left the Department.

The Committee directed that the adjustment of security deposit, reducing the overpayment from Rs. 35,007/50 to Rs. 16,597/- should be got verified by Audit, and the amount of Rs. 16,597/- should be recovered. The Committee also wanted to know as to why action was not taken by the Director General, Audit and Accounts (Works) against the Divisional Accountants before they were allowed to retire from service. The disciplinary action against the Sub Engineer and the Senior Clerk should be completed immediately.

The para was kept pending.

24-5-88

The Department stated that the Chief Engineer (North) had been authorised to proceed against the officials concerned, who in turn had appointed the inquiry officer. It was hoped that action

will be taken expeditiously. After the inquiry is completed, recoveries, where possible, will be made from the persons concerned. For the amount which will be irrecoverable, a case for write off will be intiated.

As for the disciplinary action against the two Divisional Accountants, the Director General, Audit emphasised that under the rules action against them could have been taken only if the charge - sheet had been furnished the Audit by the Administrative Department without the charge - sheet, the Divisional Accountants could not be proceeded against. Consequently, the Divisional Accountants retired and now it was too late to take any action against them.

The recovery of Rs. 16,597/- has been made and verified by Audit.

The Committee directed that disciplinary action against the officials of Communications and Works Department involved in the case should be completed expeditiously and a report submitted to the Committee accordingly.

The Committee further directed that a copy of the inquiry report and charge - sheet against the Divisional Accountants should be sent to the Director General, Audit for his information.

1954 - 55

50. Para 18(x) Page 15 of Audit Report for the year 1954-55, read with Serial No. 1 Page 343 of Audit Report for the year 1983-84 - Shortage of Bricks Rs. 37,613/-.

19-4-68

The Committee directs that the Department should get the adjustment of the amount of Rs. 37,613/- with the Audit completed within two weeks.

Subject to the above observation, the para was settled.

1953 - 54

51. Para 18(2)(ii) Page 60 of Audit Report for the year 1953-54, read with Serial No. 3 Page 343 of Audit Report for the year 1983-84 - Excess Payment of Rs. 13,131/-.

19-4-68

Recovery of the full amount having been made and adjustments verified by Audit, the para was settled.

**HIGHWAYS DEPARTMENT**

The Committee examined the Accounts of Highways Department in its meetings held on 7.1.1988, 12.1.1988, 1.3.1988, 15.3.1988, 16.3.1988, 27.3.1988, 30.3.1988, 6.4.1988, 21.4.1988, 4.5.1988, 25.5.1988 and 26.5.1988.

**APPROPRIATION ACCOUNTS - 1983-84**

1. Grant No. 25 - Communication ( Maintenance and Repair ) -  
Page 169 of Appropriation Accounts for the year 1983-84 .

27-3-88

Explanation of the Department was accepted and the item was settled.

2. Grant No. 25 - Communication-000-Establishment Charges-  
Page 169 of Appropriation Accounts for the year 1983-84.

27-3-88

Explanation of the Department was accepted and the item was settled.

3. Grant No. 36 - Communication ( Minor Works ) - Page 224 of  
Appropriation Accounts for the year 1983-84.

27-3-88

Explanation of the Department was accepted and the item was settled.

4. Grant No. 41 - Roads and Bridges - Page 242-246 of  
Appropriation Accounts for the year 1983-84.

27-3-88

Explanation of the Department was accepted and the item was settled.

**DRAFT PARAS - 1983 - 84**

5. Para 42(1) Page 85 of Audit Report for the year 1983-84 -

Rs. 4, 571/76. The case will be moved by the Department to the Administrative Secretary for write off.

The para was settled.

25-5-88

The Department stated that the case was still under process for write off.

The para was kept pending.

6. Para 42(2) Page 85 of Audit Report for the year 1983-84 - Over payment to the Contractor due to incorrect rates - (Rs. 4, 83, 995/-).

16-3-88

The para was kept pending. The explanation of the Department that actual recovery worked out to Rs. 2, 07, 605/52 and a recovery of Rs. 1, 91, 212/- and Rs. 31, 905/52 has already been effected was not considered satisfactory. The Public Accounts Committee directed the Department to submit a revised working paper showing full details of the amount recoverable and actual amount recovered and latest position in this respect in the next meeting.

25-5-88

It was directed by the Committee that full details of the amount recoverable and the actual amount recovered should be got verified by Audit for consideration of the Public Accounts Committee. It was further directed that the revised working paper may exhibit the requisite information alongwith Audit observation in the revised working paper.

The para was deferred.

7. Para 42(3) Page 86 of Audit Report for the year 1983-84 - Excess/Overpayment to the Contractor due to Incorrect/ High Rates ( Rs. 2, 09, 225/- ).

7-1-88

The Committee directed that the Audit should re-examine the case in the light of the Finance Department's letter No. OSD(Tech) FD-7-2/78 , dated 10. 4. 1979 and submit their revised comments.

The para was kept pending.

24-5-88

The Department conceded to the stand taken by the Audit

that there was an overpayment and stated that responsibility for the loss will be fixed on the persons concerned and the amount would be recovered from the contractor concerned.

The Committee directed that the action should be completed within three months and a report in the form of fresh working paper should be submitted to the Committee.

The para will remain pending.

8. Para 42(5) Page 88 of Audit Report for the year 1983-84 -  
Excess Payment of (Rs. 1, 44, 946/-).

7-1-88

Explanation of the Department was accepted and the para was settled.

9. Para 42(6) Page 89 of Audit Report for the year 1983-84 -  
Excess Payment to the Contractor due to Incorrect/High Rates(Rs. 1, 24, 251/-).

12-1-88

It was noted that Para No. 42(16) for 1983-84 co-related to the above paragraph and therefore the two paras were taken together.

The matter was discussed and it was the consensus that excess payment was made on the basis of quantities of work not actually executed. This seemed to be a fraud committed by the Executive Engineer, Sub Divisional Officer and the Sub Engineer concerned. The Rules in Chapter-II of the Punjab Financial Rules state that departmental proceedings could be initiated side by side the criminal proceedings. The laxity of the senior officers is not taking such action renders them liable for disciplinary action. Therefore, there was need for fixing their responsibility.

It was further observed that the judgement of the Anti - Corruption Judge should have been supplied to the Audit. The same should now be done so that Audit could see as to whether the acquittal of the persons concerned was honourable or they were acquitted by giving them the benefit of doubt.

With the above observations the para was deferred.

4-5-88

The Department explained that the persons concerned have been acquitted by the Court and no further action could be taken against them as it would amount to contempt of court.

The Committee was of the opinion that departmental

proceedings could still be initiated against the officials/officers concerned. However, it was directed that the Department should obtain legal opinion from the Law and Parliamentary Affairs Department and resubmit the case to the Committee in the form of fresh working paper in its next meeting.

The para was kept pending.

10. Para 42(7) Page 89 of Audit Report for the year 1983-84 -  
Excess Payment to the Contractor - (Rs. 1,18,284/-).

25-5-88

The explanation of the Department was accepted. Regarding the balance amount, it was stated that they will move a case for write off.

The para was settled subject to adjustment, write off and its verification by Audit.

16-3-88

- i) The Department explained that the amount of excess payment showing in the working paper as Rs. 1,81,248/- was actually Rs. 1,18,284/- which was erroneously printed through a typing error.
- ii) It was further explained by the Department that the recovery of Rs. 1,13,313/- has been effected. The Audit, however pointed out that out of this amount (Rs. 1,13,313/-) a sum of Rs. 66,022/- was shown as withheld in the final bill and this amount could be refunded at any time. Besides the detail of Rs. 47,311/- was not available so it could not be verified. It was, therefore decided that the department will get the position verified by Audit within fifteen days and result reported to Committee in the next meeting.

The para was kept pending.

11. Para 42(8) Page 90 of Audit Report for the year 1983-84 -  
Excess Payment (Rs. 97,951/-).

7-1-88

The Committee observed that if the Administrative Department was satisfied that the work had actually been executed and paid for and was justified keeping in view the site conditions on different fifteen works with a total involvement of Rs. 97,951/-, then the Audit objection did not carry weight because the rate paid was according to bid schedule and accepted. The Administrative Department assured the Committee that the payment was justified.

The para was settled.

12. Para 42(9) Page 90 of Audit Report for the year 1983-84 - Overpayment to the Contractor due to Incorrect/High Rates (Rs. 84,888/-).

16-3-88

The Department explained that a sum of Rs. 9,347/- has already been recovered and verified by Audit. The balance recovery of Rs. 75,641/- is being pursued as arrear of Land Revenue. The Committee directed the Department to pursue the balance recovery and take disciplinary action against the defaultors.

25-5-88

The case being subjudice, the para was kept pending.

13. Para 42(10) Page 91 of Audit Report for the year 1983-84 - Excess/Overpayment to the Contracor due to Incorrect/ High Rates Rs. 68,547/-.

12-1-88

The Committee was of the view that the Executive Engineer concerned could not be held liable for awarding the tender at rates lower than the ones indicated in A and C No.1 dated 30.6.1979 which was communicated by the Administrative Department on 11.7.1979 received by Executive Engineer 29.7.1979. The responsibility lied with the Chief Engineer concerned for promptly sending such important instructions to the Executive Engineer. However, as the Chief Engineer concerned had expired, it was not possible to proceed further in the case of the purposes of fixing the responsibility for delayed communication of instructions. Therefore, it was recommended that the Administrative Department should prepare a case for write off the excess payment made to the contractors and submit it to the Finance Department for approval.

The Committee observed that in future such important instructions should be delivered through special messenger on urgent basis so that financial losses could be avoided as far as possible.

The para was settled subject to the verification by Audit of the sanction of write - off.

14. Para 42(11) Page 92 of Audit Report for the year 1983-84 - Excess Payment of Rs. 65,568/-.

16-3-88

Since the recovery has been effected and verified by Audit, the para was settled.

15. Para 42(15) Page 97 of the Audit Report for the year 1983-84 - Overpayment to the Contractor due to Incorrect/ High Rates(Rs. 42, 770/-).

12-1-88

The Committee was informed that the recovery of the over payment had been effected and verified by the Audit.

The para was settled.

16. Para 42(16) Page 98 of Audit Report for the year 1983-84 - Excess Payment to the Contractor due to Incorrect/High Rates(Rs. 36, 430/-).

12-1-88

Deferred as per decision under Para No. 42( 6) above.

4-5-88

same remarks as under Para 42(6) above.

17. Para 42(17) Page 99 of Audit Report for the year 1983-84 - Excess/Overpayment to the Contractor due to Incorrect/ High Rates(Rs. 31, 000/-).

7-1-88

The Committee discussed this para at length and the Administrative Department explained that out of the total excavation of earth work of 12, 92, 490 cft from a depth of 1.8", only 9, 14, 428 cft was refilled on berms and payment was made for the same. Payment for the balance quantity of 3, 78, 062 cft earth work had not been made by the Department and it was yet to be verified by Audit.

The Committee directed that the relevant record should be produced to Audit for verification. Subject to verification by Audit, the para was settled.

25-5-88

The record having been verified by Audit, the para was settled.

18. Para 42(18) Page 100 of Audit Report for the year 1983-84 - Excess/Overpayment to the Contractor due to Incorrect/ High Rates(Rs. 30, 650/-).

15-3-88

The explanation of the Department was accepted and the para was settled.

19. Para 42(19) Page 101 of Audit Report for the year 1983-84 -  
Overpayment due to Higher Rates ( Rs. 29,028/- ).

1-3-88

The explanation of the Department was found satisfactory. The Committee decided to settle the para with the direction that in future such important information should be communicated on speedy basis through telephone and telex etc.

20. Para 42(20) Page 101 of Audit Report for the year 1983-84 -  
Excess Payment of Rs. 25,871/-.

16-3-88

The Committee observed that the estimates of the work have not yet been prepared which is a sad reflection on the working of the Department. The Committee directed that sanction for allowing 100% premium may now be obtained from competent authority and produced to Audit.

The para was kept pending.

26-5-88

The Department undertook to complete the inquiry within fifteen days. The Committee directed that action by the Department should be completed.

The para was kept pending.

21. Para 42(21) Page 102 of Audit Report for the year 1983-84 -  
Overpayment of Rs. 24,890/-.

1-3-88

The Administrative Secretary ensured the speedy communications of the instructions and of the important directives. The explanation of the Department was accepted and the para was settled.

22. Para 42(23) Page 104 of Audit Report for the year 1983-84 -  
Excess/Overpayment to the Contra. for due to Incorrect / High Rates ( Rs. 22,322/- ).

7-1-88

The Administrative Department explained that he was not satisfied with the action suggested by the lower formation to recover the amount as arrears of land revenue and he had ordered that the contractor should be traced out and the amount recovered from him otherwise strict action will be taken against the concerned officers/officials. The Department was directed

to the Committee to produce positive results in the next meeting.

The para was kept pending.

24-5-88

The case was subjudice. The Department submitted that the next date of hearing was fixed for 2-7-1988.

The Department was directed to pursue the case in the Court vigorously.

The para will remain pending.

23. Para 42(24) Page 105 of Audit Report for the year 1983-84 - Overpayment(Rs. 12,480/-).

1-3-88

The Department informed the Committee that the total recovery had been effected and verified by Audit. The para was settled.

24. Para 42(26) Page 106 of Audit Report for the year 1983-84 - Excess/Overpayment to the Contractor due to Incorrect/ High Rates ( Rs. 10,738/- ).

7-1-88

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

25. Para 42(30) Page 110 of Audit Report for the year 1983-84 - Excess/Overpayment ( Rs. 8,086/- ).

7-1-88

The Department promised to produce the relevant record to the Audit for verification. The Committee observed that the Administrative Department should be vigilant that the paras were got verified by Audit well in time.

Subject to verification by Audit, the para was settled.

25-5-88

The Department stated that the contract from erroneously contained the wood planks which was after wards changed as CFT- after cutting it. It was however conceded by the Department that this cutting did not have any initials of any responsible officer. However, the contract register and the Comparative Statement contained CFT in the hand of the then Executive Engineer. As such this contention of the Department was not afterthought.

The contention of the Department was accepted by the Committee and the para was settled.

26. Para 42(32) Page 111 of Audit Report for the year 1983-84 -  
Overpayment of Rs. 6,700/-.

16-3-88

The recovery has been verified. The para was settled.

27. Para 44(1) Page 126 of Audit Report for the year 1983-84 -  
Non-recovery of cost of Material from Contractors -  
(Rs. 21,20,126/-).

15-3-88

The Department stated that the contractors failed to complete the work, which was later got completed through departmental labour on their behalf, and the expenditure incurred was booked against them for recovery.

The Committee directed that the contractors bills should be immediately finalized. Action should be taken against the official responsible for the delay, and a report submitted to the Committee within one month.

The para was kept pending.

4-5-88

The Department stated that the contractors final bills had been prepared but the inquiry could not be completed due to their staff being engaged in rehabilitation work of the Ojri Camp blast victims. The Department assured that the inquiry will be completed by 15.5.1988 and responsibility fixed.

The Committee directed that the case should be finalised and report submitted to the Public Accounts Committee in its meeting scheduled to be held on 24.5.1988.

The para will remain pending.

28. Para 44(2) Page 126 of Audit Report for the year 1983-84 -  
Non-recovery of cost of Material from Contractor(Rs. 5,46,896/-).

16-3-88

The explanation of the Department with regard to over payment of Rs. 4,83,995/42 was not considered satisfactory by the Committee.

The Department under took to take the following action within a period of one month and submit a revised working paper for the consideration of the Committee :-

- i) To finalize contractors bill.

- ii) To make full recovery of the amount for penalty after verifying if any extension was granted or not.
- iii) To get verification of the recovery of Rs. 80,971/- i.e. cost of bitumen verified by Audit.

The Committee however directed the Administrative Secretary to conduct an inquiry and submit a final report to the Committee within a period of one month about the delay in finalizing the bill.

The para was deferred.

25-5-88

The Department stated that they have already recovered an amount of Rs. 1,73,000/- from the contractor, but the contractor has arranged to get a stay order from the court regarding preparation of final bill. The Department has undertaken to submit the inquiry report as well as the final bill within one month.

The case being subjudice, the para was kept pending.

29. Para 44(3) Page 127 of Audit Report for the year 1983-84 - Non-recovery of cost of Material from Contractors (Rs. 1,24,667/-).

15-3-88

The working paper submitted by the Department did not contain the Audit comments. The Committee directed the Administrative Secretary to ensure that in future complete working papers were submitted.

The Committee, however, considered the minutes of the DAC dated 9-11, July 1985, given in the working paper, and observed that the Department had failed to hold an inquiry as to why minus bills were prepared and who were responsible for excess payment.

The Department explained that as the work <sup>was</sup> carried out at the risk and cost of the contractor, minus bills had been prepared. nevertheless, the Department was directed to hold an inquiry as to why action was not taken against the persons who were responsible for dereliction of duty.

The para was deferred for further consideration in the next meeting, when a fresh working paper, with Audit comments, will be submitted by the Department.

4-5-88

The Department stated that the inquiry against the defaulting officials could not be completed because the staff remained busy in rehabilitation work of the Ojri Camp blast victims.

The Committee directed that the inquiry should be finalised and report submitted to the Public Accounts Committee in its next meeting scheduled to be held on 24-5-1988. The case of recoveries should be pursued at personal level with the revenue authorities.

The para will remain pending.

30. Para 44(4) Page 128 of Audit Report for the year 1983-84 -  
Non-recovery of cost of Material from Contractor (Rs. 82,740/-).

15-3-88

The Committee directed that the Department should produce original record relating to recovery/adjustment of bitumen issued to Abdul Khaliq, Contractor to Audit for verification and satisfy the objections raised by them. The final bill of Mr. Ghulam Nabi, Contractor, should be prepared and recovery effected within one month. Action should also be taken against the official responsible for the inordinate delay. A report should be submitted to the Committee in the next meeting in the form of a fresh working paper.

The para was kept pending.

4-5-88

The Department stated that the final bill of Mr. Ghulam Nabi, Contractor had been prepared and the recovery had also been verified by Audit.

The Committee noted with regret that the original record of recovery/adjustment of bitumen issued to Abdul Khaliq, Contractor had not yet been produced to Audit as directed by Public Accounts Committee. It showed that the Executive Engineer and the Superintending Engineer concerned appeared to have paid no heed to the directives of the Public Accounts Committee. It, therefore, directed that the Secretary Communication and Works should personally look into this matter in view of large scale of complaints about misappropriation of bitumen.

The para was kept pending.

31. Para 44(5) Page 129 of Audit Report for the year 1983-84 -  
Non-recovery of cost of Material from Contractor (Rs. 52,250/-).

12-1-88

The recovery of the involved amount of Rs. 38,550/- had been made and verified by the Audit.

The para was settled.

32. Para 44(6) Page 129 of Audit Report for the year 1983-84-  
Non-recovery of cost of Material from Contractor.  
( Rs. 46,694/- ).

16-3-88

The case being subjudice, the para was kept pending. However, the Committee directed that the case in the court should be pursued vigorously so that the same is finalized as early as possible.

25-5-88

The Department undertook to produce the record for reduction of the amount of Rs. 8,902/05. The Committee directed to complete this codal requirement at the earliest.

The para being subjudice was deferred.

33. Para 44(7) Page 130 of Audit Report for the year 1983-84 -  
Non-recovery of cost of Material ( Rs. 40,273/- ).

1-3-88

The Department explained that the recovery of Rs. 6,120/- had been effected which has been verified by Audit. The Department assured that they will make all efforts for recovering the balance amount of Rs. 34,153/- from the officers/officials. The para was kept pending. The Committee directed the Department to effect recovery by the next meeting and report.

24-5-88

The Department stated that an amount of Rs. 6,119/98 has been recovered and got verified by the Audit. Efforts were being made to recover the balance amount of Rs. 34,158/- . The Department assured that the recovery of the balance amount will be made within 3 months.

The Committee observed that there was a dire need to streamline the system of contractors. In many cases it was simply stated that the contractors were not traceable and the officers concerned do not take pains to trace them out with the result that public funds become irrecoverable and have to be written off ultimately. Therefore, the Committee directed that this aspect of the matter should be thoroughly examined and proposals for the improvement of the situation may be made to the Public Accounts Committee so that the Committee could take up the matter at appropriate level. A report to this effect should be submitted to the Public Accounts Committee as soon as possible.

The para will remain pending.

34. Para 44(8) Page 130 of Audit Report for the year 1983-84- Non-recovery of cost of Material from Contractors ( Rs. 20,829/- ).

16-3-88

The recovery of Rs. 7,664/- has been verified. As for balance amount of Rs. 13,165/- the Department stated that the material already stands consumed. Subject to the production of record regarding consumption of material, the para was settled.

25-5-88

The Department stated that the concerned Sub Engineer has been dismissed and the record regarding the consumption of the material was not available. The Department has, however, called for the dismissed official to submit the requisite record.

The para was deferred.

35. Para 44(9) Page 131 of Audit Report for the year 1983-84 - Non-recovery of cost of Material from Contractor - (Rs. 16,433/-).

15-3-88

The Department stated that 3 tons bitumen costing Rs. 4,494/- remained to be recovered from the contractor, who had since died. As such recovery of Rs. 4,494/- was not possible, a case for write off had been submitted to Government.

Subject to sanction of the write off and its verification by Audit, the para was settled.

24-5-88

Subject to sanction of write off and its verification by Audit, the para was settled.

36. Para 45(1) Page 132 of Audit Report for the year 1983-84 - Loss to Government (Rs. 48,69,554/-).

1-3-88

The Committee directed to defer the case till finalization of the recovery through the Liquidator.

4-5-88

The Department intimated that the claim had not yet been settled by the liquidator, who was last reminded on 18-4-1988.

The para was kept pending.

37. Para 45(2) Page 133 of Audit Report for the year 1983-84 - Loss to Government (Rs. 25,94,800/-).

12-1-88

It was noted that due to the negligence of departmental officers, the payment to the contractor was not made who lodged a suit against the Department. The court passed the judgement in favour of the contractor with cost. Thus the Government had to pay an amount of

Rs. 17,535/- as legal costs. The Committee desired that in order to fix the responsibility for this lapse, copies of the judgement of the Anti - Corruption Judge should be supplied to the Members of the Public Accounts Committee-I through the Assembly Secretariat as well as to the Audit within one week for examination and decision by the Public Accounts Committee.

The para would be resubmitted to the Public Accounts Committee with Audit comments within a period of one month.

The Committee directed that the Department should come fully prepared for replying to the various queries raised by the Members during consideration of the draft paras.

While resubmitting the para the following information should also be provided :-

- i) Stipulated date of the completion of work
- ii) Actual completion date
- iii) Was any extension in the period of completion of work granted ?
- iv) Whether funds were requested to discharge the liability of the contractor. If so, what were the reasons for non-allocation of funds.
- v) Whether administrative approval for the work was obtained ? If so, at what stage.

The para was deferred.

4-5-88

The Department stated that the contractor had completed the construction of the bridge and guide bank and entries had been made in the M. B. However, the payment could not be made because of non-availability of funds. The contractor went to the court which decreed the suit in his favour valuing Rs. 2,39,600/- besides, the costs of the suit amounting to Rs. 17,535/-

The Department produced a written undertaking from the contractor stating that he would not claim the amount of legal costs from the Department.

The Committee directed that the undertaking should be got written on the stamp paper and verified by Audit.

Subject to verification of undertaking by the Audit, the para was settled.

38. Para 45(3) Page 134 of Audit Report for the year 1983-84 -  
Loss to Government(Rs. 1,60,776/-)

27-3-88

The Department explained that this recovery stands against

Railway Department which is being pursued at the Secretariat level. The Committee directed that this case may be referred to the Finance Department so that it could take it up with the Central Government for adjustment at Government level. Progress in this respect may be reported to the Committee.

The para was kept pending.

39. Para 45(4) Page 135 of Audit Report for the year 1983-84 -  
Loss to Government ( Rs. 34,080/- ).

7-1-88

As per recommendation of Audit, the para was settled.

40. Para 45(5) Page 136 of Audit Report for the year 1983-84 -  
Loss to Government ( Rs. 46,657/- ).

7-1-88

The Committee discussed this para at length and directed that the Administrative Department should produce (1) Inquiry Report (2) Decision of the Tribunal and (3) all the relevant record to the Sub Committee consisting of the following Members :-

(1) Ch. Ghulam Ahmad (2) Sardar Ghulam Abbas (3) Dr. Sardar Ahmad.

The para was kept pending.

30-3-88

The Chief Engineer (North) requested the Committee that the excess payment was due to increase in thickness of base/sub-base from 4" to 6" and the Tribunal has exonerated the accused from this change. The Audit, however pointed out that this was not the subject matter of draft para because the excess payment was on account of higher quantities of base/sub-base allowed than those actually executed at site and non-recovery of secured advance.

After hearing the Department and Audit the Sub Committee desired to know the following details:-

- i) The appeal was received in Secretariat but was not decided for two years in the Department for decision of the case.
- ii) How the Department pleaded the case in the tribunal resulting in an adverse decision against the Department and who was responsible for this ill briefing to the Government pleader.
- iii) Why reference had been made to the Solicitor so late that it advised the Department not to file the appeal in the Supreme Court.

The Committee further directed that the bills of contractor should be got verified by Audit immediately to ascertain the factual position of loss.

The para was kept pending.

21-4-88

The Sub Committee looked into the details of the case, heard the Department and found that apparently, the Executive Engineer concerned could not change the scope and specifications under the rules. For this lapse, he was recommended for punishment by the Enquiry Officer. One of this punishments recorded i.e., that the official would not claim seniority even if his juniors were promoted prior to his promotion was not covered by the E & D Rules. He went in appeal to the Secretary Communication and Works against the decision of the authorised officer. The Department did not take any action on his appeal for a period of two years without proper justification. The Executive Engineer Mr. Abid Hussain Qureshi thereupon went in appeal to the Punjab Service Tribunal. The Sub Committee did not feel satisfied with the explanation of the Department which seemed to be tinted by the ulterior motives. The Committee remarked that it was a sad reflection on the performance of the Department. Had the Secretary Communication and Works and the Chief Engineer concerned been in the service action could have been taken by the concerned authority against them.

The Sub Committee was of the considered view that the case was not properly handled from the very beginning. Correct and detailed facts were not presented to the Solicitor, District Attorney for seeking his advice neither the case was pursued meticulously. Similarly, neither the learned counsel for the appellant was apprised properly by the Department nor the Tribunal was apprised of the correct aspects of the case which led the Tribunal to decide the case in favour of the appellant. This could only be attributed to gross negligence at various levels. The Sub Committee therefore, noted this sad state of affairs prevailing in the Department and recommended that in future, in such cases senior officers fully conversant with the facts be deputed to the Hon'ble courts to defend the cases of the Department. Lower formations should not be entrusted with such important matters.

In conclusion, the Committee felt that there was no choice left to suggest any action against any of the officers of the Department in view of the fact that both the then Secretary Communication and Works Department and the Chief Engineer had since been retired. No doubt the Executive Engineer is in service, yet it is not appropriate to reopen the matter against him at this stage after the decision of the tribunal.

With the above observations and comments, the Sub Committee recommended that the para may be dropped.

41. Para 45(6) Page 137 of Audit Report for the year 1983-84-  
Loss to Government ( Rs. 27,986/- ).

27-3-88

The Department explained that the case remained under inquiry and ultimately the authority determined that charges were not established against the accused officer Mr. Muhammad Hayat Bhatti, Executive Engineer and Mr. Riaz Qadeer, Sub Engineer. In fact the concerned official didn't maintain complete record of the bitumen and the report of its theft was misconceived. It was decided that cost of bitumen be charged to final head of account. The Audit was of the opinion that the case was badly delayed especially its inquiry proceedings were initiated very late till Mr. Muhammad Hayat Bhatti was promoted to Grade - 18. The Committee directed the Department to furnish the following details :-

- i) When was the inquiry officer appointed.
- ii) When was charge sheet issued.
- iii) When was the case of promotion of the officer was initiated and when he was promoted.

The Para was deferred till 6th April, 1988. The Department assured that they shall be able to produce the relevant record. The Committee directed that the information may be provided in the meeting of 6th April, 1988.

6-4-88

Explanation of the Department was accepted and the para was settled.

42. Para 46(1) Page 138 of Audit Report for the year 1983-84 -  
Shortage of Stores(Rs. 2,74,867/-).

1-3-88

The Department stated that the amount of Rs. 43,769/19 has been recovered and verified. Another amount of Rs. 1,15,880/84 too has been recovered and verified. The recovery of the balance amount of Rs. 1,15,216/87 is being pursued from M/s National Insurance Corporation.

The para was kept pending.

4-5-88

The Department stated that out of the recoverable amount of Rs. 1,15,216/87, an amount of Rs. 2,947/42 had been recovered from the National Insurance Corporation. They had lodged a claim for the recovery of the balance amount of Rs. 1,12,269/55 with the Liquidator, Islamabad on 27-4-1988.

The Committee directed that the recovery of Rs. 2,947/42

should be got verified by Audit, and the recovery of Rs. 1,12,269/-, should be pursued vigorously.

The para was kept pending.

43. Para 46(2) Page 138 of Audit Report for the year 1983-84-  
Shortage of Stores (Rs. 67,845/-).

7-1-88

It was observed that shortage against Ihsan-ul-Haq, Sub Engineer, was detected in 1980 and he handed over the claim in 1982 but no action was taken against the defaulter which showed the laxity of the Administrative Department. The Committee directed that responsibility against the supervisory staff for laxity of Administrative Control should be assessed under the rules and the result thereof be submitted to the Public Accounts Committee within two months.

The para was kept pending.

24-5-88

The Department stated that the T & P Articles had been accounted for which have yet to be verified by Audit.

The Department was directed to expedite action.

The para will remain pending.

44. Para 46(3) Page 139 of Audit Report for the year 1983-84 -  
Shortage of Store (Rs. 41,989/-).

1-3-88

The Committee directed that the revised working paper incorporating the latest position may be brought forth in the next meeting.

The para was kept pending.

4-5-88

The Committee directed that the relevant record and the enquiry report should be submitted to the Audit within a period of one month.

The para was kept pending.

45. Para 46(4) Page 140 of Audit Report for the year 1983-84 -  
Shortage of Stores (Rs. 13,000/-).

27-3-88

Full recovery having been effected and verified by the Audit para was settled.

46. Para 46(5) Page 140 of Audit Report for the year 1983-84 -  
Shortage of Store(Rs. 10,720/-).

15-3-88

The Department stated that recovery had been made from the official concerned in January, 1988. The Committee directed that the persons responsible for the shortage of store should also be proceeded against under the Efficiency and Discipline Rules and an entry in their ACRs should be made for the lapse.

Subject to verification of recovery by Audit and disciplinary action by the Department, the para as settled.

24-5-88

The Department stated that the Sub Engineer concerned had been charge-sheeted and an entry in his ACR will be made at the end of the current year (while writing the report).

As for the recovery, the Department intimated that it has been effected and verified by Audit.

The para was settled.

47. Para 46(6) Page 141 of Audit Report for the year 1983-84 -  
Shortage of Stores - (Rs. 8,126/-).

12-1-88

Out of the total amount of Rs. 8,126/-, an amount of Rs. 5,125/- stands recovered and verified by Audit. Subject to the recovery and verification of the remaining amount of Rs. 3,001/- by Audit, the para is settled.

48. Para 46(7) Page 141 of Audit Report for the year 1983-84 -  
Shortage of Bitumen worth Rs. 5,150/-.

1-3-88

The full recovery had been effected, the para was settled.

49. Para 47(1) Page 142 of Audit Report for the year 1983-84 -  
Misappropriation of Government Money Rs. 2,00,000/-.

15-3-88

The Department stated that out of the amount of Rs. 2,00,000/- paid to the Land Acquisition Officer for disbursement to land owners as cost of land acquired, an amount of Rs. 1,75,000/- had been received back, whereas Rs. 25,000/- were retained by him. Out of this amount, the vouched account of Rs. 21,330/73 had been verified by Audit but the account of Rs. 3,009/27 still remained to be verified.

The Committee settled the para subject to verification of accounts by Audit.

24-5-88

As recommended by the Audit, the para was settled.

50. Para 47(2) Page 143 of Audit Report for the year 1983-84 - Mis-appropriation of Stores/Material and Bitumen (Rs. 62,803/-).

7-1-88

The Administrative Department informed the Committee that inquiry had been completed and the inquiry report revealed that the Road Inspector was responsible for putting the shortages in Miscellaneous Advances. The Committee directed that the Road Inspector should produce account of the shortages or pay the amount. In case he was found guilty then disciplinary action should be taken against the Road Inspector. Action to be completed within three months.

The para was kept pending.

24-5-88

The Department stated that Superintending Engineer, Highways Department, Gujranwala has been appointed as authorised officer to conduct an inquiry and directed to complete the same by the 30th of the current month.

The Committee directed that the result of the inquiry should be submitted to the Committee in the form of a fresh working paper.

The para was kept pending.

51. Para 47(4) Page 145 of Audit Report for the year 1983-84 - Mis-appropriation of Stores (Rs. 44,457/-).

16-3-88

The Department explained that the material at site account is not traceable and as such the Sub Divisional Officer and Sub-Engineer being proceeded against under E & D Rules.

The para was kept pending.

25-5-88

The Department stated that the defaulting Sub Engineer since been charge-sheeted and the inquiry was still being conducted. The Committee directed that the inquiry should be completed within three months.

The para was deferred.

52. Para 47(5) Page 145 of Audit Report for the year 1983-84 -  
Mis-appropriation of Rs. 37,322/-.

27-3-88

The explanation of the Department was accepted and the para settled.

53. Para 47(6) Page <sup>146-47</sup> / of Audit Report for the year 1983-84 -  
Mis-appropriation of Stores/Material and Bituman worth  
Rs. 19,072/-.

1-3-88

The Committee directed that record in respect of receipt and despatch of bitumen may be provided to Audit for verification whether all the bitumen was correctly accounted for and consumed and that actually 6 drums were equal to a ton.

The para was kept pending.

24-5-88

The Finance Department was not satisfied with the average number of drums per ton of bitumen arrived at by the Audit.

The Committee wanted to know whether or not the quantity of bitum in listed at Serial Nos. 3 and 4 was issued for consumption in the same manner as it was received. The information should be furnished to this Secretariat for submission to the Public Accounts Committee in its next meeting. The Administrative Department suggested that total receipt and consumption of bitumen in the Department would get reconciled with the Audit.

The Committee directed that reconciliation of the quantities of bitumen received and consumed should be carried out immediately with the Audit and if there was any shortage, the value thereof should be recovered from the persons responsible.

The para will remain pending.

54. Para 47(8) Page 148 of Audit Report for the year 1983-84 -  
Mis-appropriation of Rs. 6,500/-.

27-3-88

The entire amount having been recovered and the disciplinary action having been completed in the form of issuance of warnings to the officers responsible, the para was settled.

55. Para 48(1) Page 149 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges (Rs. 29,785/-).

15-3-88

The para was settled.

24-5-88

The para has already been settled by the Public Accounts Committee in its meeting held on 15-3-1988.

56. Para 48(2) Page 150 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges (Rs. 26,809/-).

7-1-88

It was pointed out to the Committee that the case was sub-judice. The Public Accounts Committee directed that the discrepancy pointed out by the Department should be reconciled with Audit.

The para was kept pending.

24-5-88

The Committee directed that the final bill of the contractor should be shown to the Audit within one week.

The case being sub-judice, the para will remain pending.

57. Para 48(3) Page 151 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges - Rs. 10,188/-.

15-3-88

The recovery having been verified, the para was settled.

58. Para 48(4) Page 152 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges(Rs. 6,292/-).

1-3-88

The entire recovery of Rs. 85,808/- having been effected and verified by Audit the para was settled.

59. Para 48(5) Page 152 of Audit Report for the year 1983-84 -  
Non-recovery of Risk and Cost Charges(Rs. 6,182/-).

27-3-88

The entire amount having been recovered and verified by Audit, the para was settled.

60. Para 49(1) Page 153 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance(Rs. 9,96,507/-).

15-3-88

In this para, recovery of Rs. 1,81,184/- remained to be made from M/s Sharafat Khan and Sons, Government Contractor.

The Department stated that the court had decided the case in their favour and efforts to recover the amount as arrears of land revenue from Messrs Sharafat Khan and Sons were continuing through the District Collector, Peshawar. The recovery when effected will be got verified by Audit.

The Committee directed that the recovery should be expedited.

The para was kept pending.

24-5-88

The Department stated that the Collector, Peshawar has asked Tehsildar, Nowshera to recover the amount of Rs. 1,81,184/- from M/s Sharafat Khan and Sons, the contractors as arrears of land revenue.

The Department was directed to follow-up the matter at personal level.

The para was kept pending.

70. Para 49(2) Page 154 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance(Rs. 53,909/-).

15-3-88

The Department explained that the case was pending in the court and its last date of hearing was 14-2-1988. An arbitrator had now been appointed. Simultaneously, a Departmental inquiry had been ordered to fix responsibility for the shortage of material on the official concerned.

The Committee directed that the court case should be pursued by a responsible officer, who should be fully acquainted with the case so that the proceedings could be expedited. The Committee further directed that the departmental enquiry should also be expedited, and its result intimated to the Committee by 15th of May, 1988.

24-3-88

The Department stated that as directed by the Public Accounts Committee, an inquiry to fix responsibility for the shortage of material on the officials concerned had been conducted. The final decision thereon will be taken by the competent authority within a few days.

The case in the court was being pursued.

The Committee directed that the action about the fixation of responsibility for the shortage of material should be completed within two months and a report submitted to the Committee in the form of fresh working paper.

The para will remain pending.

62. Para 49(3) Page 155 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance(Rs. 44,950/-).

15-3-88

This para was considered at length by the Committee and it came to the conclusion that the explanation furnished by the Department left much to be desired. The Audit comments contained valid objections which warranted thorough investigation by the Department before these could be met with satisfactorily. The Committee, therefore, directed the Department to enquire into the whole matter, settle the issues involved and then submit a fresh working paper for its consideration in the next meeting.

The para was kept pending.

63. Para 49(4) Page 156 of Audit Report for the year 1983-84 -  
Non-recovery of Secured Advance(Rs. 16,384/-).

1-3-88

The entire recovery having been verified, the para was settled.

64. Para 50(1) Page 157 of Audit Report for the year 1983-84 -  
Infructuous Expenditure(Rs. 21,36,265/-).

1-3-88

The Committee decided to pend the issue for making further probe into the matter.

24-5-88

The Committee directed that the Secretary Communication and Works Department should himself visit the site in order to evaluate the design capacity of the bridge and the actual discharge of the water which passed through it. Ch. Ghulam Ahmad, MPA, Member of the Public Accounts Committee should be associated in the inspection.

The report in the matter should be submitted to the Committee within two months.

The para was kept pending.

65. Para 50(2) Page 158 of Audit Report for the year 1983-84-  
Infructuous Expenditure(Rs. 8,55,000/-).

12-7-88

The Committee directed that the following information should

be furnished and the para resubmitted alongwith Audit comments within one months :-

- 1) Name and designation of the officers who authorised the purchase of the wood truss beams.
- 2) Name and designation of the officer who purchased the truss beams.
- 3) Justification for the purchase of beams.

4-5-88

The para was discussed at length. The Department explained that according to the T & P Register, 747.5 Nos Truss Beams were available with them. In 1977, more 190 Deodar Wood Truss Beams were purchased under orders of the competent authority. Thus, 938 Nos Truss Beams were utilized to erect 134 Nos Boats, out of which 100 Boats were in use and the remaining were kept in reserve. When questioned as to how many truss beams were serviceable and how many unserviceable, they stated that as both categories were entered in the same Register, these could not be separated.

The Department further explained that 190 Deodar Wood Truss Beams were purchased at the time when an accident had occurred in which a passenger bus fell into the river while crossing the Boat Bridge and several lives were lost.

The Committee directed that disciplinary action should be taken against the officials responsible for not maintaining the T & P Register properly as also the higher officers who failed to check it under the rules. The result of the inquiry should be intimated to the Assembly Secretariat.

Subject to the above observations, the para was settled.

66. Para 51(1) Page 159 of Audit Report for the year 1983-84 - Non-recovery of Account of non-imposition of Penalty (Rs. 1,47,000/-).

15-3-88

The explanation of the Department was considered satisfactory and the para was settled.

67. Para 51(2) Page 161 of Audit Report for the year 1983-84 - Non-recovery on Account of non-completion of Penalty (Rs. 42,500/-).

12-1-88

On the recommendation of the Audit, the para was settled.

The remaining paras of the Department would be taken up

in the next meeting of the Public Accounts Committee-I.

68. Para 52(1) Page 161 of Audit Report for the year 1983-84 -  
Non-recovery of Rent of Pumps Rs. 41,000/-

12-1-88

The amount of the para now stands reduced to Rs. 26,078/- and the Department has promised to effect recoveries expeditiously.

The para will remain pending.

4-5-88

As recommended by the Audit, the para was settled.

69. Para 52(2) Page 161 of Audit Report for the year 1983-84 -  
Non-recovery of Rent of Petrol Pumps ( Rs. 9,663/- )

27-3-88

The recoveries having been made and verified by Audit the para was settled.

70. Para 53(2) Page / of Audit Report for the year 1983-84 -  
Loss due to Theft(Rs. 14,150/-)

27-3-88

The recovery of Rs. 8,155/- has been effected and the remaining amount of Rs. 5,985/- was being recovered in instalments @ 1/3 of his pay out of his pay under intimation to Audit.

The para was settled. Subject to verification of recovery by Audit.

71. Para 53(3) Page 164 of Audit Report for the year 1983-84 -  
Loss due to Theft ( Rs. 9,283/- )

7-1-88

Subject to verification by Audit of the sanction of write off, the para was settled.

72. Para 54(1) Page / of Audit Report for the year 1983-84 -  
Non-forefeiture of Security Deposits ( Rs. 80,000/- )

7-1-88

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

73. Para 54(2) Page 166 of Audit Report for the year 1983-84 -  
Non-forefeiture of Security Deposits ( Rs. 22,420/- ).

16-3-88

As full recovery has been verified by Audit, the para was settled.

74. Para 55 Page 167 of Audit Report for the year 1983-84 -  
Un-necessary Purchase of Machinery ( Rs. 2,11,16,306/- ).

1-3-88

The Administrative Secretary undertook to supply to Audit the details of procurement of road rollers and their distribution amongst various Divisions. He added that the out turn could be provided in the accounts of various Divisions when being audited. The Committee directed to furnish the Division-wise details of the total machinery lying idle, in working condition or which was not in use with reasons..

The para was kept pending.

4-5-88

The Department stated that the Audit had verified the distribution of machinery, and a list of total machinery, as desired had been supplied to the Public Accounts Committee Secretariat.

The para was settled.

75. Para 56 Page 167 of Audit Report for the year 1983-84 -  
Irregular Payment of Rs. 1,95,915/-.

12-4-88

As per recommendation of the Audit, the para was settled.

76. Para 57 Page 167 of Audit Report for the year 1983-84 -  
Unreliable Payment of Rs. 1,68,444/-.

15-3-88

The Department stated that the daily reports had been misplaced and could not be traced in the Department. The Committee directed that the relevant Measurement Books showing the work done by labour should be produced to Audit within a period of three weeks.

The para was kept pending.

4-5-88

The Department stated that the Measurement Books showing details of work done had been produced to Audit, which had verified the same.

The para was settled.

78. Para 58 Page 168 of Audit Report for the year 1983-84 - Non-recovery of Rs. 1,68,000/-

15-3-88

The Department stated that the recovery of Rs. 1,68,000/- had to be effected as arrears of land revenue through the Collector Rawalpindi District who was to issue a recovery certificate to the Collectors of Lahore and Multan Districts. The matter was being pursued with the Collector, who was last reminded on 31-11-1987.

The para was kept pending.

24-5-88

The Department stated that efforts were being made to recover the amount of Rs. 1,68,000/- as arrears of land revenue from the contractor concerned.

The Committee directed that the case should be pursued vigorously.

The para will remain pending.

79. Para 59 Page 168 of Audit Report for the year 1983-84 - Non-accountal of Empty Drums ( Rs. 1,27,320/- ).

12-1-88

As per recommendation of the Audit, the para was settled.

80. Para 60 Page 169 of Audit Report for the year 1983-84 - Non-recovery of Rs. 10,320/-

15-3-88

The Department explained that the amount of Rs. 3,153/- stood recovered and verified by Audit. Out of the balance amount of Rs. 5,139/38, Rs. 2,324/57 were recoverable from Ch. Muhammad Saleem, Contractor who was not working in this Division. Efforts were being made to effect recovery from him and will be got verified by Audit as soon as effected. The Committee directed that the recovery should be expedited.

As regards the remaining amount of Rs. 2,814/- recoverable

from Muhammad Yasin, Contractor, the Department stated that the relevant record had not yet been made available by the Sub-Engineer concerned, which will be provided for verification when received. The Audit pointed out that the relevant record did not exist and that the statement made before the Committee was not correct.

The Committee took serious notice of the contradictory statements made in the working paper by the Department and directed that disciplinary action should be taken against the person who tried to mislead the Committee. Action should also be taken against the official responsible for the loss of record. The action taken by the Department as directed and the results achieved should be reported to the Committee in the form of a fresh working paper for consideration in the next meeting.

The para was kept pending.

24-5-88

The Department stated that an inquiry into non production or the loss of record had been ordered.

So far as the recovery was concerned, the Department informed that despite best efforts the contractor Mr. Muhammad Saleem could not be traced. Therefore, a case of write off was being initiated.

The recovery of Rs. 2,814/- has been effected from Mr. Muhammad Yasin, Contractor and will be got verified by the Audit.

The Committee directed that the result of the inquiry when completed should be intimated to the Committee and expeditious action for obtaining the sanction for the write off be taken.

The para will remain pending.

81. Para 62 Page 169 of Audit Report for the year 1983-84 -  
Loss of Measurement Books.

15-3-88

The para was settled.

82. Para 63 Page 170 of Audit Report for the year 1983-84 -  
Non-recovery of Dismantled Material (Rs. 49,471/-).

7-1-88

The Audit informed the Committee that the change in specifications was made by the Superintending Engineer and it must have been authenticated by the Chief Engineer who was the competent authority. The Administrative Department explained that presently there was no Chief Engineer in the Department

as the said officer had retired and promised to submit the case to the Chief Engineer as and when he was appointed. The Department also promised to complete action within three months from the date of the appointment of the Chief Engineer.

The para was kept pending.

25-5-88

The para was settled on the recommendation of Audit.

83. Para 42 (4)	Page 87 )
Para 42 (12)	" 93 )
Para 42 (13)	" 95 )
Para 42 (14)	" 96 )
Para 42 (22)	" 103 )
Para 42 (25)	" 105 )
Para 42 (27)	" 107 )
Para 42 (28)	" 108 ) of Audit Report for the
Para 42 (29)	" 109 ) year 1983 - 84
Para 42 (31)	" 111 )
Para 42 (33)	" 112 )
Para 42 (34)	" 112 )
Para 43 (1)	" 114 )
Para 43 (2)	" 116 )
Para 43 (3)	" 116 )
Para 43 (4)	" 117 )
Para 43 (5)	" 118 )
Para 43 (6)	" 120 )
Para 43 (7)	" 121 )
Para 43 (8)	" 122 )
Para 43 (9)	" 123 )
Para 43 (10)	" 124 )
Para 47 (3)	" 144 )
Para 47 (7)	" 147 )
Para 61	" 169 )

Decision in all the paras have been reserved and will follow later on.

83. Para 49(1), 49(3), 46(1), 47(1), 48(1), 60, 44(9), 49(2) and 58 of the Audit Report for the year 1983-84.

4-5-88

The Public Accounts Committee could not consider the above paragraphs because these had been submitted without obtaining Audit comments. It, therefore, directed that the Department should submit fresh working papers giving latest position of the cases alongwith Audit comments. These paras will be taken up in the next meeting of the Public Accounts Committee.

84. Para 82(2) Page <sup>205-6</sup> of Audit Report for the year 1983-84 -  
Non-recovery of Risk Purchase Charges Rs. 38,746/-.

27-3-88

The Department explained that this para was transferred to it by the Director of Industries and Mineral Development Department. An amount of Rs. 5,867/- as security of M/s. A.M. Corporation has been forfeited and adjusted to Revenue Receipts of Highway Department by Director General, Audit and Accounts for accounting in the monthly accounts of 1/87 of Machinery Maintenance Division, Lahore (Indenting Division). This recovery may be got verified by Audit. This para was reduced as Rs. 32,929/-46. All efforts for recovery of this amount have failed and now the Department is contemplating to initiate a case for its write off.

The para was kept pending.

#### GENERAL

4-5-88

It was noted that working papers relating to Draft Paras concerning the Highways Circles, Lahore, Gujranwala and Sargodha had been submitted without obtaining Audit comments thereon. The Committee felt that it will be a wastage of time to dilate upon these papers in their present form.

The Department was directed to obtain Audit comments and submit complete working papers to the Assembly Secretariat.

The Department was further directed that in future the Secretary Communication and Works Department or the Chief Engineer concerned should also satisfy himself and authenticate that working papers being submitted to the Public Accounts Committee were complete in all respects.

With the above observations, the consideration of the paras was postponed to the next meeting of the Public Accounts Committee.

1982-83

85. Para 64(2) Page 52-53 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurement - Rs. 4,32,831/-.

26-5-88

The Committee directed that disciplinary action against the defaulters should be completed within three months and a report submitted to the Public Accounts Committee.

During discussion it came to light that the Department had made a mis-statement on 12-7-1987 to the effect that charge-sheet had already been served on the officials concerned. In actual fact the charge-sheet was served on 12-5-1988. The Committee took

serious note of this mis-statement which amounted to breach of Privilege of the Public Accounts Committee and observed that such lapses should be avoided in future. It remarked that if factual position was not presented to the Public Accounts Committee, it would not be able to fulfil its responsibilities effectively.

It also came to the notice of the Public Accounts Committee that officers against whom draft paras concerning serious financial irregularities involving disciplinary and criminal action were raised, continued to remain posted in the field and often were promoted to higher positions. This tendency was encouraging their unlawful activities which were further probe to commit further irregularities. The Committee, therefore, decided that a letter should be addressed to the Chief Secretary, Government of the Punjab requesting him to issue a directive to all the Departments that such officers should be withdrawn from the field the moment draft paras involving serious financial irregularities were raised against them and come to the notice of the higher authorities. They should be posted in the Head-quarters and to other far flung unattractive non-lucrative places and they may be substituted by reputed, honest and efficient officers. This would, hopefully serve as a deterrent for those who indulge in mal-practices and save losses to the public exchequer.

The para will remain pending.

86. Para 64(5) Page 54 of Audit Report for the year 1982-83 -  
Excess - Payment of Rs. 1,04,395/-

26-5-88

The Department stated that the contractor concerned has been located and the recoveries will be made from him as arrears of land revenue.

As for the disciplinary action against the officials involved in the para, the Department intimated that the Inquiry Officer was appointed in January, 1988. However, the said Inquiry Officer had been retired in March, 1988 and a new Inquiry Officer has been appointed. Action will be taken according to the findings of the Inquiry Officer, when received.

The Committee directed that disciplinary action against the defaulters should be completed within three months and a report submitted to the Committee.

The para will remain pending.

87. Para 64(6) Page 54 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurement - Rs. 94,804/-.

26-5-88

The Department stated that the contents of the para stand proved and action will soon be initiated against the officers/officials concerned.

The Committee directed that disciplinary action against the defaulters under the E & D Rules should be started immediately and completed within three months.

The Committee further directed that the para may be resubmitted in the form of a fresh working paper.

The para will remain pending.

88. Para 64(7) Page 55 of Audit Report for the year 1982-83 -  
Excess Payment of Rs. 90,045/-.

26-5-88

The Department stated that the Inquiry Officer appointed in this case, as indicated in Para 64(5) above, has retired and a new Inquiry Officer has been appointed in his place who will hold the inquiry into the case. Action will be taken after the findings of the Inquiry Officer are received.

The Committee directed that the Inquiry Officer should be asked to complete the proceedings within three months.

The para will remain pending.

89. Para 64(9) Page 56 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurement - Rs. 55,608/-.

26-5-88

The total amount of Rs. 55,608/- involved in the para has been recovered and verified by Audit.

The para was settled on the recommendation of the Audit.

90. Para 64(10) Page 56 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurement - Rs. 55,368/-.

26-5-88

Same remarks as given in Para 64(7) above.

91. Para 64(11) Page 56-57 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/Un-justified Measurement - Rs. 54,985/-.

26-5-88

The Committee again noted with regret that in this case also the Department had made a mis-statement on 12-7-1987 that the charge-sheet had been served on the officers/officials concerned while actually it was served on 23-3-1988.

The Department stated that the Chief Secretary, Government of the Punjab has been requested to approve the charge-sheet and appoint an inquiry officer.

The Committee directed the Department to follow-up the case closely.

The para will remain pending.

92. Para 64(12) Page 57 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/Un-justified Measurement - Rs. 53,651/-.

26-5-88

The Department stated that the inquiry has been completed. However, the report is yet awaited. Further action will be taken on receipt of the inquiry report.

The Department was directed to pursue the case at personal level and complete action expeditiously.

As for the recovery, it was stated that out of Rs. 53,651/- an amount of Rs. 39,806/- stands recovered and verified by Audit. The Department assured that the remaining amount of Rs. 13,845/- will be recovered according to the findings of the inquiry report.

The para will remain pending.

93. Para 64(19) Page 60 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/Un-justified Measurement - Rs. 36,350/-.

26-5-88

The Committee maintained its earlier decision taken on 12-7-1987 regarding the registration of a case with the Anti-Corruption against the defaulting officials and the contractor.

The para will remain pending.

94. Para 64(13) Page 57 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/Unjustified Measurement - Rs. 48,617/-.

26-5-88

As recommended by Audit, the para was settled.

95. Para 64(20) Page 30 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractors due to Incorrect/ Un-justified Measurement - Rs. 35,659/-

26-5-88

The Department stated that a sum of Rs. 17,571/- has been recovered from the contractors, M/s Abdul Hamid Butt and Ch. Muhammad Latif and Co and verified by the Audit. Rs. 17,488/- remains to be recovered from M/s Chaudhry Brothers.

The Committee directed to get the money recovered from Chaudhry Brothers who were said to be working in Highway Division, Sheikhupura.

The Administrative Department undertook to adjust the amount of Rs. 17,488/- against the security deposit of the contractor and report to the Assembly Secretariat within fifteen days.

The para will remain pending.

96. Para 64(24) Page 61 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/ Un-justified Measurements - Rs. 16,742/-

26-5-88

Same remarks as given under Para 64(7) for the year 1982-83.

97. Para 64(26) Page 62 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/ Un-justified Measurement of Rs. 11,850/-

26-5-88

The Department stated that inquiry proceedings are still in progress.

The Committee directed the Department to follow-up the case closely.

The para will remain pending.

98. Para 64(34) Page 64 of Audit Report for the year 1982-83 - Excess/Overpayment to the Contractor due to Incorrect/ Un-justified Measurement - Rs. 5,361/-

26-5-88

The Department stated that the total amount of Rs. 5,361/- had been recovered and verified by Audit. The disciplinary action

against the officials concerned was under way,

Subject to completion of disciplinary action by the Administrative Department, the para was settled.

99. Para 64(16) Page 59 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurement - Rs. 39,717/-.

26-5-88

The Department stated that the Chief Engineer has been appointed as authorised officer to hold the inquiry against the Sub Divisional Officer and the inquiry will be completed within fifteen days.

The Committee directed that the para should be resubmitted in the form of fresh working paper.

The para will remain pending.

100. Para 64(17) Page 59 of Audit Report for the year 1982-83 -  
Excess/Overpayment to the Contractor due to Incorrect/  
Un-justified Measurements - Rs. 39,492/-.

26-5-88

The Department stated that inquiry report has been received by the Chief Engineer and was being scrutinized. Action will be finalised within fifteen days.

The Committee directed that a report should be sent to the Assembly Secretariat within 15 days.

It was further decided that the amount recovered from the security deposit may be get verified by Audit.

The para will remain pending.

101. Para 64(18) Page 59 of Audit Report for the year 1982-83 -  
Excess Payment to the Contractor for Rs. 37,445/-.

26-5-88

The Department stated that an amount of Rs. 37,445/- which was lying as security deposit of the contractor in an other work has been withheld in order to settle the recovery involved in this para.

The Committee directed that an entry in the relevant register of security deposits should be made to the effect that security deposit of Rs. 37,445/- should not be released till the finalization of the above para.

As for the disciplinary action against the defaulter, the Committee directed that the new inquiry officer should be asked to complete the inquiry within three months.

The para should be resubmitted in the form of a fresh working paper.

The para will remain pending.

102. Para 66(3) Page 68 - 69 of Audit Report for the year 1982-83 - Non-recovery of Hire Charges of Machinery for Rs. 1,06,720/-.

26-5-88

Same remarks as given under Para 64(7) for the year 1982-83.

1980-81

103. Para 34(2) Page 44 of Audit Report for the year 1980-81.-

7-1-88

The para was settled.

## CHAPTER - XIX

### IRRIGATION AND POWER DEPARTMENT

The Committee examined the Accounts of Irrigation and Power Department in its meetings held on 30.12.1987, 28.2.1988, 29.2.1988, 9.3.1988, 10.3.1988, 6.4.1988, 12.4.1988 and 26.4.1988.

### APPROPRIATION ACCOUNTS - 1983 - 84

1. Grant No. 9 of Audit Report for the year 1983-84 - Excess Over Grants/Appropriation.

6-4-88

Sub Grant - 520 - Irrigation -	522 - Dams M & R
-do-	523 - Canals M & R
-do-	524 - Tubewells M & R
-do-	525 - Other Irrigation
-do- + 800 - 830 - Stock -	Stores - 83 - Cost of other stores.
-do-	Canal Irrigation - 523-300-Construction of Works.
-do-	527-Flood Control and Drainage-527-300 - Construction Works.

Explanation of the Department was accepted and the item was settled.

2. Sub Grant 500-Economic Services-520-Irrigation-527-Flood Control and Drainage.

6-4-88

Under this minor head an excess expenditure over allotment amounting to Rs. 10,36,265/- was incurred by the Executive Engineers, Muzaffargarh and Kot Addu. The Committee directed that departmental action should be initiated against the officers responsible for above excess expenditure under Efficiency and Discipline Rules. The Committee further directed that disciplinary proceedings should be completed as early as possible and report submitted to the Committee within six months.

3. Grant No. 9-Irrigation (Other than charged) Page 31 to  
33 of Appropriation Accounts for the year 1983-84.

6-4-88

- (i) Sub Grant 400 - Social Services- 420-Health-422-  
General Hospital and Clinics ( Estab).
- (ii) Minor Head 500-Economic-Services-520-Irrigation-  
521-Admn:
- (iii) -do- 522-Dams Establishment
- (iv) -do- 523-Canal Irrg:(Estb).
- (v) -do- 524-Tubewells Estab:  
Charges.
- (vi) -do- 525-Other Irrigation
- (vii) -do- 526-Irrg:Research and  
Design.
- (viii) Minor Head 500-Economic-Services-527-Flood  
Control and Drainage.
- (ix) -do- 528-Equipment and  
Machinery Workshop  
(Establishment).
- (x) -do- 530-Land Reclamation.

The Committee considered the items relating to reconciliation of accounts. The Audit representative pointed out that inspite of repeated instructions from time to time and similar directive by Public Accounts Committee as contained in the printed audit report for the year 1982-83 the Irrigation and Power Department was not vigilant enough to see that the reconciliation of figures is done without delay. Resultantly the Audit have to get the audit report printed on the basis of the available figures.

The Secretary Irrigation and Power Department explained that the delay was occurring due to non supply of reconciliation account from their Zonal/Circle/Divisional offices.

Participating in the discussion the Chief Engineer, Mr. Muhammad Aslam Chohan, pointed out that there was no difficulty in the reconciliation of figures with the Director General of Audit and Accounts (Works) so far as the office of Director General was concerned because the figures were reconciled by the Divisional Officers quarterly with the Director General, Audit. However, the difficulty was being experienced in the recencilication of expenditure figures with Accountant General, Punjab who do not have their accounts offices at the local level. If the Accountant General too could have similar accounts offices at lower level, the reconciliation of figures could have been done very speedily. Unfortunately the Accountant General deals with Secretary level and this leads to delay in the reconciliation of figures. The Deputy Accountant General pointed out that it was not possible for them to open offices at local levels. More so this has never

been done since partition. He further clarified that they have to maintain the accounts according to the budget and as such the reconciliation was only possible at the level of Secretary who is responsible to obtain complete accounts from his subordinate formations. At this stage, the representative of the Finance Department suggested that if Irrigation and Power Department was facing any difficulty, Secretary Irrigation should submit a working paper to Finance Department which could hold a meeting with Accountant General, Punjab and Irrigation and Power Department to resolve this issue.

The Committee directed that the Secretary Irrigation should submit working paper to Finance Department immediately who should hold the meeting to sort out the difficulties in the matter of reconciliation of figures within April, 1988 and report should be submitted to Assembly Secretariat for the information of the Committee.

The above items were settled subject to the above observation.

4. Grant No. 36-Development ( Other than charged )  
Page 24 and 25 of Appropriation Accounts for the year  
1983-84.

6-4-88

500-Economic Services-520-Irrigation-523-Canal  
Irrigation 523-300-Construction of Work.

500-Economic Services-520-Irrigation-527-Flood  
Control and Drainage 527-300-Construction of Work.

Same remarks as given above.

5. Grant No. 36-Development ( Other charged ) Page 224  
of Appropriation Accounts for the year 1983-84.

6-4-88

Explanation of the Department was accepted and the item was settled.

6. Grant No. 37-Irrigation Works ( Other than charged )  
Page 2 of Audit Report for the year 1983-84 - Excess  
Over Grant/Appropriation.

6-4-88

500-520-Irrigation - 522 - Small Dams  
-do- 523 - Canal  
-do- 524 - Irrigation Tubewells  
-do- 527 - Flood Control and Drainage  
-do- 529 - Others  
-do- 598 - Cost of other Stores  
( Suspense Débit )

Explanation of the Department was accepted and the item was settled.

Sub Grant 520-Irrigation-527-Flood Control and Drainage

6-4-88

The Department explained that the excess expenditure had been incurred in Multan and Bahawalpur Zones as under:-

- (i) Multan Zone - 1,18,37,774/-
- (ii) Bahawalpur Zone - 12,53,934/-

It was further explained that Executive Engineer, AD Head Works Bahawalpur Zone and Executive Engineer of Dera Ghazi Khan, Rajanpur, Jampur, Balloki, Muzaffargarh, Kot Addu and Taunsa Barrage ( Multan Zone ) were responsible for the excess expenditure. The Committee directed that departmental action should be initiated against the officers responsible for the above excess expenditure under E & D Rules. The Committee further directed that the disciplinary proceedings should be completed early and report submitted to the Committee within six months time.

DRAFT PARAS - 1983 - 84

7-A. Para 82(1) Page 204 of Audit Report for the year 1983-84 - Non-recovery of Risk and Purchase Rs. 1,04,300/-.

29-3-88

This para was transferred from the Industries Department on account of reorganization.

The subject contract had been cancelled and store was procured at risk and purchase basis by fresh contracting firm which involved the risk purchase of Rs. 1,04,300/- which still remains un-recoverable. The Department explained that the defaulting firm had disappeared as was verified by the Collector as well as the Police, and there was no means of effecting the recovery. It was decided that the Department would take up the matter with the Finance Department for write off with its justification.

The para was deferred.

207-208

7-B. Para 83(1) Page 1 of Audit Report for the year 1983-84 - Excess/Overpayment ( Rs. 3,37,719/- ).

35-12-87

The Department explained that the Administrative Approval and Technical Sanction had been issued correctly required for Cement Concrete in view of special precaution in construction of syphon. The explanation of the Department was accepted and the para was settled.

8. Para 83(2) Page 208 of Audit Report for the year 1983-84 -  
Excess/Overpayment(R. 36,282/-)

10-3-88

The explanation of the Department was accepted. However, it was observed that action against the officer responsible for supplying the wrong information may be taken and intimated to the Committee.

The para was settled.

9. Para 83(3) Page 209 of Audit Report for the year 1983-84-  
Excess/Overpayment(R. 10,470/-)

10-3-88

The explanation of the Department was accepted. The para was settled with the observation that in future the draft para should be attended to more promptly so that it could be settled earlier.

10. Para 83(4) Page 210 of Audit Report for the year 1983-84-  
Excess/Overpayment R. 8,711/-

10-3-88

- i) Recovery of Rs. 148/89 may be made and got verified by Audit.
- ii) The explanation of the Secretary that the work was infact carried out in katcha although the M.B. does not show this fact because such works are carried out only in katcha was accepted and the para was settled with the observation that prompt attention should be paid to the Audit observations so that it could be settled without any loss of time.

11. Para 83(5) Page 211 of Audit Report for the year 1983-84 -  
Excess/Overpayment (Rs. 6,976/-)

30-12-87

The recovery has been made and verified by Audit.

The para was settled.

12. Para 83(6) Page 211 of Audit Report for the year 1983-84 -  
Excess/Overpayment (Rs. 6,746/-)

10-3-88

The case is subjudice hence the para is deferred till the decision of the court.

211-12.

13. Para 83(7) Page / of Audit Report for the year 1983-84-  
Excess/Overpayment (Rs. 6,378/-).

9-3-88

The case is presently in the Civil Court. The disciplinary action against Mr. Noor Mohammad Abbasi, Sub Divisional Officer was kept in abeyance on account of directive of the court that the amount in dispute has been deposited by the contractor in the court and till the decision by the court is not announced he needs not deposit the amount. The Department was directed to pursue it vigorously.

The para was kept pending.

26-4-88

The case being subjudice, the para was kept pending.

212-13

14. Para 83(8) Page / of Audit Report for the year 1983-84-  
Excess/Overpayment (Rs. 5,193/-).

30-12-87

As the recovery has been made in full and verified by Audit, the para was settled.

213-14

15. Para 84(1) Page / of Audit Report for the year 1983-84 -  
Loss due to Theft (Rs. 1,28,950/- Tubewell Operation  
Division (South), Sheikhupura, SCARP-I Circle, Lahore.

28-2-88

The reduced amount of Rs. 92,950/- may be got written off by the competent authority. Subject to sanction of write off and its verification by Audit, the para was settled.

16. Para 84(2) Page 214 of Audit Report for the year 1983-84 -  
Loss due to Theft (Rs. 1,02,260/-).

9-3-88

It was stated that the inquiry regarding the theft of 75 trees valuing Rs. 1,02,260/- was in progress. The Department assured that it will be finalized within two months time.

The para was deferred.

26-4-88

The Department stated that the Authority had given its decision on the enquiry report and major penalties have been imposed on (1) Mr. Ghulam Ali, S. B. E. for recovery of R. 3,600/-, (2) Karim Bakhsh, Mate, for recovery of R. 49,330/-

and (3) Mr. Amir Bakhsh, Bildar for the recovery of Rs. 49,330/- The Superintending Engineer, Nili Bar Circle had been directed to effect recoveries immediately.

The Committee directed that recoveries should be expedited and progress reported in the next meeting.

The para was kept pending.

17. Para 84(3) Page 215 of Audit Report for the year 1983-84 - Loss due to Theft ( Rs. 96,564/- ).

30-12-87

Same remarks as given above.

26-4-88

The Department stated that out of 28 No cases of theft of Tubewells components, 24 cases were reported to Police immediately after occurrence of theft, but the police had not so far intimated the FIE Nos alongwith the result of police investigation, despite repeated requests made upto Inspector General of Police, Punjab. The remaining four cases were, however, not reported to the police by the Sub Engineer concerned, and disciplinary action was being initiated against the Sub Engineer / Sub Divisional Officer.

The Committee decided that the Department should fix responsibility for negligence against the officials concerned and the recovery of Rs. 8,845/- in respect of four cases not registered with police should be effected from the Sub Engineer and the Sub Divisional Officer concerned.

The para was kept pending.

18. Para 84(4) Page 215-16 of Audit Report for the year 1983-84 - Loss due to Theft worth Rs. 50,000/-, Qadirabad Drainage Division, Qadirabad Link Circle, Farooqbad.

28-2-88

The loss having been written off by the competent authority and verified by Audit, the para was settled.

19. Para 84(5) Page 216-217 of Audit Report for the year 1983-84 - Loss due to Theft ( Rs. 30,872/- ).

30-12-87

The Administrative Department narrated in detail the steps which had been taken to reduce the pilferage. Out of the 7 cases, three were reported to be under trial in the court. One case was declared untraceable by the police and about the other three cases,

FIRs had not yet been located.

The para was kept pending.

26-4-88

1. Tubewell No. MGT - 13 - Rs. 4,300/-) The Department
2. Tubewell No. MGT-15 - Rs. 9,100/-) reported that the
3. Tubewell No. MGT - 24 - Rs. 1,000/-) police had
4. Tubewell No. MGT - 108 - Rs. 450/-) submitted the  
challan to the Court on 21.2.87.

The Department informed that the case had been registered by the police on 13.3.1988 after a great deal of effort. The investigation was still continuing.

5. Tubewell No. MGT - 108 - Rs. 422/-

The Department stated that a case of write off was being initiated, as the case had been declared untraceable by the police.

6. Tubewell No. MDK - 245 - Rs. 9,500/-

The Department stated that the case had been reported to the police immediately on occurrence but a copy of the FIR alongwith the result of police investigation had not been supplied by the police despite repeated reminders. Last reminder was issued to Superintendent of Police, Sheikhupura on 20-4-1988 and the case was being pursued.

7. Tubewell No. MDK - 523 - Rs. 5,600/-

The Department stated that the case had been reported to the police immediately on occurrence but a copy of the FIR alongwith the result of police investigation had not been supplied by the police despite repeated reminders. Last reminder was issued to Superintendent of Police, Sheikhupura on 20-4-1988 and the case was being pursued.

The Committee directed that the cases should be finalized expeditiously, and progress reported in the next meeting.

The para was kept pending.

20. Para 84(6) Page 217 of Audit Report for the year 1983-84-  
Loss due to Theft ( Rs. 20,000/- ).

10-3-88

The Department explained that the amount of Rs. 2,247/-

has been recovered and the Shisham Trees costing Rs. 5,000/- are available at site. Regarding item 3 and 4 the amount of the para was reduced from Rs. 20,000/- to Rs. 7,000/-. Both these cases were reported to the police and the accused has been penalised. The case was tried to be registered late by the departmental official so the action against the defaulting officer is contemplated to be taken for the negligence for trying late to register the case.

The para was settled with the observation that the official concerned must be proceeded against as ensured by the Department.

Regarding the appropriation accounts it was observed that the working paper was not submitted in total. It was decided that it should be considered when complete working paper made available.

26-4-88

The para could not be considered by the Committee because the minutes of the last meeting held on 10-3-1988 had not been received by the Department.

The para was deferred.

21. Para 84(7) Page 217-18 of Audit Report for the year 1983-84 - Loss due to Theft Rs. 16,500/- Qadirabad Link Division, Qadirabad Link Circle, Farooqbad.

26-2-88

The Department stated that the recovery of Rs. 1,500/- had been made from Malik Ijaz Ahmad which had been verified by Audit.

They further stated that Plantation Register had now been maintained and the cost of 40 Nos Kikar Trees with average girth of 17" each comes to Rs. 1,600/- instead of Rs. 8,000/- as worked out by Audit, which had been recovered from Mr. Muhammad Iqbal. This recovery had also been verified by Audit.

Regarding the recovery of balance amount of Rs. 7,000/- as cost of Beco Diesel Pumping Set from Mr. Muhammad Saeed Akhtar, Sub Engineer, the Department stated that the theft case had been registered with the police and, therefore, no action against the officer who gave N.O.C. to the said Sub-Engineer was called for. However, the defaulting Sub-Engineer had not come back from Iran, where he had gone on deputation, and had thus been removed from service and his pension had been withheld to make the recovery as and when he submitted his pension papers.

Subject to verification of the recovery of Rs. 7,000/-, the para was settled.

218-19

22. Para 84(8) Page / of Audit Report for the year 1983-84-Loss due to Theft (Rs. 10,920/-).

10-3-88

The Administrative Secretary ensured that no theft has taken place and the record has been thoroughly examined, the para was settled.

23. Para 85(1) Page 219 of Audit Report for the year 1983-84-Loss to Government (Rs. 1,67,381/-).

30-12-87

The Committee directed the Administrative Department to take appropriate action in order to fix responsibility. The Department understood to conduct preliminary inquiry.

The para was kept pending.

26-4-88

The Administrative Department stated that action to fix responsibility had been initiated against Ch. Muhammad Saddiq, Executive Engineer (now Superintending Engineer) and progress of the case will be intimated to the Committee as soon as it was finalized.

The Committee directed that the report of the enquiry should be submitted to the Committee within three months.

The para was kept pending.

219-20

24. Para 85(2) Page / of Audit Report for the year 1983-84-Loss to Government (Rs. 24,928/-).

10-3-88

The disciplinary proceedings against the defaulting officer

are still under progress. The action will be taken in accordance with the recommendations of the inquiry. The Department ensured to explain further the result of the inquiry report and the action taken by the Department as to how the defaulting Sub Divisional Officers were promoted. The Committee directed that the delay in finalization of the inquiry should also be explained and the enquiry finalized in two months.

The para was deferred.

220-21

25. Para 85(3) Page / of Audit Report for the year 1983-84-  
Loss to Government (Rs. 12,620/-).

10-3-88

The para was settled subject to the sanction of write off and its verification by Audit.

221-22

26. Para 85(4) Page / of Audit Report for the year 1983-84-  
Loss to Government (Rs. 8,030/-).

9-3-88

The recovery having been effected, the para was settled.

223-24

27. Para 86(1) Page / of Audit Report for the year 1983-84-  
Non-recovery of Hire Charges of Machinery (Rs. 42,08,057/-).

29-2-88

The Administrative Department explained that the payments in regard to the following Divisions have not so far been arranged due to following reasons :-

- I) Balloki Headworks Division - Rs. 6,27,435/-.

The amount has been verified by the responding Division but there were no funds, as such additional funds have been applied for from the Government. The amount will be claimed on receipt of funds.

- II) Lahore Drainage Division - Rs. 2,14,873/-.

The liability has since been cleared.

- III) Flood Bund Division - Rs. 19,50,572/-.

A sum of Rs. 2,39,391/- has been adjusted now through transfer entry. With regard to the balance amount it will be cleared on receipt of amount from the Federal Government.

IV) Sumandri Drainage Division, Faisalabad -  
Rs. 5,59,590/-.

Special funds have been applied for to clear this amount. Further more the Department explained that they are expecting this amount in next financial year.

The para was kept pending subject to the recovery and its verification by Audit.

26-4-88

The Department stated that the outstanding dues were expected to be cleared during the next financial year as they will get more funds from the Federal Government / Asian Development Bank.

The Committee decided to settle the para subject to adjustment of the amounts involved and its verification by Audit.

28. Para 86(2) Page 224 of Audit Report for the year 1983-84-  
Non-recovery of Hire Charges of Machinery (Rs. 1,91,184/-).

29-2-88

The Department explained that factually the recoveries were initiated during the ML Regime at their instance. Two Ex-Ministers had used the vehicles on their official duty which were authenticated by the log books maintained and signed by their Private Secretaries. In respect of the Chief Minister, he is supposed to use the vehicles indefinitely in the interest of public service and he didn't maintain his log book. The Committee directed that an inquiry may be made by the Department probing into the details of the case and should submit a revised working paper.

The para was deferred.

26-4-88

The Department stated that a Committee had been constituted to thrash out the matter and submit its recommendations.

The Committee directed that the Department should expedite finalization of the case.

The para was kept pending.

- 224-25  
29. Para 86(3) Page 7 of Audit Report for the year 1983-84-  
Non-recovery of Higher Charges of Machinery (Rs. 1, 45, 693/-).

10-3-88

The Administrative Secretary informed that out of Rs. 1, 45, 693/- an amount of Rs. 74, 520/- has since been recovered from Messrs Islam Sons. An amount of Rs. 28, 598/- remains outstanding which is held up due to litigation. As soon as the decision in the court is made the Department will be able to make this further recovery as money is available with us. Regarding amount of Rs. 14, 724/- and Rs. 18, 239/- from Messrs Adnan and Co and Ch. Iqbal Ahmad both the amounts have been recovered and the recovery will be got verified by Audit.

The Committee directed that the Audit and Finance may be apprised of the situation which led to the hiring of the machinery from the Agriculture Department and whether some floods came in that year.

The para was deferred.

26-4-88

Same remarks as given above.

- 225-26  
30. Para 87(1) Page 7 of Audit Report for the year 1983-84-  
Mis-appropriation of Stores Rs. 4, 23, 913/-.

9-3-88

The Administrative Department explained that on account of inquiry an amount of Rs. 2, 14, 458/- has been established as misappropriated which has to be recovered from Mr. Muhammad Aslam Khan, Sub Engineer. The Committee directed to make speedy recovery and finalize departmental action deem necessary.

The para was deferred.

26-4-88

The Department stated that orders for recovery had been issued but the Services Tribunal had issued stay orders. The next date of hearing had been fixed as 28-5-1983.

As the case was subjudice in the Services Tribunal, the para was kept pending.

31. Para 87(2) Page 226 of Audit Report for the year 1983-84-  
Misappropriation of Government Material worth (Rs. 34, 393/-).

30-12-87

The Department explained that the recovery of Rs. 5, 000/-

assessed by the authority has since been made.

The para was settled at the instance of Audit.

32. <sup>227-28</sup> Para 87(3) Page / of Audit Report for the year 1983-84-  
Mis-appropriation of Stores Rs. 19,308/-

10-3-88

The accountal and consumption of material has been verified.

The para was settled.

33. Para 88(1) Page 228 of Audit Report for the year 1983-84-  
Loss due to Idle Machinery (Rs. 9,97,97,348/-).

29-2-88

The Committee wanted to know the complete details of machinery working under the administrative control of Irrigation and Power Department and also the detail of machinery lying idle and present condition thereof. The Department would also intimate about the strength of staff posted on machinery in the machinery wing.

The para was kept pending.

20-4-88

The Department submitted the list containing details of the machinery lying idle and its present condition as desired by the Public Accounts Committee. The list of staff posted on this machinery was also provided in the working paper.

The Committee considered the explanation of the Department that the machinery was not lying idle but there was no work on which this heavy machinery could be utilized. The availability of this machinery had to be ensured in order to meet any emergency. The Department further stated that during next year there might be many works where this heavy machinery could be utilised.

The Committee decided to settle the para and directed that the list of machinery and the list of staff supplied by the Department should be considered alongwith such lists of machinery and staff to be supplied by other works Departments.

34. Para 88(2) Page 229 of Audit Report for the year 1983-84-  
Loss due to Idle Machinery(Rs. 41,67,991/-).

29.2.88

The Committee directed that the Department would provide

details of monthly operation/out turn of each machine. The Department explained that they had provided information to Audit very recently which they are reported to be examined.

The para was deferred.

26-4-88

The Department had produced the relevant record before Audit which had verified it.

The para was settled.

35. Para 88(3) Page 230 of Audit Report for the year 1983-84-  
Loss due to Idle Machinery (Rs. 20,60,000/-).

29-2-88

The certain queries by Audit the Department explained that the compactors were assembled, put to use and then were repaired in Bhalwal Workshop, as such, this was not a contradictory statement. The Committee directed that the details of work done by these machines may be provided to Audit.

The para was deferred.

26-4-88

The record produced by the Department had been verified by Audit.

The para was settled.

36. Para 89(1) Page 231 of Audit Report for the year 1983-84 -  
Shortage of Stores ( Rs. 1,61,000/- ).

30-12-87

The Department explained that the pension papers of Mr. Fazal-ur-Rehman Saleemi, Overseer had not so far been prepared as he had absconded and had not turned up to sign the pension papers. The entries regarding the recoveries had been recorded in his service book and the Audit would also be intimated. The Finance Department and Audit pointed out that he did not retire on superannuation but was allowed to retire with effect from 4-3-1980 although he was reported to have absconded with effect from 1-10-1979. The Department was asked to probe into this issue and the para was kept pending.

26-4-88

The Department stated that Mr. Fazal-ur-Rehman Saleemi, Overseer, had been granted LPR for 365 days with effect from 3-3-1980. An entry to effect recovery of Rs. 1,16,000/-, which

was the amount in the original Draft Para, from the pension/gratuity of the retired official had since been made in his service book. Recovery of the amount will be made as soon as he submitted his papers for pension/gratuity.

Subject to recovery and its verification by Audit, the para was settled.

37. Para 89(2) Page 233 of Audit Report for the year 1983-84 -  
Shortage of Stores(Rs. 1,03,296/-).

29-2-88

The Department explained that recovery of Rs. 20,152/45 the actual cost of repair to the machine has been recovered in cash from the defaulter and will be got verified by Audit. The Department further explained that the tyres were not defective as the machine was working satisfactorily on various works. Besides there was no replacement of tyres till now. This explanation was accepted by the Committee.

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

38. Para 89(3) Page 234 of Audit Report for the year 1983-84 -  
Shortage of Stores Rs. 66,357/-.

9-3-88

As full amount has been recovered and verified by Audit.

The para was settled.

39. Para 89(4) Page 235 of Audit Report for the year 1983-84 -  
Shortage of Stores(Rs. 51,828/-).

30-12-87

- i) "The Department explained that material costing Rs. 22,370/- was received back and is duly accounted for the record. The Committee directed that the account of material may be got verified by Audit.
- ii) The amount of Rs. 16,060/- pertained to the cost of distance marks and has been verified by Audit. The Committee decided that this item may be deleted from the recoverable amount.
- iii) As per balance amount of Rs. 13,398/- the Department was directed to intimate its latest position in next meeting".

26-4-88

The Department stated that an amount of Rs. 1,734/- only now remained to be recovered from the official concerned, which will also be recovered soon.

Subject to recovery and its verification by Audit, the para was dropped.

40. Para 89(5) Page 235 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 50,000/-).

10-3-88

The para was settled as the availability of electric motor was verified by Audit.

41. Para 89(6) Page 236 of Audit Report for the year 1983-84-  
Shortage of Stock Rs. 45,000/-, Tubewell Operation Division(South), Sheikhpura, SCARP-I Circle, Lahore.

28-2-88

The Department stated that Mr. Rehmat Khan, Sub-Engineer, who was responsible for the shortage of R. 44,89/-, was absconding and had been removed from service. Efforts were being made to recover the amount from him as arrears of land revenue through the Deputy Commissioner, Sialkot. The Department was directed to expedite the recovery.

The para was kept pending.

26-4-88

The Department stated that personal contacts were being made with the office of the Deputy Commissioner, Sheikhpura for issuing recovery certificate/order to make the recovery as arrears of Land Revenue from Mr. Rehmat Khan, Ex-Sub-Engineer. The case was still under process in the office of Deputy Commissioner/Collector, Sheikhpura.

The Committee decided that the case should be pursued at personal level.

The para was kept pending.

42. Para 89(7) Page 237 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 38,425/-).

9-3-88

The Department explained that the shortage of stores worth Rs. 38,425/- was enhanced to Rs. 39,295/- as a Departmental prob... The case was presently under inquiry

and progress would be reported. The Committee directed to finalize the inquiry proceedings and also to complete the departmental action within two months time.

The para was kept pending.

26-4-88

The Public Accounts Committee had directed on 9.3.1988 that the Department should finalize action by 8.5.1988. The Department stated that they will be able to finalise the case within the scheduled time.

The Committee directed that as soon as a decision was taken, it should be conveyed to the Assembly Secretariat.

The para was kept pending.

43. Para 89(8) Page 238 of Audit Report for the year 1983-84-  
Shortage of Stock, T & P Articles valuing Rs. 33,907/-  
Tubewell Operation Division (Sorth), Sheikhupura,  
SCARP-I Circle, Lahore.

28-2-88

The consumption of material costing Rs. 13,370/- had been verified by Audit.

Regarding the shortage of motors and their parts costing Rs. 20,000/-, the Department explained that after holding an inquiry the cost of missing parts of 15 Nos main switch 30 AMP had been established at Rs. 3,000/- and recovery would be made from the person concerned. As for the balance motors and their spare parts worth Rs. 17,000/-, there was no such shortage.

The Committee directed that the relevant record should be got verified by Audit.

Subject to verification by Audit of the recovery of Rs. 3,000/- and the record mentioned above, the para was settled.

44. Para 89(9) Page 239 of Audit Report for the year 1983-84-  
Shortage of Stores (Rs. 6,92,012/-).

30-12-87

The entire amount had been recovered. The Department assured that record of the trees would be maintained in a scientific manner in future.

The para was settled.

45. Para 89(10) Page 240 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 21,597/-).

16-3-88

The Administrative Secretary stated that he is holding an inquiry which will be finalised by the end of this month.

The para was deferred.

46. Para 89(11) Page 240 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 18,000/-)

10-3-88

The para was settled subject to verification of the accountal/consumption of stone i.e. 3000 Cft by Audit.

- Para 89(12) Page 241 of Audit Report for the year 1983-84-  
Shortage of Stores Rs. 17,990/-.

10-3-88

The recovery having been got verified, the para was settled.

48. Para 89(13) Page 242 of Audit Report for the year 1983-84-  
Shortage of Store Articles worth Rs. 17,366/-.

29-2-88

- (i) The recoverable amount of Rs. 1,665/- from Mr. Bashir Ahmad, Sub Engineer has been accounted for in monthly accounts for 11/1984 and has since been verified by Audit. Besides that the penalty of stoppage of one year increment without future effect was also imposed on him.
- (ii) The remaining shortage of stock articles worth Rs. 15,700/- was established against Mr. Bashir Ahmad Nadeem, Junior Storekeeper and penalty of recovery of this amount was imposed on him. The Department stated that recovery against him has already started from his pay and at present Rs. 10,803/- remains to be recovered, which are being recovered from the official. The Committee directed that instead of recovery @ 1/4th from his pay it should be deducted @ 1/3rd.

The para was settled subject to the watching of this recovery by Audit.

49. Para 89(14) Page 243 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 12,282/-).

10-3-88

As the competent authority has exonerated the officers/ officials from the charge of shortage, the para was settled.

50. Para 89(15) Page 243 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 12,011/-).

10-3-88

As the recovery of amount has been verified by Audit.

The para was settled.

51. Para 89(16) Page 244 of Audit Report for the year 1983-84-  
Shortage of Stores(Rs. 9,000/-).

10-3-88

The recovery has been effected and verified by Audit.

The para was settled.

52. Para 89(17) Page 245 of Audit Report for the year 1983-84-  
Shortage of Stores (Rs. 6,400/-).

30-12-87

The Department explained that the amount of Rs. 400/- will be recovered from the pension of Ali Muhammad, Sub-Engineer. The other amount of Rs. 6,000/- due from the Sub-Engineer for the cost of kassis was exorbitant. It was assessed to be not be more than Rs. 100/- in any case. This amount had since been recovered.

The para was settled.

53. Para 90 Page 246 of Audit Report for the year 1983-84-  
Wasteful Expenditure(Rs. 2,67,335/-).

9-3-88

The Administrative Secretary explained that the amount of Rs. 2,30,000/- had been approved by the Superintending Engineer and as such it cannot be termed as wasteful expenditure. Only the amount of Rs. 40,796/- was not approved by the Superintending Engineer for which the departmental action has been initiated against the defaulting officers Syed Qaiser Abbas Jafri, Executive

Engineer and other Sub Divisional Officers.

The para was kept pending.

26-4-88

Same remarks as in the previous paragraph.

54. Para 91 Page 246 of Audit Report for the year 1983-84 -  
Defrauding Government due to change in Contract Documents (Rs. 58,589/-).

9-3-88

The Administrative Department explained the position of the para that in fact no overpayment was involved because the rates entered in the Comparative Statement are correct and it was decided that the point as explained may be got verified by Audit and the result thereof to be brought forth in the revised working paper.

The para was deferred.

26-4-88

The Department stated that the enquiry report had been received and was under scrutiny. It will be finalised and sent to the Chief Secretary for his decision within two weeks.

The para was kept pending.

55. Para 92 Page 247 of Audit Report for the year 1983-84 -  
Pilferage of Material (Rs. 26,000/-).

29-2-88

The officer responsible for submitting incorrect information with regard to the pilferage of 110 Nos. Bushes should be proceeded against and the Committee may be informed within three months.

The record showing issue of material for the job/manufacture of bushes and their transfer to Kalabagh Headworks Division, Daud Khal, Mianwali may be submitted to Audit for verification within one month.

The para was kept pending.

26-4-88

The relevant record had been produced by the Department to Audit which had been verified.

As regards the disciplinary action to be taken against the officer concerned for submitting incorrect information with regard to the pilferage of 110 Nos Bushes, the Committee directed that he should be served with a sever warning to be careful in future.

The para was dropped.

56. Para 93 Page 247 of Audit Report for the year 1983-84 -  
Double Payment of Rs. 18,550/-.

10-3-88

The para was settled with the observation that in future codal formalities must be observed while making payments

57. Para 94 Page 247 of Audit Report for the year 1983-84 -  
Loss due to Irregular Opening of Cash Accounts with a  
Private Bank which went into Liquidation Rs. 12,46,489/-  
Stores Workshop Division, Sheikhupura.

26-2-88

The Department stated that the amount of Rs. 8,85,862/71 had been admitted by the Official Liquidator, but the High Court had restrained the Official Liquidator to make any payment to the Department till satisfaction of the claim of the State Bank of Pakistan. Besides, the loss of Rs. 3,30,626/60 had been caused on account of payment of demurrage, interest on over-draft and surcharge on electricity bills. The case for its write off had been submitted to the Finance Department, but they had held the case as premature.

The Committee was not satisfied with the explanation of the Department and desired that the Department should bring full facts of the case before the Committee and indicate the rule under which the amount of Rs. 8,85,862/71 had been placed in a private Commercial Bank at Lahore instead of Government sponsored Bank/Treasury. The Department should hold an inquiry and fix responsibility against the officer concerned because of the loss.

Finance Department was also asked to inform the Committee in the next meeting whether the Department was empowered to keep the amount in PLA or any other private Commercial Bank under the law.

The para was kept pending.

26-4-88

As directed by the Committee in its last meeting held on 28-2-1988, Finance Department could not inform whether the Irrigation and Power Department was empowered to keep the

amount in PLA or any other private Commercial Bank under the law.

The Committee directed that a meeting should be convened by the Finance Department, which should be attended by the representatives of the Audit, Law and Parliamentary Affairs Department and Irrigation and Power Department to study the matter whether any irregularity was committed by depositing cash with a private Commercial Bank which went into liquidation. The Law and Parliamentary Affairs Department should also be consulted on the point whether the Punjab Government should become a party for the said amount of claim to ensure decision of the High Court for satisfaction of claim including the amount of the Punjab Government. They should decide the matter within one month and submit a report to the Committee.

The para will remain pending.

1961 - 62

58. Para 5(vi) Page 104 of Audit Report for the year 1961-62 - read with at Page 343 of Audit Report for the year 1983-84 - Loss to Government (Rs. 14,456/-).

12-4-88

The entire amount has been recovered/adjusted and verified by Audit.

The para was settled.

59. Para 17(a) 155 Page 42 of Audit Report for the year 1961-62 - read with at Page 343 of Audit Report for the year 1983-84 - Unauthorised Payment of Rs. 5,386/-.

12-4-88

The para was settled.

1970 - 71

60. Para 105 of Audit Report for the year 1970-71 - read with at Page 343 of Audit Report for the year 1983-84 - Theft of Stores - Rs. 6,400/-.

12-4-88

As the loss has been regularised by the competent authority, the para was settled.

1965 - 66

61. Para 111(i) Page 148 of Audit Report for the year 1965-66-read with at Page 343 of Audit Report for the year 1983-84-  
Shortage of Stores Rs. 1,15,594/-.

12-4-88

The Department explained that a Committee has been constituted consisting of Chief Engineer so as to fix responsibility.

The para was deferred.

1966 - 67

62. Para 126(1) Page 62 of Audit Report for the year 1966-67-read with at Page 343 of Audit Report for the year 1983-84-  
Stock and Tools and Plants worth Rs.17,195/-.

12-4-88

The explanation of the Department was accepted and the para was settled.

63. Para 127(i) Page 84 of Audit Report for the year 1966-67-read with at Page 343 of Audit Report for the year 1983-84-  
Irregular Local Purchase of Rs. 45,338/-.

12-4-88

As the irregularity has been condoned by the Finance Department, the para was settled.

64. Para 148(i) Page 91 of Audit Report for the year 1966-67-read with at Page 343 of Audit Report for the year 1983-84-  
Recovery of Government Dues - Rs. 4,27,422/39.

12-4-88

On the assurance of the Department that the amount will be collected by the Department, the para should be deleted from here.

The para was settled.

65. Para 148(ii) Page 92 of Audit Report for the year 1986-67 - read with at Page 343 of Audit Report for the year 1983-84 - Non-recovery of Rent of Government Dues Amounting to Rs. 25,348/-.

12-4-88

Full recovery having been effected/verified, the para was settled.

1967 - 68

66. Para 168 Page 83 of Audit Report for the year 1967-68- read with at Page 343 of Audit Report for the year 1983-84- Theft of Goods valuing Rs. 10,130/-.

12-4-88

The Secretary explained that a departmental committee has been constituted which will probe into and will finalise the case of write off by the end of May, 1988. The Committee decided that the Department should intimate the progress of the case to Audit.

The para was, however, settled.

Report  
Typed by  
\*Hj. Alamgir\*

MINUTES OF THE MEETING OF PUBLIC ACCOUNTS  
COMMITTEE-I, HELD ON 17-3-1988 AT 10.00 A. M. IN TEA  
ROOM, ASSEMBLY BUILDING, LAHORE.

The following attended :-

1.	Mrs. Shahida Malik, MPA	Acting Chairperson
2.	Dr. Sardar Ahmad, MPA	Member
3.	Ch. Ghulam Ahmad Khan, MPA	Member
4.	Raja Muhammad Khalid Khan, MPA	Member
5.	Sardar Ghulam Abbas, MPA	Member
6.	Ch. Arshad Ali, MPA	Member
7.	Mr. Saeed Ahmad Ch, MPA	Member
8.	Mian Abdul Haye, Deputy Secretary, Provincial Assembly of the Punjab.	Secretary to to the Committee
9.	Sh. Sarfraz Ali, Assistant Secretary Provincial Assembly of the Punjab.	

The proceedings started with the recitation of the Holy Quran.

2. The meeting was held to consider the general aspects relating to Public Accounts Committee-I. The following decisions were arrived at in the meeting :-

- 1) The Committee unanimously decided to elect Mrs. Shahida Malik, MPA, Acting Chairperson as regular Chairperson.
- 2) The Committee decided to request Mr. Speaker to allot an independent room equipped with telephone for the Chairperson and Members of Public Accounts Committee-I. It was also decided that telephone at the residence of Chairperson may also be provided on the analogy of provision of a telephone at the residence of the then Chairman Adhoc Public Accounts Committee. The Committee further decided to request Mr. Speaker for approval of necessary staff for the Chairperson, namely :-

P.A	=	1
Clerk	=	1
Naib Qasid	=	1

- 3) The pattern of Federal Public Accounts Committee report also came under discussion. It was decided that the pattern already adopted for preparation of a consolidated report by the Public Accounts Committee-I does not require any change.

- 4) It was decided to ask the Finance Department to furnish Audit Report for the year 1985-86 for its submission before the House, so that necessary consideration thereon could be initiated well in time.
- 5) A letter No: SC&E-III (C&W)12-3/88, dated 17-3-1988 from the Secretary Communication and Works Department regarding Inspection of Road at Sgri More on the complaint of Raja Shahid Zafar, MNA, also came under discussion wherein the Secretary, Communication and Works Department had stated that a high level departmental inquiry had been gone into and the Summary had been put up to the Chief Minister for orders.

It was decided to apprise Mr. Speaker of this situation and obtain fresh orders thereon.

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,

LAHORE: The 17th March, 1988. Provincial Assembly of the Punjab.

MINUTES OF THE MEETING OF PUBLIC ACCOUNTS  
COMMITTEE-I HELD ON 15-5-1988 AT 9.00 A.M. IN TEA  
ROOM, ASSEMBLY BUILDING, LAHORE.

The following attended :-

1.	Mrs. Shahida Malik, MPA	Chairperson
2.	Dr. Sardar Ahmad, MPA	Member
3.	Ch. Ghulam Ahmad Khan, MPA	Member
4.	Raja Muhammad Khalid Khan, MPA	Member
5.	Sardar Ghulam Abbas, MPA	Member
6.	Ch. Arshad Ali, MPA	Member
7.	Mr. Saeed Ahmad Ch, MPA	Member
8.	Mian Abdul Haye, Deputy Secretary, Provincial Assembly of the Punjab.	Secretary to the Committee

AUDIT AND ACCOUNTS (WORKS)

9.	Mr. Iftikhar Ali Raja, Director General.	On invitation
10.	Mr. Muhammad Jamil Bhatti, Deputy Director.	-do-
11.	Qazi Muhammad Aslam, Accounts Officer.	-do-

The meeting started with the recitation from the Holy Quran.

2. Special meeting of the Public Accounts Committee-I was held on 15-5-1988, which was to be addressed by the Director General, Audit and Accounts (Works), Lahore, on the performance Audit Reports on Lahore Township Scheme and Khokhar Zer Dam conducted by the Directorate of Audit and Accounts (Works).
3. The Director General briefed the Committee about the concept of performance Audit which was of very recent origin. He gave a comparative statement on study of far Eastern Countries wherein this experience was being successfully followed.
4. Later on he explained details of performance reports copies of which were being distributed among the Members of Public Accounts Committee as an advance study.

5. The Departments concerned have been asked to submit working papers about these projects so that a meeting on the subject could be convened to discuss these projects in detail.

LAHORE:

The 15th May, 1988.

Sd/-  
( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

GENERAL

MINUTES OF THE MEETING OF PUBLIC ACCOUNTS  
COMMITTEE-I HELD ON 16-5-1988 AT 9.00 A.M. IN TEA  
ROOM, ASSEMBLY BUILDING, LAHORE.

The following attended :-

1.	Mrs. Shahida Malik, MPA	Chairperson
2.	Dr. Sardar Ahmad, MPA	Member
3.	Raja Muhammad Khalid Khan, MPA	Member
4.	Ch. Ghulam Ahmad Khan, MPA	Member
5.	Sardar Ghulam Abbas, MPA	Member
6.	Ch. Arshad Ali, MPA	Member
7.	Mr. Saeed Ahmad Ch, MPA	Member
8.	Mian Abdul Haye, Deputy Secretary, Provincial Assembly of the Punjab.	Secretary to the Committee

The meeting was started with the recitation from the Holy Quran.

2. The Director General, Audit and Accounts (Works) vide his Note No. Nil dated Nil had invited the attention of the Public Accounts Committee-I regarding incorrect recording of minutes dated 3-11-1987 about the duality of control over Divisional Accountants. The Committee had taken the following decisions:-

- 1) The ACRs of the Divisional Accountants be so amended as to enable the Divisional Officers(XENs) to give their comments about the working of the Divisional Accountants.
- 2) The ACRs of the Divisional Accountants as written by the Divisional Officers (XENs) be countersigned by the Superintending Engineers so that they might get opportunity to give their opinion about the conduct of the Divisional Accountants.
3. The Committee considered the objection raised by the Director General, Audit and Accounts (Works) in his note referred to above and decided that the minutes dated 3-11-1987 regarding duality of control over Divisional Accountants were correctly recorded and as such need no change.
4. The Committee further observed that in future if the Audit Offices' Administrative Departments had any objection about the correctness of the minutes of the meetings issued, they were

required to bring forward their objection within fortnight of the receipt of the minutes by them failing which objection if any raised by them would not be entertained for reconsideration.

5. While considering Khokher Zer Dam Schemes in its meeting held on 16-5-1988 the Committee desired to know complete information/data about the Sola Dam Scheme ( a connected Dam of Khokher Zer Dam ). Accordingly the Committee decided to call for the above information from the Irrigation and Power Department for placing before the Public Accounts Committee in its next meeting.

LAHORE:

The 16th May, 1988.

Sd/-

( Mian Abdul Haye )

Deputy Secretary,

Provincial Assembly of the Punjab.

To

1. The Accountant General,  
Punjab, Lahore.
2. The Director General,  
Audit and Accounts (Works),  
Lahore.
3. The Director,  
Revenue Receipt Audit,  
Lahore.

Dated Lahore, the 24th April, 1986.

Subject:- PRELIMINARY EXAMINATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84.

Sir,

I am directed to state that your Audit brief ( in duplicate ) on the accounts of the Government of the Punjab and Audit Report for the year 1983-84 may please be furnished at the earliest, so that the same could be placed before the relevant Public Accounts Committee for conducting preliminary examination thereon.

2. The matter may please be given To Priority.

Your obedient servant,

Sd/-

( Safdar Ali Shah )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/83-84/86/2657

To

1. The Accountant General,  
Punjab, Lahore.
2. The Director General, Audit and Accounts (Works),  
Lahore.
3. The Director,  
Revenue Receipt Audit,  
Lahore.

Dated Lahore, the 2nd June, 1986.

(b) Subject:- PRELIMINARY EXAMINATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84.

Sir,

I am directed to refer to this Secretariat letter No.

Comm/PAC-I/83-84/66/1696, dated 24-4-1986, on the above subject and to request you to please expedite the requisite Audit brief at the earliest.

2. The matter may please be given Top Priority.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Assistant Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/83-84/86/2849

To

The Director,  
Revenue Receipt Audit,  
Lahore.

Dated Lahore, the 17th June, 1986.

Subject:- PRELIMINARY EXAMINATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84.

Sir,

I am directed to refer to this Secretariat letter No. Comm/PAC-I/83-84/1896, dated 24-4-1986 and subsequent reminder No. Comm/PAC-I/83-84/86/2657, dated 2-6-1986, on the above subject and to request you to please expedite the requisite Audit brief at the earliest.

2. The matter may please be treated as Most Urgent.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Assistant Secretary,  
Provincial Assembly of the Punjab.

III REMINDER

No. Comm/PAC-I/83-84/86/2991

To:

The Director,  
Revenue Receipt Audit,  
Lahore.

Dated Lahore, the 28th June, 1988.

**Subject:- PRELIMINARY EXAMINATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84.**

Sir,

With reference to this Secretariat letter No. Comm/PAC-I/83-84/86/1896, dated 24-4-1986 and subsequent reminders No. Comm/PAC-I/83-84/86/2637, dated 2-6-1986 and No. Comm/PAC-I/83-84/86/2849, dated 17-6-1986, on the above subject, I am directed to state that your Audit brief has not so far been received, as a consequence of which the meeting of the Public Accounts Committee-I cannot be held. As the matter has been inordinately delayed, you are requested to please take personal interest in the matter and expedite the requisite, Audit brief.

Your obedient servant,

Sd/-

( Safdar Ali Shah )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

TOP PRIORITY  
4TH REMINDER

No. Comm/PAC-I/83-84/86/ 3147

To

The Director,  
Revenue Receipt Audit,  
Lahore.

Dated Lahore, the 9th July, 1988.

Subject:- PRELIMINARY EXAMINATION OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1983-84.

Sir,

With reference to this Secretariat letter No. Comm/PAC-I/83-84/86/1896, dated 24-4-1986 and subsequent reminders No. Comm/PAC-I/83-84/86/2637, dated 2-6-1986, No. Comm/PAC-I/83-84/86/2849, dated 17-6-1986 and No. Comm/PAC-I/83-84/86/2991, dated 28-6-1986, on the above subject, I am directed to state that your Audit brief has not so far been received in this Secretariat and the matter is being inordinately delayed. You are requested to please expedite submission of the same at the earliest.

2. The matter may please be dealt with on Top Priority basis.

Your obedient servant,

Sd/-

( Safdar Ali Shah )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

From Mr. Safdar Ali Shah,  
Secretary,  
Provincial Assembly of the Punjab.

To All the Administrative Secretaries,  
Government of the Punjab, Lahore.

Dated Lahore, the 6th October, 1987.

Subject:- MEETINGS OF PUBLIC ACCOUNTS COMMITTEE-I.

Please refer to this Secretariat letter No. Comm/  
PAC-I/83-84/87/3855, dated 10-9-1987, addressed to the  
Members of Public Accounts Committee-I and copy thereof  
endorsed to all concerned, on the above subject.

2. A copy of the statement showing the items of Appropriation  
Accounts for the year 1983-84 for which the Working Papers are  
required to be considered by the Public Accounts Committee in  
respect of civil accounts, received from the Accountant General  
for  
Punjab is enclosed herewith for necessary action. As regards  
similar statement in respect of works accounts relating to the  
Director General, Audit and Accounts (Works), the same would  
also be furnished, when received from the concerned quarters.

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

D.A: As above

No. & date even:

Copy of the letter is forwarded for information and  
necessary action to :-

1. The Accountant General, Punjab, Lahore, with  
reference to his office Memo No. APP/5-9/  
PAC.VC.XXI/2373, dated 23-9-1987.

2. The Director General, Audit and Accounts (Works), Lahore, with the request that a statement showing the items of Appropriation Accounts for the year 1983-84 in respect of Works Accounts for which the working papers are required to be considered by the Public Accounts Committee may please be furnished to this Secretariat at the earliest.

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

EXCESS OVER GRANTS/APPROPRIATIONS

No. and Title of the Grant	Original and Supplementary Grant/Appro- priation	Actual Expenditure	Excess	Percentage Excess
1.	2.	3.	4.	5.
2- Land Revenue (Other than Charged)	106574430	116331113	9756683	9.15
3- Provincial Excise (Ditto)	16640220	18094294	1454074	8.73
4- Stamps (Ditto)	10938500	11674809	730309	6.73
5- Forests (Ditto)	127819170	133109110	5289940	4.14
6- Registration (Ditto)	1517530	1581240	53681	4.2
8- Other Taxes and Duties (Ditto)	19410540	20090366	676826	3.5
-- Interest on Debt and other obligation ( Charged )	2110099960	2211331419	101221453	4.50
10- General Administration ( Other than Charged)	373854920	446923144	73068224	19.54
11- Administration of Justice ( Charged )	26799500	31616513	2816613	9.78
13- Police ( Other than Charged )	796781030	858390480	62609450	7.86
15- Education (Ditto)	2580876120	2837358479	248482359	9.5
15- Health Services (Ditto)	773134810	833379845	60245136	7.8
18- Agriculture (Ditto)	381163210	386918000	5751790	1.51
20- Veterinary (Ditto)	141537070	145377015	3839945	2.71
21- Corporation (Ditto)	40864350	41371046	506186	1.24
34- State Trading in Medical Store and Coal (Ditto)	158855300	186367226	27511426	17.32

Necessary/Excessive Supplementary Grants/Appropriation

No. and Title of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving	Percentage Saving
1.	2.	3.	4.	5.
10 - General Administration (Charged)	10401400	1155900	615049	5.32
11 - Administration of Justice (Other than Charged)	60281100	10666400	8981862	12.56
35 - Loans to Government Servants.	(Ditto)	5500000	13339936	29.31
36 - Agriculture Improvement (Ditto) and Research.	- 52916000	10	11664106	22.04

PROVISIONS HAVING REMAINED UN - UTILISED

Number - and Title of the Grant/Appropriation	Saving	Percentage
10-General Administration (Charged)	615048	5.32
11-Administration of (Other than Justice. Charged)	8981862	12.66
27-Relief (Ditto)	4916514	72.93
28-Superannuation and (Ditto) Pensions.	6036400	11.1
29-Stationery and Printing (Ditto)	2837855	4.8
33-State Trading in Food (Charged) grain and Sugar (Other than Charged)	34198209 3673197921	10.64 46.21
.. Floating Debt (Charged)	1194898600	22.43
38-Agricultural Improvement, and Research. (Other than Charged)	11664108	22.04

APPROPRIATION ACCOUNT

Page 21	Review Note	4
Page 102	" "	3
Page 19	" "	3
Page 61	" "	4 to 6
Page 113	" "	4
Page 153	" "	3
Page 199	" "	3
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Page 194	" "	4

No. Comm/PAC-I/83-84/87/2494

Dated Lahore, the 13th October, 1987.

To

The Accountant General,  
Punjab, Lahore.

Subject:- MEETINGS OF PUBLIC ACCOUNTS COMMITTEE - I.

Please refer to this Secretariat letter No. Comm/  
PAC-I/83-84/87/4163, dated 6-10-1987, addressed to all the  
Administrative Secretaries, Government of the Punjab, and a  
copy thereof endorsed to you also, on the above subject. It is  
pointed out that the items of appropriation grants/accounts for  
the year 1983-84 relating to civil accounts in respect of  
Irrigation and Power, Communication and Works and Housing and  
Physical Planning and Environmental Departments for which the  
working papers are required to be considered by Public Accounts  
Committee have not been included in the list, received vide your  
office Memo No. APP/5-9/PAC-VO. XXI/2373, dated 23-9-1987.

2. You are, therefore, requested that the requisite  
information as mentioned above, may also please be furnished to  
this Secretariat, for onward transmission to all concerned for  
necessary action.
3. The matter may please be given top priority.

Sd/-

( Mian Abdul Haye )

Deputy Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/82-83/87/4864

To

Mr. Anwar Zahid,  
Chief Secretary,  
Government of the Punjab,  
Lahore.

Dated Lahore, the 19th November, 1987.

Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Sir,

It has been observed by the Public Accounts Committee-I in its meeting held on 12-11-1987 that the Administrative Departments are not giving due attention to the reconciliation of accounts with the result that draft paras remain pending. The Committee desires to bring the accounts up-to date by clearing the draft paras which have remained as back log. You may kindly direct all Heads of Administrative Departments to reconcile their previous accounts as well as that of the current year with Audit on top priority basis. They may further be directed to reconcile their figures regarding current Accounts as discussed with Finance Secretary on his pointing out by 25-11-1987 before accounts are closed by Audit.

Your obedient servant,

Sd/-

( Safdar Ali Shah )  
Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/83-84/87/4866

To

The Secretary to  
Government of the Punjab,  
Finance Department,  
Lahore.

Dated Lahore, the 19th November, 1987.

Subject:- BUDGETINGS PROCESS OF PROVINCIAL GOVERNMENT

Sir,

I have the honour to address you on the above subject and to state that the Director General, Audit and Accounts (Works) pointed out to the Public Accounts Committee that the Government Departments, especially the works departments, faced great difficulty for making surrenders of savings by the stipulated date i.e. by the 31<sup>st</sup> March each year. He further informed that the Central Government, on the recommendation of the Standing Committee and after inviting proposals from various ministries for improvement of the existing system, had revised the cut off date for surrender of savings and had fixed the 15th May each year instead of the 31<sup>st</sup> March, which was in vogue at present. He was of the opinion that this change had been necessitated in order to make it more practicable, which will no doubt help to overcome the bottle-necks that arose from time to time for adhering to the time schedule.

The Committee considered the issue at length and came to the conclusion that this issue needed further detailed examination in the Finance Department, which should come up with its

recommendations so that it could be further analysed in the Public Accounts Committee meeting for adoption at Government level.

Your obedient servant,

Sd/-

( Safdar Ali Shah )  
Secretary,  
Provincial Assembly of the Punjab,

No. & date even:

Copy of the above is forwarded to the Chairperson, Public Accounts Committee-I for her information:

Sd/-

( Safdar Ali Shah )  
Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/83-84/87/4977

To

1. The Secretary to Government of the Punjab, Irrigation and Power Department, Lahore.
2. The Secretary to Government of the Punjab, Communications and Works Department, Lahore.
3. The Secretary to Government of the Punjab, Housing, Physical Planning and Environmental Department, Lahore.

Dated Lahore, the 26th November, 1987.

Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Reference this Secretariat letter No. Comm/PAC-I/83-84/87/4163, dated 6-10-1987, on the subject noted above.

2. A copy of the statement showing the items of Appropriation Accounts for the year 1983-84 for which working papers are required to be considered by the Public Accounts Committee-I in respect of Grants relating to "Development and Non Development Works" concerning Director General, Audit and Accounts (Works), is enclosed herewith for necessary action.

SD/-

(Sh. Sarfraz Ali)  
Assistant Secretary,  
Provincial Assembly of the Punjab.

No. & date even:

A copy is forwarded to the Director General, Audit and Accounts (Works), Lahore, with reference to his Memo No. PAC(P)/1556, dated 7-11-1987, for information and necessary action.

SD/-  
(Sh. Sarfraz Ali)  
Assistant Secretary,  
Provincial Assembly of the Punjab.

No. & date even:

A copy alongwith a copy of the statement is forwarded to the Accountant General, Punjab, Lahore, for information and necessary action.

SD/-

(Sh. Sarfraz Ali)

Assistant Secretary,

Provincial Assembly of the Punjab.

Encl: As above.

OFFICE OF THE DIRECTOR OF GENERAL AUDIT AND  
ACCOUNTS (WORKS) LAHORE

GRANTING: 9 - IRRIGATION ( P-31 to 34 )

Function	Final Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
520-522-Irrigation			
Maintenance & Repairs )	22,18,800	26,66,082 +	4,47,282
O 15,69,990 )			
R 6,48,810 )			
520-523-Canals			
Maintenance & Repairs )			
O 16,21,19,650 )	16,78,08,060	22,04,43,913+ 3,26,35,853	
R 2,56,88,410 )			
520-524-Tubewells )			
O 8,97,80,100 )	10,50,54,990	11,57,26,713+ 1,06,71,723	
R 1,52,74,890 )			
Maintenance & Repair )			
O 58,87,24,250 )	52,31,48,250	49,31,96,280- 2,49,51,970	
R 6,55,75,000 )			
520-525-Other- Irrigation			
Excavator & Store Division			
O 35,25,060 )	42,13,110	52,63,769 + 10,50,659	
R 6,88,050 )			
520-526-Irrigation & Bridges			
O 82,60,080 )	85,11,180	97,05,298 + 11,94,118	
R 2,51,100 )			
520-527-Flood Control and Drainage			
O 7,48,74,550 )	7,28,31,170	7,52,68,609 + 24,37,439	
S 10 )			
R - 20,43,390 )			
530-Land Reclamation -			
O 1,64,40,580 )	1,60,89,330	1,70,82,406 + 9,93,076	
R - 3,51,250 )			
520-529-Hill Torrents -			
O 2,02,690 )	2,23,460	4,33,173 + 2,09,713	
R 20,770 )			

Function	Final Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
598-Cost of Stores )	33,22,010	10,21,63,748	+ 17,87,81,738
Suspense Debit )			
R 1,52,87,190 )	1,52,87,190		- 1,52,87,190
831-598-Cost of other Stores.			
Suspense Credit	33,22,010	4,83,05,125	+ 4,49,83,115

GRANT NO: 24 CIVIL WORKS ( P-167 to 168)

310-314-Building and Structure			
Maintenance and Repairs -	8,72,000	11,83,391	+ 3,11,891
Other than charged-	19,34,97,570	17,77,25,112	- 1,60,72,458
Housing & Physical Department			
O 11,46,450 )	12,48,250	13,24,174	+ 77,924
R 4,19,800 )			
Communication & Works			
Tools & Plants	10,59,210	8,01,695	2,60,505
Building Research Laboratory:			
O 1,565,550 )	14,58,470	16,29,120	+ 3,70,650
R 1,07,080 )			

GRANT NO: 25 COMMUNICATION ( P-169 to 170)

310-312-Highway Roads and Bridges.			
Maintenance and Repairs			
O 18,58,68,710 )	18,55,72,730	17,99,15,928	- 56,56,902
R (-) 2,95,980 )			
Tools and Plants			
O 26,17,000 )	24,20,730	54,44,799	+ 30,24,069
R -1,96,270 )			
Land Acquisition and Control Office:			
O 35,81,320 )			
S + 11,02,620 )	47,35,400	81,59,772	+ 34,24,3772
R - 51,460 )			

GRANT NO: 36 - DEVELOPMENT ( P-224 )

Function	Final Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
<b>523-Canal Irrigation</b>			
O	82,65,000 )	1,36,59,520	,13,474,104 - 1,85,416
R	- 53,94,520 )		
<b>527-Flood Control &amp; Drainage</b>			
R	3,50,000	3,50,000	3,65,000 + 15,000
<b>312-Highways &amp; Roads &amp; Traffic -</b>			
Communication -			
O	25,00,000 )	2,632,000	30,27,965 - 3,95,965
R	- 1,32,000 )		
<b>322-Works Urban</b>			
O	6,42,03,000 )	70,290,000	5,95,34,933 - 1,07,55,067
R	- 60,87,000 )		
<b>323 - Works Rural</b>			
O	19,08,00,000 )	213,560,000	228,483,382 + 14,903,382
S	- 38,83,170 )		
R	- 1,88,96,830 )		
<b>314-Building Structure Minor Works</b>			
O	20,800,000 )		
S	- 9,12,800 )	14,806,800	1,20,36,098 - 1,872,701
R	- 6,904,000 )		

GRANT NO: 37-IRRIGATION WORKS ( P-230 )

<b>522-Irrigation Dam</b>			
O	3,04,00,000 )	4,68,26,00	4,28,09,008 - 40,16,992
R	- 1,64,26,000 )		
<b>523-Canal Irrigation</b>			
O	27,26,35,000 )		
R	- 8,62,43,000 )	19,73,93,000	24,25,70,456 + 5,51,78,456
<b>524 - Tubewells</b> )			
	1,06,40,000	84,51,436	- 21,88,564
<b>527-Flood Control &amp; Drainage</b>			
O	3,26,70,000 )	4,08,59,000	16,11,33,465 + 12,02,74,465
R	- 81,89,000 )		
<b>529 - Other</b>			
O	3,98,90,000 )		
S	- 10 )	3,67,61,000	1,91,40,100 - 1,76,20,900
R	- 31,29,010 )		

598-Cost of Other Store.

Suspance Debits 4,16,27,300 62,74,39,407 + 58,58,12,107

GRANT NO.:40 TOWN DEVELOPMENT (P-239)

452-Low Cost Housing 8,23,00,000 10,59,83,321 + 2,36,83,321  
830-Suspance Debits 10,00,000 95,26,181 + 85,26,181

GRANT NO: 41 ROADS & BRIDGES

312-120-Machinery  
and Equipment

O 87,00,000) 92,02,800 4,40,02,024 + 3,47,99,224  
R 5,02,800)

312-311-National  
Highway

O - 33,62,21,000) 7,58,35,070 16,48,08,404 + 8,89,73,334  
R - 26,03,85,930)

312-312-Other Highways  
Roads

O - 86,50,00,000)  
S - 10) 89,59,23,560 86,88,53,640 - 2,70,69,920  
R - 3,09,23,550)

312-314 Other Bridges

O - 3,18,00,000) 1,98,36,000 2,05,97,190 + 7,61,190  
R - 1,19,64,000)

830 - Suspense - Debits 12,00,00,000 75,42,08,827 + 63,42,08,827

Lahore Development  
Authority

O - 1,26,70,000) 2,10,95,000 2,14,25,000 + 3,30,000  
R - 84,25,000)

312-314 Other Bridges.  
Lahore Development  
Authority.

O - 3,24,60,000) 24,60,000 - 24,80,000  
R - 3,00,00,000)

GRANT NO: 42 GOVT: BUILDINGS (P-247 to 248)

314-341-Office Buildings

O 5,91,23,000) 7,01,47,240 7,90,07,404 + 88,60,164  
S 9,99,000)  
R 99,85,240)

314-342-Residential  
Buildings Charged.

O - 19,22,52,000)  
S 36,48,280) 19,61,37,420 20,97,40,949 + 1,16,03,529  
R 22,37,140)

314-343-Other Buildings

O	67, 19, 20, 000 )	73, 74, 27, 120	75, 15, 58, 525	+ 1, 41, 31, 405
S	4, 44, 45, 320 )			
R	1, 50, 60, 800 )			

GRANT NC: 42 GOVERNMENT BUILDINGS  
( P-247 to 248 )

314-349-Others

O	- 6, 06, 77, 000 )			
S	66, 10, 170 ;	4, 00, 03, 990	2, 71, 23, 874	- 1, 28, 00, 116
R	- 2, 72, 53, 180 )			

830-Suspense-Debit.

Buildings Department	45, 77, 000	1, 76, 71, 981	+ 1, 30, 94, 981
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Public Health

Engineering	2, 45, 12, 000	4, 67, 34, 042	+ 2, 22, 22, 042
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GRANT NO: 43 POLICE PROJECT ( P-251 )

314-341-Office Buildings

O	57, 25, 000 )	80, 50, 000	79, 55, 059	-	94, 941
S	23, 25, 000 )				

314-343-Other Buildings

S	1, 12, 000	1, 22, 000	61, 521	-	60, 479
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Through Special Messenger  
No. Comm/PAC-I/SC-2/83-84/88/1607

To

The Secretary to  
Government of the Punjab,  
Communication and Works Department,  
Lahore.

Dated Lahore, the 15th March, 1988.

Subject:- CONSTRUCTION OF ROAD FROM SAGRI MORE TO  
DEDUCHA VIA ARAZI SOHAIL.

Please refer to letter dated 19-12-1987 received from Raja Shahid Zafar, MNA, addressed to the Director, Anti-Corruption, Punjab and a copy thereof endorsed to the Chairperson, Public Accounts Committee - I, on the above subject.

2. The Speaker of the Provincial Assembly has referred this matter to the Public Accounts Committee - I under Rule 151 of the Rules of Procedure of the Provincial Assembly, 1973 and desired that a Sub Committee comprising three MPAs with an expert Engineer may probe into the matter and report to the Public Accounts Committee - I for further necessary action. You are, therefore, requested to please depute an expert Engineer of the rank of Chief Engineer/Superintending Engineer to assist the Public Accounts Committee - I in this behalf.

3. The matter may please be treated as most urgent.

(Sh. Sarfraz Ali)  
Assistant Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/Health/83-84/88/1804

To

The Section Officer (B & A),  
Government of the Punjab,  
Health Department,  
Lahore.

Dated Lahore, the 31st March, 1988.

Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Please refer to your letter No. SO(B&A)8-131/86,  
dated 14-3-1988, on the above subject.

2. It is intimated that after 23-7-1983 Para No. 40  
Page 30 for the year 1972-73 was also considered by the Public  
Accounts Committee in its meeting held on 3-3-1987. Further  
as per your letter under reference, the sanction of write off for  
Rs. 9, 249/- has been issued and verified by Audit but the  
position is required to be explained before the Public Accounts  
Committee.

3. It is, therefore, requested that a revised working  
paper in this regard duly commented upon by Audit may please  
be furnished to this Secretariat for necessary consideration of  
the Public Accounts Committee.

4. The matter may please be given top priority.

Sd/-

( Sh. Sarfraz Ali )  
Assistant Secretary,  
Provincial Assembly of the Punjab.

By Special Messenger  
No. Comm/PAC-I/H. V/S. C-2/83-84/86/1856

To

The Secretary to  
Government of the Punjab,  
Communication and Works Department,  
Lahore.

Dated Lahore, the 5th April, 1983.

Subject:- COMPLAINTS REGARDING CONSTRUCTION OF ROADS.

Sir,

I am directed to enclose herewith copies of the complaints made by M/s Sardar Ghulam Abbas and Raja Muhammad Khalid Khan, MPAs regarding sub standard construction of certain roads in their constituencies. These were forwarded by the Chairperson, Public Accounts Committee - I to Mr. Speaker for his approval to conduct inquiries into the allegations contained therein. Mr. Speaker has desired that your comments there on should be obtained within 3 days before necessary approval is accorded.

2. It is, therefore, requested that the matter may please be treated on Top Priority Basis and the requisite comments furnished to this Secretariat within the stipulated time.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,

Provincial Assembly of the Punjab.

Encl: As above.

No. Comm/PAC-I/BOR/83-84/88/2187

To

The Chief Secretary,  
Government of the Punjab,  
Lahore.

Dated Lahore, the 3rd May, 1988.

Subject:- MINUTES OF THE MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Sir,

I am directed to enclose herewith a copy of the extract of the proceedings of the meeting of Public Accounts Committee-I held on 14-4-1983 in respect of Para 10(1) Page - 32 of Audit Report for the year 1983-84 for necessary action in the matter.

Your obedient servant,

Sd/-

( Safdar Ali Shah )

Secretary,

Provincial Assembly of the Punjab.

DA:As above

Para 10(1) Page 32 of Audit Report for the year 1983-84-  
Misappropriation - Rs. 13,97,865/-.

Deputy Commissioner, Sahiwal

The Department stated that the record relating to the balance amount of Rs. 1,71,472/36 was now available for verification. It was accepted by them that there had been a codal irregularity in this case because the amount drawn from the treasury should have been accounted for. They, however, assured that there had been no misappropriation and action will be taken against the officers responsible for this lapse.

The Public Accounts Committee observed that in its last meeting held on 8-12-1987 they had given the Department two month's time to report progress and to fix responsibility on the defaulter, but it had failed to comply with that directive. Had the Department made earnest efforts in this regard, they would not only have punished the culprit but also got the accountal verified by Audit within the period of two months. This should indifference on the part of the Department towards the directive given by the Committee which was regertable. It, therefore, directed that immediate inquiry should be held against the officers responsible for this lapse and a report submitted to the Public Accounts Committee Secretariat within one month. It was also decided that a copy of the minutes of the meeting relating to this para should be sent to the Chief Secretary for necessary action in the matter.

The para was kept pending.

-225-A-

No. Comm/PAC-I/Agri/83-84/88/2188

To

The Secretary to  
Government of the Punjab,  
Agriculture Department,  
Lahore.

Dated Lahore, the 3rd May, 1988.

Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Sir,

Please refer to Public Accounts Committee - I  
directive dated 5-4-1988, regarding supply of complete list of  
Agricultural machinery.

You are requested to please furnish the requisite list  
at the earliest for the information of the Public Accounts  
Committee.

The matter may please be given top priority.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

By Special Messenger

No. Comm/PAC-I/HW/SC-2/83-84/88/2381

To

The Secretary to  
Government of the Punjab;  
Communication and Works Department,  
Lahore.

Dated Lahore, the 15th May, 1988.

Subject:- COMPLAINTS REGARDING CONSTRUCTION OF ROADS.

Sir,

Please refer to this Secretariat letter No. Comm/ C-  
PAC-I/HW/SC-2/83 -84/88/1856, dated 5-4-1988, on the above  
subject. It is requested that the requisite comments may kindly  
be expedited by 20-5-1988, failing which the matter will be  
brought to the notice of Mr. Speaker for orders.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

Through Special Messenger  
Cut To Day

No. Comm/PAC-I/L. gri/83-84/88/2484

To

The Secretary to  
Government of the Punjab,  
Agriculture Department,  
Lahore.

Dated Lahore, the 22nd May, 1988.

Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I.

Sir,

I am directed to refer to this Secretariat letter No.  
Comm/PAC-I/Agr/83-84/88/2188, dated 3-5-1988, on the above  
subject and to request you to please furnish the requisite  
machinery list by 25-5-1988, failing which the matter will be  
brought to the notice of the Public Accounts Committee for orders.

Your obedient servant,

Sd/-

( Mian Abdul Haye )  
Deputy Secretary,  
Provincial Assembly of the Punjab.

Tel:305112

D.O. No. PAP/PAC-I/88/2534

CHAIRPERSON

May 29, 1988

Subject:- POSTING OF OFFICERS IN THE FIELD

Dear Anwar Zahid,

It has been regrettfully noted by the Public Accounts Committee of the Provincial Assembly of the Punjab that Officers, particularly in the Irrigation, Communication and Works, Food and H & PP Departments, against whom draft paras are raised by the Audit concerning serious financial irregularities involving disciplinary and criminal action continue to remain posted in the field and are in some cases even promoted to higher positions. Their This tendency is encouraging unlawful activities as they remain posted in the field which is treated as lucrative assignment. They continue to commit further irregularities without any action or notice of their earlier irregularities. This state of affairs tends to give impression to other staff that either the Government have no potential to curb such activities or the defaulting officers are so influential that they can manage to evade any action against them. You will agree with me that by such a situation on the one hand the Government only earns a bad name and on the other hand the object of accountability is miserably defeated.

The Public Accounts Committee has given a serious thought to this matter and has therefore, recommended that such Officers should be withdrawn from the field duty as soon as any draft paras involving serious financial irregularities on their part is raised against them by the Audit and comes to the notice

of the higher authorities. These Officers should be posted in the Headquarters and substituted with those having reputation of honesty and efficiency should be posted in their place. This would, of course, serve as a deterrent measure.

I am sure that you will appreciate the seriousness of the situation and take immediate steps to issue a directive to all the Heads of Departments to prepare lists under their supervision and withdraw such officers from the field duty so that corruption rampant in departments could be stopped.

With best regards,

Sincerely yours,

Sd/-

( MRS. SHAHIDA MALIK )  
Chairperson,  
Public Accounts Committee-I,  
Provincial Assembly of the Punjab.

Mr. Anwar Zahid  
Chief Secretary,  
Government of the Punjab,  
Lahore.

To

The Section Officer (B & A),  
Government of the Punjab,  
Health Department,  
Lahore.

Dated Lahore, the 8th June, 1988.

**Subject:- MEETING OF PUBLIC ACCOUNTS COMMITTEE - I  
HELD ON 19-4-1988.**

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Please refer to your letter No. SC(B&A)8-13/86 ,  
dated 26-5-1988 regarding minutes of the meeting, dated 19-4-88  
in respect of Para 40 Page 30 for the year 1972-73 .

2. The scrutiny of the case reveals that as per record of  
this Secretariat, an amount of Rs. 2,35,302/- ( Rs. 1,59,122/- +  
Rs. 76,180/- ) on account of Government Share at the rate of  
30% and 50% of the total realization of Rs. 7,26,591/- was  
recoverable from various Doctors of the Health Department. Out  
of the said amount, an amount of Rs. 9,249/- was written off  
whereas the amount of Rs. 1,15,158/- was recovered from them.  
The Committee considered the case thoroughly in its meeting  
held on 19-4-1988 and decided to settle the para subject to  
sanction to write off of the balance amount and its verification by  
Audit.

3. In this connection, Audit has also been consulted that the  
above decision of the Public Accounts Committee has been  
correctly recorded.

4. It has, therefore, been decided that the minutes need not be amended.

Sd/-

( Sh. Sarfraz Ali )  
Assistant Secretary,  
Provincial Assembly of the Punjab.

No. Comm/PAC-I/Agri/83-84/88/3339

From Mr. Saifdar Ali Shah,  
Secretary,  
Provincial Assembly of the Punjab,  
Lahore.

To  
  
The Under Secretary (B&A),  
Government of the Punjab,  
Agriculture Department,  
Lahore.

Dated Lahore, the 10th August, 1988

Subject:- BRIEF HISTORY OF COURT CASES INVOLVED  
IN PUBLIC ACCOUNTS COMMITTEE

Sir,

With reference to your letter No. SOA(B)6(49)/87,  
dated 18.7.1988, on the above subject, I am directed to state  
that the court cases may please be pursued vigorously with  
concerned courts and submit periodical reports to this  
Secretariat about the progress in each case so that the latest  
position could be placed before the Public Accounts Committee  
as and when it is constituted.

Your obedient servant

Sd/-

( Sh. Sarfraz Ali )  
Provincial Assembly of the Punjab.

LAHORE:

The 29th May, 1988.

*Safdar Ali*  
( SAFDAR ALI SHAH )

Secretary,

Provincial Assembly of the Punjab.

Report  
Typed By  
"Haji Alimain"