

PROVINCIAL ASSEMBLY OF THE PUNJAB



REPORT OF THE AD-HOC PUBLIC ACCOUNTS COMMITTEE ON THE

**Appropriation and Finance Accounts of the Government of the Punjab
and the Report of the Auditor-General of Pakistan thereon**

for the year 1978-79

0511720
PUN-REP

PROVINCIAL ASSEMBLY OF THE PUNJAB



REPORT
of the
AD HOC PUBLIC ACCOUNTS COMMITTEE
on the
Appropriation and Finance Accounts of the
Government of the Punjab
for the year 1978-79
and Report of the Auditor General of Pakistan
thereon

C O N T E N T S

<u>Chapter</u>	<u>Name of the Department</u>	<u>Page</u>
	Preface	i
	Preliminary	iii
I.	Agriculture	1
II.	Education	4
III.	Excise & Taxation	11
IV.	Food	12
V.	Forestry, Fisheries & Wild Life	13
VI.	Health	19
VII.	Home	21
VIII.	Industries & Mineral Development	24
IX.	Labour	30
X.	Law	31
XI.	Revenue	32
XII.	Communications & Works	34
XIII.	Housing and Physical Planning	53
XIV.	Irrigation and Power	69
XV.	Directives and Instructions issued by the Committee	109

1928-78

P R E F A C E

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

1. Mian M. Arshad Husain, 18 Old FCC, Ferozepur Road, Lahore. Chairman

2. Mr M.Z. Khan, 141-F, Model Town, Lahore. Member

3. Mian Abdul Rashid, H. No. 38-A, PECO Road, Township, Lahore. Member

4. Alhaj Khawaja Habib-ur-Rahman, 334/R, Peshawar Road, Rawalpindi. Member

5. Ch Fateh Muhammad, 413-N, Samanabad, Lahore. Member

The Committee conducted the Preliminary examination of the Appropriation/Finance Accounts of the Government of the Punjab for the year 1978-79 and Report of the Auditor General of Pakistan thereon in its meeting held on 19-10-1981 and then proceeded with detailed examination of the said Accounts from 16-1-1982 to 27-8-1983. In all 54 meetings were held.

During the course of the examination of the Accounts for the year 1978-79, the Committee observed that in a number of cases there had been excesses over Grants/Appropriations as the Administrative Departments did not keep the expenditure within the budgetary Grants. These will have to be covered by an Excess Budget Statement.

Funds surplus to their requirements were not offered for surrender before the close of financial year. Likewise additional funds, to cover the excesses, were not obtained or excessive sums were obtained which were unnecessary or in excess of the requirements. The Controlling Officers were required to keep a close watch over the progress of expenditure and surrender funds surplus to requirements or obtain additional funds to cover increased expenditure, as the case may be. The Committee desired that the Administrative Departments should maintain effective control over their budgetary grants, and in particular to ensure that the figures of actual expenditure should be reconciled by them with those booked by the Audit and Accounts Offices.

In order to review the activities of the Administrative Departments in relation to the Ad hoc Public Accounts Committee's work, the Committee had met the Governor and the Finance Minister on 22-10-1981 and 23-10-1982 respectively and reviewed the position of the arrears of Audit and Accounts. The Committee had also the privilege to participate in the meeting of the Punjab Cabinet held on

21-3-1983 which was presided over by the Governor of the Punjab. The Governor had desired that effective steps should be taken by the Administrative Departments for ensuring financial discipline for clearance of arrears relating to Audit and Accounts. He stressed that in this respect the Cabinet Ministers and the Administrative Secretaries should keep a close watch so that due attention is paid for prompt and timely settlement of audit observations and to ensure compliance of the directives issued by the Ad hoc Public Accounts Committee. For this regular meetings should be held by them to monitor progress in this respect. The Ad hoc Public Accounts Committee offered a number of suggestions in order to improve the present state of affairs and to minimise chances of irregularities. Besides other suggestions it was proposed that short courses should be held at the District level for training Officers and staff with regard to the financial rules and regularities and the correct proper maintenance of Departmental Accounts. For Drawing and Disbursing Officer similar courses should be held at the Divisional level. To achieve this objective, the Auditor General should be requested to prepare training courses and to spare his Officers for imparting the necessary training.

The Committee recommended the regularisation of the expenditure incurred in excess over Grants/Appropriations in respect of the Grants detailed in Para 4 at page 2 of the Audit Report on the Accounts of the Government of the Punjab for the year 1978-79.

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

The Committee wishes to place on record the keen interest taken by the Governor in the activities of the Committee. This has considerably helped the Committee in its deliberations and has invoked greater interest and improved the performance of the Government agencies.

The Committee wishes to place on record its appreciation for the assistance and co-operation extended to it by the Administrative Departments, the Accountant General, Punjab, the Director General, Audit & Accounts (Works), Lahore, the Finance Department and the Secretary Assembly and his staff entrusted with the Public Accounts Committee's work through out its proceedings with unfailing devotion, but for whose help it would not have been possible for the Committee to complete examination of the Accounts for the year 1978-79, and to compile and print this Report of the Committee pertaining to the examination of the said Accounts.

LAHORE: (Mian M. Arshad Husain)
Chairman
The 28th March 1984. Ad hoc Public Accounts Committee

PRELIMINARY

MINUTES OF THE EXTRAORDINARY MEETING OF THE AD HOC PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, THE 19TH OCTOBER 1981 IN THE MAIN LIBRARY ON THE GROUND FLOOR OF THE ASSEMBLY BUILDING, LAHORE.

The following attended:-

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

The Committee conducted preliminary examination of the Appropriation Accounts of the Government of the Punjab for the year 1978-79 and Report of the Auditor General of Pakistan thereon. The following decisions were taken:-

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

On the recommendations made by the Sub Committee of the Ad hoc Public Accounts Committee, in its meetings held on 3-10-1981, 4-10-1981, 6-10-1981 and 7-10-1981, in consultation with the Accountant General, Punjab, the Director, Audit & Accounts (Works) and the Finance Department, the Committee decided to call for full and complete explanation of the concerned Departments for (i) incurring the excess expenditure over the grants, (ii) obtaining unnecessary/Excessive Supplementary Grants/Appropriations and (iii) provisions having remained unutilised in respect of the items of the Appropriation Accounts for the year 1978-79 as detailed in the attached statements. The concerned Departments should submit complete and comprehensive explanations for these Items/Grants.

As regards the remaining items/grants of the Appropriation Accounts for the year 1978-79, the Committee decided to drop the same, by recommending that Finance Department should issue a blanket order regularising all

excesses/savings as detailed in paras 3 to 4 of the Audit Report for the year 1978-79.

4. Chapter VI . Audit Observations on Individual Departments

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

5. Chapter VII - Other topics of Interest

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

The Committee directed that the Departments concerned should expedite compliance in respect of the outstanding items pertaining to the previous years in respect of which the directives issued by the Public Accounts Committee are still awaiting compliance as detailed under this Chapter of the Audit Report for the year 1978-79.

6. Expenditure incurred on works in anticipation of technical sanctions

The Departments concerned should take immediate steps to sanction the estimates so as to regularise the expenditure incurred in question on the works in anticipation of technical sanctions as detailed under this heading in the Audit Report for the year 1978-79.

7. Awaited Documents/Returns

A large number of documents/returns are still required to be submitted to the Audit by the respective Departments as is evident from the Audit Report for the year 1978-79. The Committee directed that these Departments should explain the causes for delay. It was also directed that disciplinary action should be taken against the Officers/officials who were responsible for the accumulation of arrears.

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

In a large number of cases given under this topic in the Audit Report for the year 1978-79, even the first reply to the Inspection Reports issued during the preceding years are still awaited inspite of repeated reminders. These Inspection Reports include financial irregularities such as misappropriations, over payments, embezzlements etc., detected during the course of local Audit of the Public Works formations. The Committee took a serious view of this matter and desired that the explanations of the Officers/officials responsible should be obtained and submitted to the Committee.

9. (i) Expenditure incurred on Deposit Works in excess of deposited amount

(ii) Expenditure incurred without any money deposited by Local Bodies etc.

According to the Rules, no deposit work should be taken in hand unless necessary funds for its execution are deposited by the party concerned into a

Government Treasury. In a large number of cases, works, as detailed under the above captions in the Audit Report for the year 1978-79 were taken up either in anticipation of the receipt of funds or in excess of the deposits received. The Committee directed that the Departments concerned should take immediate steps to recover the amounts from the quarters concerned and should also take action against the Officers/officials responsible for this contravention of the rules.

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

ITEMS OF THE APPROPRIATION ACCOUNTS FOR THE YEAR 1978-79
FOR WHICH THE WORKING PAPERS ARE REQUIRED TO BE SUBMITTED
TO PUBLIC ACCOUNTS COMMITTEE FOR ITS CONSIDERATION.

<u>Sr. No.</u>	<u>No. & Title of the Grant</u>	<u>Page(s) of the Appropriation Accounts</u>
	1 Opium	11
	3 Provincial Excise	16-17
	4 Stamps	18
	5 Forests	20-21
	6 Other Taxes and Duties	27-28
	12 Administration of Justice	81-83
	33 Stationery and Printing	169-170
	37 Capital Outlay on Provincial Schemes of State Trading (Foodgrain and Sugar)	189-192
	43 Capital Outlay in Industrial Development	305

Grant No. 9 - Irrigation Working Expenses

B(a) (6) Lower Bari Doab Canal	31
B(a) (7) Lower Jhelum Canal	31
B(a)(13) Haveli Canal	32
B(a)(30) R.Q. Link	34
B(a)(36) Thal Project	35
B(a)(39) Rasul Barrage	36
B(a)(41) Lift Irrigation Scheme for the State Distributary	36
B(b) (3) Mianwali Tubewells	36
B(b) (9) Gogera Tubewells Scheme	37
B(b)(10) Shahbore Tubewells Scheme	38
B(b)(12) Islam Qaim Tubewells Scheme Phase-I	38
B(b)(13) Allahabad Tubewells Scheme	38
B(b)(15) Raj Rahim Tubewell Scheme	38
B(b)(16) Lamma Distributary Tubewell Scheme	38
B(b)(21) Tubewell in C, B, D, C.	39
B(b)(25) Tubewells Workshop Multan	40
B(b)(30) SCARP-II	41
B(b)(35) SCARP -III Saline Zone	42
B(b)(36) SCARP Shahpur Unit	42
B(b)(37) SCARP-Fordwah Sadiqia Phase-II	42
B(b)(38) Grant to WAPDA for SCARPs Mona SCARP-II (Mona)	42

Grant No. 10 - Other Revenue Expenditure
Financed from Ordinary Revenues

A(1)(b)(i) Maintenance and Repairs for Karol Tubewell Scheme	51
A(1)(c)(iii) Suspense - Debit's	52
B(1)(a)(ii) Suspense - Debits	53

A -	Irrigation -	
	I-Works for which no Capital Accounts are kept	53
	(a) Land Reclamation	
	3-Other than Tubewells investigation	54

Grant No. 25 - Civil Works

A -	General Administration -	
	(i) (Charged)	151
	(ii) Other than Charged	151
A -	Residence for the Judges	151
B -	Residence for the Ministers	151
9 -	Civil Works - Government Buildings	
	Other than Charged	153
10 -	Civil Works - Requisitioned Building	153
11 -	Other Departments	
	Other than Charged	154
12 -	Thal Mandi Towns	154
	Maintenance of Filter Plant at Rawal Dam Islamabad	154
	C-Tools and Plants -	
	1-New Supplies	154
	2-Repairs and Carriage	154

Grant No. 27 - Communications

A -	Repair Highway	158
A - 1	Ordinary Repairs	158
A - 2	Special Repairs	158
A - 5	Grant to the Lahore Development Authority for Maintenance of Roads transferred from Highways Department	158
A - 6	Grant to Faisalabad Development Authority for Maintenance of Roads transferred from Highways Department	159
A - 7	Grant to Multan Development Authority for Maintenance of Roads transferred from Highways Department	159
B - 3	Maintenance of Mechanical Workshops	159

Grant No. 40 - Development

T-10 -	Civil Works	276
T-13 -	Communications	277

Grant No. 41 - Irrigation

A - 3	Lower Chenab Canal (West)	284
A - 4	Upper Chenab Canal	284
A - 6	Lower Jhelum Canal	285
A - 8	Depalpur Canal	285
A - 11	Haveli Canal Circle	286
A - 20	Balloki Sulemanki Link	287
A - 22	Rangpur Canal	287
A - 25	Discharge Division	287
A - 26	Quarries	288
A - 27	SCARP-II	288

A - 28	SCARP-III	288
A - 29	SCARP-IV	288
B - 1	Central Bari Doab Canal	288
B - 2	Lower Chenab Canal (East)	288
B - 5	Lower Bari Doab Canal	289
B - 8	Depalpur Canal	289
B - 9	Pakpattan Canal	289
B - 12	Eastern Sadiqia Canal	290
B - 13	Fordwah Canal	290
B - 15	Marala Ravi Link	290
B - 16	Trimmu Sidhnai Mailsi Balloki Link	290
B - 17	B.R.B.D. Link	291
B - 19	Rangpur Canal	291
B - 20	Small Dams	291
B - 23	Balloki Sulemanki Link	291
B - 26	SCARP-IV	292
C - 3	Upper Chenab Canal	292
C - 6	Upper Jhelum Canal	292
C - 7	Small Dams	292
C - 8	Bahawal Canal	293
E -	Suspense - Debits	293
K - 1	Taunsa Barrage	293
K - 2	Rasul Tubewells Project	293
L -	Extraordinary Replacement - Taunsa Barrage	293
O -	Suspense - Taunsa Barrage - Debits	294
R -	Survey and Investigation - Thal Project	294

Grant No. 44 - Town Development Schemes

7-Area Development Scheme No. II for Low Income Housing Wassanpura, Lahore	307
8-Survey of Sites for Area Development Schemes for Low Income Housing in the various Towns of the Punjab	307
22-Area Development Scheme for Low Income Housing at Shorkot	309
37-Area Development Scheme for Low Income Housing at Kasur	312
44-Area Development Scheme for Low Income Housing at Kalurkot	313
Suspense - Debits	315

Recoveries

- | | |
|-------------------------------------------------------------------------------|-----|
| (i) Deduct-Amount met from the Deposit Account
of Town Development Schemes | 316 |
| (ii) Deduct receipt and recoveries on Account
of Suspense Credits | 316 |

Grant No. 45-Capital Account of Communications Works
outside the Revenue Accounts

A -	Communications (Charged)	318
B -	Scheme Financed by the Federal Government (Charged)	318
	Other than Charged	318
F -	Suspense Debits	319

Recoveries

- | | |
|--------------------------------------------------------------------|-----|
| Deduct - Receipt and Recoveries on Accounts
of Suspense-Credits | 319 |
|--------------------------------------------------------------------|-----|

Grant No. 46 - Civil Works - Capital

B -	General Administration (Charged)	322
F -	Police	323

R-Suspense

- | | |
|------------------------------------|-----|
| R-(i) - Building Department Debits | 325 |
|------------------------------------|-----|

CHAPTER I
AGRICULTURE DEPARTMENT

The Committee examined the Accounts of the Agriculture Department in its meetings held on 17-1-82, 10-7-82, 20-9-82, 2-1-83, 1-6-83, and 27-8-83.

DRAFT PARAS 1978-79

1. Para 1 page 17 of the Audit Report for the year 1978-79 - Non-recovery of sale proceeds of pesticides amounting to Rs. 7,22,404/-

17-1-82

The Administrative Department was directed that the amount of Rs. 60,617/- already recovered, should be got verified by Audit. Regarding the recovery of the balance amount of Rs. 6,61,787/-, progress should be reported to the Committee in the shape of a revised Working Paper. The para would remain pending.

10-7-82

The Committee observed that the Administrative Department had not submitted the revised Working Paper, as already directed, giving the latest development of the case. The Committee directed that it should be done when the next Working Paper is submitted. The Administrative Department should also examine the possibility of effecting recovery of outstanding dues as arrears of land revenue, wherever necessary, by instalments. The para would remain pending.

20-9-82

The Administrative Department stated that recovery of the extent of Rs. 1,22,666/06 had been verified by Audit. A sum of Rs. 58,031/81 had also recovered and being deposited in Government Treasury, Lahore, which was yet to be verified by Audit. The Committee directed that the deposit of Rs. 58,031/81 should be got verified by Audit, and the Administrative Department should continue its efforts for the recovery of the remaining amount through instalments. The para was kept pending.

2-1-83

The Committee directed the Administrative Department to make strenuous efforts to effect balance recovery of Rs. 4,54,396/92. The para was kept pending.

1-6-83

The Committee observed that the recovery was being effected gradually. Whereas the recovery of an amount of Rs. 58,094/31 had been verified, a balance of Rs. 3,96,302/61 still remained to be recovered. The para was kept pending.

2. Serial No. 1 page 54 of the Audit Report for the year 1978-79 read with para 4(1) page 34 of the Audit Report for the year 1960 - Outstanding recoveries of Rs. 99,380/-

1-6-83

(i) Rs. 13,226/-

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

(ii) Rs. 6,642/44

The recovery having been effected and verified by Audit, the item was dropped.

3. Serial No. 2 page 54 of the Audit Report for the year 1978-79 read with para 4(ii) page 34 of the Audit Report for the year 1960 - Outstanding recoveries of Rs. 5,623/-

1-6-83

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

4. Serial No. 3 page 54 of the Audit Report for the year 1978-79 read with para 1(xi) page 2 of the Audit Report for the year 1963-64 Vol-II - Outstanding Government dues of Rs. 9,99,189/-

1-6-83

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

DRAFT PARA 1971-72

5. Para 1 page 29 of the Audit Report for the year 1971-72 -
Short recovery of Rs. 15,892/-

1-6-83

The Committee had already agreed to write off the loss of Rs. 15,892/-. The Finance Department may look into the matter for implementation of the directive of the Ad hoc Public Accounts Committee dated 8-7-1979. The Administrative Department should approach the Finance Department once again. The para was kept pending.

27-8-83

The para was dropped as the write off of the amount of Rs. 15,892/- had been verified by Audit.

DRAFT PARAS 1972-73

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

1-6-83

The recovery of the reduced amount of Rs. 24,078/- having been effected and verified, the para was dropped.

7. Para 4 page 19 of the Audit Report for the year 1972-73 - Outstanding recoveries of Rs. 7,884/- on account of credit sale

1-6-83

All the recoveries having been effected and verified, the para was dropped.

CHAPTER II

EDUCATION DEPARTMENT

The Committee examined the Accounts of the Education Department in its meetings held on 18-1-82, 19-4-82, 12-7-82, 19-9-82, 8-1-83, 31-5-83 and 23-7-83.

DRAFT PARAS 1978-79

- Para 3 pages 17-19 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of the amount of Rs. 53,828/-

18-1-82, 19-4-82, 12-7-82 and 19-9-82

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

8-1-83

The case was pending in the Court of Special Judge, Faisalabad. The Committee directed the Administrative Department to indicate the progress in the revised Working Paper to be considered in the next series of meetings of the Ad hoc Public Accounts Committee. The para would remain pending.

- Para 3(2) page 18 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of Rs. 8,722/-

31-5-83

The inquiry has reportedly not been finalised so far. The para was kept pending.

- Para 3(1) page 17 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of Rs. 11,181/-

- Para 3(3) page 18 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of Rs. 12,608/-

- Para 3(4) page 18 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of Rs. 7,214/-

- Para 3(5) page 18 of the Audit Report for the year 1978-79 - Non-production of Vouchers, Accounts and other proof of Rs. 14,100/-

DRAFT PARA 1977-78

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

31-5-83

The cases being sub judice, the paras were kept pending.

DRAFT PARAS 1978-79

8. Para 3(1) page 17 of the Audit Report for the year 1978-79 -
Non-production of Vouchers, Accounts and other proof of Rs. 11, 181/-
9. Para 3(2) page 18 of the Audit Report for the year 1978-79 -
Non-production of Vouchers, Accounts and other proof of Rs. 8, 722/-
10. Para 3(3) page 18 of the Audit Report for the year 1978-79 -
Non-production of Vouchers, Accounts and other proof of Rs. 12, 608/-
11. Para 3(4) page 18 of the Audit Report for the year 1978-79 -
Non-production of Vouchers, Accounts and other proof of Rs. 7, 214/-
12. Para 3(5) page 18 of the Audit Report for the year 1978-79 -
Non-production of Vouchers, Accounts and other proof of Rs. 14, 100/-

23-7-83

The cases being sub judice, the paras were kept pending.

13. Para 4 page 19 of the Audit Report for the year 1978-79 -
Irregular appointment - Recovery of Rs. 5, 249/-

18-1-82

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

14. Serial No. 4 page 54 of the Audit Report for the year 1978-79 read with para 119(i) page 68 of the Audit Report for the year 1967-68 -
Misappropriation of Government money of Rs. 29, 295/-

31-5-83 and 23-7-83

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

DRAFT PARA 1967-68

15. Para 116 page 61 of the Audit Report for the year 1967-68 -
Theft of Government money of Rs. 24, 855/25

31-5-83

The Report of the Sub Committee consisting of Mr M.Z. Khan, Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad, Members, of the Ad hoc Public Accounts Committee was placed before the Committee forming Annexure* to these MINUTES. The Committee, after having considered the Report of the Sub Committee and the advice of the Law Department, secured by the Administrative Department on the case, directed the Department to get the amount written off by the Finance Department. The para was kept pending.

*See at page 10 infra.

23-7-83

The Committee directed the Administrative Department to expedite the write off of Rs. 24,855/25. The para was kept pending.

DRAFT PARAS 1972-73

16. Para 28 pages 26-27 of the Audit Report for the year 1972-73 - Embezzlement of Government money to the tune of Rs. 10,61,015/-

31-5-83

The Committee directed the Administrative Department to expedite the matter. The para was kept pending.

23-7-83

The Administrative Department stated that the Inquiry Committee had not so far been constituted. The Committee observed that the position mentioned in the Working Paper was sketchy and directed the Administrative Department to submit detailed Working Paper to the Committee constituted for the purpose. In the meantime steps should be taken to get the amount written off. The para was kept pending.

17. Para 32 page 28 of the Audit Report for the year 1972-73 - Fraudulent withdrawal of Establishment Paybills amounting to Rs. 22,685/-

31-5-83

The Committee observed that the action to effect recovery was underway. The para was kept pending.

23-7-83

The Administrative Department stated that order for effecting recovery had since been issued. The Committee directed the Administrative Department to expedite the recovery. The para was kept pending.

DRAFT PARAS 1977-78

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

31-5-83

The irregularity having been regularised by the Finance Department and verified by Audit, the para was dropped.

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

31-5-83

The Administrative Department was directed to expedite finalisation of the case. The para was kept pending.

23-7-83

- (i) The Administrative Department stated that action was being taken by the Department. The item was kept pending.
- (ii) The case being sub judice, the item was kept pending.

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

31-5-83

The Administrative Department was directed to expedite action in the matter. The para was kept pending.

23-7-83

According to the Administrative Department, the amount of Rs. 13,142/- needed correction. The official on which responsibility was fixed has since retired w.e.f. 13-5-1976. None of these facts had been mentioned in the Working Paper. The Committee directed the Administrative Department to submit the revised Working Paper. The para was kept pending.

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

31-5-83 and 23-7-83

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

22. Para 2(4) page 23 of the Audit Report for the year 1977-78 - Embezzlement of Rs. 10,214/- and Rs. 4,936/- = Rs. 15,150/-

31-5-83

The Administrative Department stated that they accepted to finalize the case within a fortnight. The para was kept pending.

23-7-83

The Administrative Department stated that action was underway. The para was kept pending.

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

31-5-83

The Committee directed the Administrative Department to resubmit the Working Paper outlining the latest position of the case. The para was kept pending.

23-7-83

The Administrative Department stated that the case had been referred to the Finance Department on 17-7-1983 and their reaction was awaited. The para was kept pending.

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

31-5-83

The Committee observed that all the accused persons had been dealt with by the Summary Military Courts, but the loss has yet to be written off. The Administrative Department was directed to approach the Finance Department for its write off. The para was kept pending.

23-7-83

The Committee directed the Administrative Department to expedite action. The para was kept pending.

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

31-5-83

The case was still under investigation with the Anti-Corruption Establishment. The para was kept pending.

23-7-83

The case was reportedly under investigation with the Anti-Corruption Department. The para was kept pending.

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

31-5-83

Disciplinary proceedings against the accused persons were still in progress, which should be expedited. The para was kept pending.

23-7-83

The Administrative Department stated that the action was being taken. The para was kept pending.

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

31-5-83

The Administrative Department was directed to get the inquiry finalised expeditiously. The para was kept pending.

23-7-83

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

- 9
28. Para 2(11) page 29 of the Audit Report for the year 1977-78 -
Embezzlement of Rs. 3,817/-

31-5-83

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

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

23-7-83

The Administrative Department stated that the case was underway and the hearing of the accused had been fixed by the Education Secretary. The para was kept pending.

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

31-5-83

Subject to the Finance Department agreeing to the write off and its verification by Audit, the para was dropped.

23-7-83

The Committee directed the Administrative Department to expedite submission of the case for write off to the Finance Department. The para was kept pending.

ANNEXUREREPORT OF THE SUB COMMITTEE OF THE
AD HOC PUBLIC ACCOUNTS COMMITTEE

ON

Para 116 page 66 of the Audit Report for the year 1967-68 -
Theft of Government money of Rs. 24,855/25

The Sub Committee of the Ad hoc Public Accounts Committee considered this para and found, after consulting the file of the Education Department, that the orders of the Services Tribunal were passed on the 17th December 1981. The period of limitation for filing an appeal against this order in the Supreme Court was to expire on 15-2-1982. The file was marked to the Education Secretary on 22-12-1981 for seeking orders as to whether an appeal against the decision of the Services Tribunal was to be filed in the Supreme Court or the Finance Department might be approached for writing off the loss involved. The orders of the Secretary is dated 17-2-1982 i.e. two days after the expiry of the period of limitation, in which he stated that the S.O. (S) and D.S. (E) were not very vigilant about utilising the period allowed for the appeals in service matters.

In his note dated 27-2-1982, the Additional Secretary, while commenting generally on what further action was to be taken, did not offer any comments regarding how the delay occurred.

The Education Secretary, in his note dated 14-3-1982 inter alia issued a warning to D.S. (E) and S.O. concerned for not having specifically pointed out to him verbally that time for filing the appeal was running out the adding that while in most other cases he was verbally reminded, in this case this had not been done. He, therefore, surmised that the D.S. (E) and the S.O. were unconcerned about the delay as it was running in favour of Mrs S.R. Malik. It was observed by reference to the file that no written warning had been issued to the D.S. (E) and the S.O. concerned.

The D.S. (E) had sent the file to the Education Secretary on 22-12-1981. The file remained with the Secretary for almost two months. He has blamed the D.S. (E) and S.O. for not being vigilant in reminding him that the period of limitation was to expire. He has even warned them about this. Although by a reference to the file, no such warning appears to have been issued. Secretarial procedures do not provide that the Secretary should be reminded about disposing a case lying with him. So while the Secretary has blamed his subordinates, the Sub Committee feels that he is himself responsible for delay for the expiry of the limitation period.

CHAPTER IIIEXCISE AND TAXATION DEPARTMENT

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

APPROPRIATION ACCOUNTS 1978-79

1. Page 11 of the Appropriation Accounts for the year 1978-79 -
Grant No. 1-Opium - Saving Rs. 26, 54, 697/-

16-1-82

- (i) A-Superintendence - Saving Rs. 3, 63, 540/-

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

- (ii) B-Opium Factory - Saving Rs. 10, 587/-

The Committee was satisfied with the Departmental explanation and the item was dropped.

- (iii) C-Purchase of Opium - Saving Rs. 21, 01, 160/-

As the Accountant General, N-W.F.P. could not raise debits of Rs. 10, 66, 280/- and Rs. 10, 09, 880/- in time, these amounts could not be adjusted. The case is presently under consideration of the Finance Department for according necessary sanction. Subject to this, the item was dropped.

As regards the savings of Rs. 25, 000/-, the Departmental explanation was found satisfactory and the item was dropped.

CHAPTER IV**FOOD DEPARTMENT**

The Committee examined the Accounts of the Food Department in its meetings held on 18-1-82 and 8-1-83.

APPROPRIATION ACCOUNTS 1978-79

1. Pages 189-192 of the Appropriation Accounts for the year 1978-79 - Grant No. 37 Capital Outlay on Provincial Schemes of State Trading (Foodgrain and Sugar) -

(Charged) - Saving Rs. 5,89,63,842/-

(Other than Charged) - Saving Rs. 19,97,46,650/-

18-1-82

The Committee accepted the explanation given by the Administrative Department and dropped the item.

DRAFT PARA 1978-79

2. Para 5(4) page 23 of the Audit Report for the year 1978-79 - Shortage of stores worth Rs. 24, 945/-

8-1-83

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

CHAPTER VFORESTRY, FISHERIES AND WILD LIFE DEPARTMENT

The Committee examined the Accounts of the Forestry, Fisheries and Wild Life Department in its meetings held on 17-1-82, 17-4-82, 20-9-82, 2-1-83, 1-6-83 and 20-8-83.

(FORESTS)APPROPRIATION ACCOUNTS 1978-79

1. Pages 20-21 of the Appropriation Accounts for the year 1978-79 -
Grant No. 5-Forests - Saving Rs. 13, 68, 786/-

17-1-82

- (i) A-General Direction - Saving Rs. 27, 612/-

The Committee accepted the explanation of the Administrative Department as satisfactory and decided to drop the item.

B-Conservancy and Works -

B-1-Both for canal and other than canal units -

- (ii) B-1- (i) Timber and other produce removed from the Forests by Government Agency -
 Saving Rs. 6, 75, 873/-

- (iii) B-1-(ii) Timber and other produce removed from the Forests by consumers and purchasers -
 Saving Rs. 6, 769/-

The Committee found the explanation of the Administrative Department satisfactory and dropped the items.

- (iv) B-1-(iii) Livestock, stores - Tools and Plants -
 Excess Rs. 3, 755/-

- (v) B-1-(iv) Organization, Improvement and Extension of Forests - Excess Rs. 39, 313/-

The excesses being within limits, the Committee dropped the items.

- (vi) B-1-(v) Communications and Buildings -
 Saving Rs. 94, 582/-

- (vii) B-1-(vi) Railways and Tramways -
 Excess Rs. 1, 409/-

- (viii) B-1-(vii) Miscellaneous - Saving Rs. 1, 488/-

- (ix) B-2-Jallo Resin Factory -

- (x) B-2-(i) Factory Working Expenses -
 Excess Rs. 42, 884/-

(xi) C-Establishment - Saving Rs. 6,49,813/-

In view of the satisfactory explanation given by the Administrative Department, the items were dropped.

DRAFT PARAS 1978-79

2. Serial No. 10 page 56 of the Audit Report for the year 1978-79 read with para 13(2) page 42 of the Audit Report for the year 1961 - Shortage of firewood worth Rs. 39,303/-

1-6-83

The para was dropped.

3. Serial No. 11 page 56 of the Audit Report for the year 1978-79 read with para 28 page 18 of the Audit Report for the year 1963 - Overpayment and short recoveries of Rs. 1,82,862/-

1-6-83

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

20-8-83

The case was reported to be sub judice. The Administrative Department was directed to ask their Legal Adviser to press the Court for an early settlement of the case. In case the adjournments were being sought by the other party on frivolous grounds, the Counsel should ask for substantial costs. The para was kept pending.

4. Serial No. 15 page 58 of the Audit Report for the year 1978-79 read with para 134(iii) page 73 of the Audit Report for the year 1967-68 - Unfructuous expenditure amounting to Rs. 14,094/-

1-6-83

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

20-8-83

The case was reportedly sub judice before the Supreme Court. The para was kept pending.

5. Serial No. 16 page 58 of the Audit Report for the year 1978-79 read with para 2 page 43 of the Audit Report for the year 1968-69 - Irregular payment of House Building Advance of Rs. 70,560/-

1-6-83

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

20-8-83

The case was stated to be sub judice. The Administrative Department was directed to ask their Legal Adviser to press the Court for an early settlement of the case. If the adjournments were being sought by the other party on frivolous grounds, the Counsel should ask for substantial costs. The para was kept pending.

6. Serial No. 18 page 58 of the Audit Report for the year 1978-79 read with para 58 page 59 of the Audit Report for the year 1968-69 - Shortage of material worth Rs. 2,12,061/-

17-4-82

- (i) Subject to verification by Audit of write off of the amount of Rs. 2,817/25, the item was dropped.
- (ii) The Committee directed the Administrative Department to effect the recovery of the amount of Rs. 444/37 expeditiously. The item was kept pending.

20-9-83

- (i) The sanction to write off the amount of Rs. 2,817/25 having been verified by Audit, this part of the para was dropped.
- (ii) As regards the balance amount of Rs. 444/37 recoverable from Mr Muhammad Malik Akhtar, Divisional Forest Officer, the Committee directed the Administrative Department to get this amount recovered expeditiously. The para was kept pending.

2-1-83

The recovery of Rs. 444/37 having been effected and verified, the para was dropped.

DRAFT PARAS 1972-73

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

1-6-83

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

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

1-6-83

The Committee observed that the recovery in both the cases still remained to be effected, although the Court had decided the case in favour of Government. The Administrative Department was directed to effect recoveries expeditiously. The para was kept pending.

20-8-83

The recovery of Rs. 825/- having been verified by Audit, the item was dropped.

The case for Rs. 10,149/- was reportedly sub judice. The Administrative Department was directed to ask their Legal Adviser to press the Court for an early settlement of the case.

In case the adjournments were being sought by the other party on frivolous grounds, the Counsel should ask for substantial costs. The item was kept pending.

DRAFT PARA 1975-76

9. Para 6 page 20 of the Audit Report for the year 1975-76 - Drawal of Rs. 8,755/- on fictitious vouchers

1-6-83

Subject to verification of recovery of the balance amount of Rs. 1,876/30 by Audit, the para was dropped.

20-8-83

The amount of Rs. 1,876/30 having been recovered and verified by Audit, the para was dropped.

DRAFT PARAS 1977-78

10. Para 10(1) page 40 of the Audit Report for the year 1977-78 - Shortage of forest produce worth Rs. 32,476/-, Rs. 1,93,835/- and Rs. 1,52,073/-

1-6-83

Rs. 32,476/-

So far as the general issue was concerned, it was under the consideration of the Department, who will examine the desirability of enhancing the powers of the head of the Department to write off the shortages. As far as this particular case was concerned viz., shortages of 638 Mds. rasin, the Committee directed the Administrative Department to approach the Finance Department for write off. The item was kept pending.

Rs. 1,93,835/-

(i) Rs. 65,825/-

The reduced amount of Rs. 7,212/50 having been recovered and verified by Audit, the item was dropped.

(ii) Rs. 26,100/-

The reduced amount of Rs. 4,322/72 was being recovered in monthly instalments of Rs. 140/- each. Subject to verification of recovery by Audit, the item was dropped.

(iii) Rs. 2,248/-

Out of the balance amount of Rs. 4,477/55, the amounts of Rs. 1,013/- and Rs. 3,464/55 had been recovered and written off respectively, which had also been verified by Audit. The item was, therefore, dropped.

Rs. 1, 52, 073/-

The amount had been further reduced from Rs. 32, 375/- to Rs. 13, 227/50 for which a Show Cause Notice had reportedly been issued to the official concerned. The Administrative Department was directed to expedite finalization of the inquiry. The item was kept pending.

20-8-83Rs. 32, 473/-

The amount of Rs. 32, 476/- had been written off and the write off had been verified. The item was dropped.

Rs. 1, 52, 073/-

The Committee was not satisfied with the explanation of the Administrative Department regarding delay in finalization of the inquiry. The Administrative Department was directed to show the relevant files to Alhaj Khawaja Habib-ur-Rahman, Member of the Ad hoc Public Accounts Committee, at Rawalpindi on a date and time mutually agreed upon. The para was, therefore, kept pending.

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

1-6-83

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

20-8-83

The case was reportedly sub judice. The explanation of the Administrative Department was not explicit. The Administrative Department was asked to submit detailed information concerning the item especially as to why the question had not been taken up much earlier. The Committee took note of the statement of the representative of the Department that action on audit objection was not taken until they received the relevant para from Audit instead of at the time of local Audit Inspection when the irregularity was pointed out. The Committee was of the view that that was a fit case to be brought to the notice of the Government. The para was kept pending. The Secretary may please put up a draft of the letter to be addressed to the Chief Secretary.

(FISHERIES)DRAFT PARAS 1971-72

12. Para 32 page 38 of the Audit Report for the year 1971-72 - Outstanding recoveries of Rs. 1, 46, 430/-

1-6-83

The Committee directed the Administrative Department to get the recoveries, which had already been made, duly verified

*See at page 116 infra.

by Audit after reconciling all the figures with them and submit a revised Working Paper for consideration by the Committee. The para was kept pending.

20-8-83

The Administrative Department stated that all the recoveries with the exception of Rs. 16,300/- had been made and verified by Audit. In view of the above, the Committee dropped those items except for the item pertaining to Rs. 16,300/- which being sub judice, would remain pending.

CHAPTER VIHEALTH DEPARTMENT

The Committee examined the Accounts of the Health Department in its meetings held on 31-5-83 and 23-7-83.

DRAFT PARAS 1972-73

1. Para 40 page 30 of the Audit Report for the year 1972-73 -
 (a) Embezzlement of (i) Rs. 4,16,000/- & (ii) Rs. 2,53,063/-
 (b) Forgery Rs. 57,519/-

31-5-83

The Committee observed that the Officer concerned was not traceable and all possible efforts had failed to effect recovery. The Committee directed the Administrative Department to get the amount of Rs. 9,249/- written off by the competent authority and verified by Audit. The para was kept pending.

23-7-83

The Finance Department informed that the write off of Rs. 9,249/- had been sanctioned. Subject to verification of the write off by Audit, the para was dropped.

DRAFT PARAS 1973-74

2. Para 3 page 19 of the Audit Report for the year 1973-74 -
 Misappropriation of Rs. 13,933/-
3. Para 4 page 19 of the Audit Report for the year 1973-74 -
 Shortage of cash of Rs. 20,620/-

DRAFT PARA 1975-76

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

31-5-83 and 23-7-83

The matter being sub judice, the paras were kept pending.

DRAFT PARAS 1977-78

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

31-5-83

- (i) Lady Willingdon Hospital, Lahore

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

(ii) Mayo Hospital, Lahore

The Committee asked the Administrative Department to present a paper outlining the system of control over the usage of medicines and drugs supplied to Hospital or purchased by them so as to prevent misappropriation or pilferage or improper usage. On receipt of that paper, the matter would be discussed further. The

The para was kept pending.

23-7-83

(i) Lady Willingdon Hospital, Lahore

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

(ii) Mayo Hospital, Lahore

The Committee directed the Administrative Department to submit revised Working Paper for its consideration in the next meeting. The item was kept pending.

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

31-5-83

The Committee directed that the recovery already made should be got verified by Audit. The balance amount of Rs. 37,520/- should also be expeditiously recovered and got verified by Audit. The para was kept pending.

23-7-83

The Administrative Department stated that the recovery of balance amount of Rs. 16,720/- would be made in the near future. The Committee directed the Administrative Department to expedite the recovery. The Committee also directed the Department to get the recovery of Rs. 42,800/- verified by Audit. The para was kept pending.

CHAPTER VIIHOME DEPARTMENT

The Committee examined the Accounts of the Home Department in its meetings held on 16-1-82, 18-4-82, 11-7-82, 19-9-82, 10-10-82 and 2-1-83.

(I.G. PRISONS)DRAFT PARAS 1978-79

1. Para 7 page 24 of the Audit Report for the year 1978-79 - Excess expenditure on residential telephones Rs. 1,40,620/-

16-1-82

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

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

2. Para 8 page 24 of the Audit Report for the year 1978-79 - Excess expenditure on residential telephones Rs. 37,484/-

18-4-82

After hearing the explanation of the Administrative Department, the Committee recommended that the excess expenditure on telephones should be got regularised. The para was dropped subject to regularization and its verification by Audit.

11-7-82

The Finance Department required details of the expenditure by individual telephones. The Committee directed the Administrative Department to supply the requisite information to the Finance Department which should be available with them. The para would remain pending.

19-9-82

The Administrative Department explained that necessary record was supplied to the Finance Department but the sanctions for the regularizing excess expenditure had not yet been accorded by them.

The Committee directed that further attempts should be made to get the expenditure regularized by the Finance Department. The para was kept pending.

2-1-83

The excess expenditure on residential telephones having been regularized by the Finance Department and verified by Audit, the para was dropped.

APPROPRIATION ACCOUNTS 1978-79

(Lahore High Court)

3. Pages 81-83 of the Appropriation Accounts for the year 1978-79
Grant No. 12-Administration of Justice -

A- High Court	Saving Rs. 19,16,405/- (Charged)
	Saving Rs. 790/- (Other than Charged)

D-Civil & Sessions Courts

D-1 District and Sessions Judges	Saving Rs. 6,99,206/-
D-2 Subordinate Judges	Saving Rs. 3,70,211/-
D-3 Process Serving Estb: District and Session Judges Courts	Saving Rs. 414/-
D-4 Process Serving Estb: Subordinate Judge Courts	Saving Rs. 1,480/-
D-5 Circuits and Sessions Houses	Excess Rs. 2,686/-
E-Courts of small causes	Saving Rs. 12,829/-
F-Criminal Courts	Saving Rs. 1,672/-

19-9-82

The representative of the Administrative Department explained to the Committee that in view of the vacant posts remained unfilled during the year, the amount could not be surrendered. The Committee was not satisfied as to why the major portion of the amount was not surrendered when the vacant posts were not filled in upto the month of May. The Committee noted that the Administrative Department was not fully prepared to explain the exact position about the saving and decided to keep the item pending with the direction that the Registrar of the High Court should attend the next meeting to explain the causes of savings. The Committee further directed the Administrative Department to submit a revised Working Paper for its consideration. The item was kept pending.

10-10-82

A- High Court	Saving Rs. 19,16,405/- (Charged)
	Saving Rs. 790/- (Other than Charged)

The explanation of the Administrative Department was found acceptable except that the salaries shown against the six posts of Judges and six posts of Private Secretaries, which were not filled upto the 30th June 1979, should have been surrendered. Subject to these comments, the item was dropped.

10-10-82

D-1 District and Sessions Judges	Saving Rs. 6,99,206/-
D-2 Subordinate Judges	Saving Rs. 3,70,211/-

The Administrative Department regretted that it failed to surrender the savings in time inadvertently and promised to be more careful in future. With this assurance, the items were dropped.

10-10-82

D-3 Process Serving Estb: - District & Sessions Judge Courts	Saving Rs. 414/-
--------------------------------------------------------------------	------------------

The amount of saving being nominal, the item was dropped.
10-10-82

D-4 Processing Establishment - Subordinate Judges Courts	Saving Rs. 1,480/-
D-5 Circuits & Sessions Houses	Excess Rs. 2,686/-
E Courts of small causes	Saving Rs. 12,829/-
F Criminal Courts	Saving Rs. 1,672/-

The explanation of the Administrative Department was accepted and the items were dropped.

CHAPTER VIII

INDUSTRIES & MINERAL DEVELOPMENT DEPTT:

The Committee examined the Accounts of the Industries and Mineral Development Department in its meetings held on 16-1-82, 11-7-82, 21-9-82, 8-1-83, 7-6-83 and 21-8-83.

APPROPRIATION ACCOUNTS 1978-79

1. Pages 169-170 of the Appropriation Accounts for the year 1978-79 - Grant No. 33-Stationery and Printing - Saving Rs. 1,31,81,942/-

16-1-82

- (i) Rs. 11,79,892/-

Subject to clearance from the Suspense Head, the item was dropped.

- (ii) Rs. 29,65,388/-

Subject to clearance from the Suspense Head, the item was dropped.

- (iii) Rs. 46,34,790/-

As the amount was surrendered in time on account of economy measures, the item was dropped.

- (iv) Rs. 42,63,620/-

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

- (v) Rs. 79,862/- and

- (vi) Rs. 58,390/-

The explanation of the Administrative Department was accepted and the items were dropped.

DRAFT PARAS 1978-79

2. Para 10 page 27 of the Audit Report for the year 1978-79 - Excess expenditure on residential telephones Rs. 12,577/-

16-1-82

This para was discussed at length and it was observed that in case the Officers responsible for excess expenditure on residential telephones were no longer in service and the Department felt that the recovery was not possible, action for write off of the amounts involved should be taken up with the Finance Department. In case of such Officers who were still serving, recovery should be effected from them out of their salaries. Subject to verification of recoveries and write off, the para was dropped.

7-6-83

The Committee observed that the amounts due from retired Officers should be got written off by the Finance Department. Subject to write off and its verification by Audit, the para was dropped.

3. Para 11(1) pages 27-28 of the Audit Report for the year 1978-79 - Losses due to defective/short supplies reinvititation of tenders and non-realisation of risk purchase costing Rs. 6, 921/-

16-1-82

The Committee directed the Administrative Department to resubmit the Working Paper giving more details of the case and upto date progress. The para would remain pending.

11-7-82

The Administrative Department explained that as a result of inquiry proceedings a sum of Rs. 2, 873/- had to be recovered from Mr Ghulam Mohyuddin, Assistant Engineer, who was now working in the Irrigation Department. Similarly the defective coir string related to the Irrigation Department. The Committee directed that this para should be transferred to the Irrigation Department, which should report progress in this regard to the Committee in the form of a revised Working Paper for its consideration in the next meeting.

21-9-82

The para stood transferred to Irrigation Department as per decision of the Committee in its meeting held on 11-7-1982, and the Working Paper in respect thereof would be submitted by that Department.

4. Para 11(2) page 29 of the Audit Report for the year 1978-79 - Losses due to defective/short supplies, reinvititation of tenders and non-realisation of risk purchase costing to Rs. 20, 940/-

16-1-82

The consideration of the para was deferred with the direction to report the latest position in the shape of revised Working Paper for the consideration of the Committee in its next meeting.

11-7-82

This para was discussed at length. During the discussion, two issues emerged. One position was taken by the Director of Audit & Accounts (Works) that it was a case of write off as the Government had incurred a loss, and for this appropriate sanction from the competent authority should be obtained. The other point was that this was not a case of write off. No doubt the excess expenditure was incurred because of the lack of prompt action by the officials concerned, the excess expenditure was the result of negligence, and, therefore, it was a case of disciplinary action which had already been taken by the Administrative Department. As the Administrative Department, within its own powers,

had placed the same order with another firm, action to regularize the excess expenditure involved had already been taken.

As it was not possible to resolve the two conflicting stands taken, the Committee directed the Administrative Department to put their point of view before the Finance Department in writing so as to obtain their advice in the matter. The para was kept pending.

21-9-82

This case was under process with the Finance Department as per Committee decision taken on 11-7-1982. The para was kept pending.

8-1-83

The Committee directed the Administrative Department to supply a copy of warning served on the accused Officer and Audit for their record. The para was dropped.

5. Para 11(3) page 31 of the Audit Report for the year 1978-79 - Losses due to defective/short supplies reinvoititation of tenders and non-realisation of risk purchase costing to Rs. 3,600/-

16-1-82

Subject to verification by Audit of the consignees certificate regarding removal of defects, the para was dropped.

7-6-83

The para having been settled, was dropped.

6. Para 11(4) page 31 of the Audit Report for the year 1978-79 - Losses due to defective/short supplies, reinvoititation of tenders and non-realisation of risk purchase costing to Rs. 4,524/-

16-1-82

The consideration of the para was deferred to next meeting when the Department should submit a revised Working Paper giving full facts of the case.

11-7-82

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

7-6-83

The para having been settled, was dropped. The Committee, however, made the observation that this para had already been dropped by it on 11-7-1982, subject to write off and verification by Audit. Once it had been dropped subject to write off, it should have been deleted from the Working Paper, and, later on, it should have come as a compliance report that the amount had been written off. The Administrative Secretary noted it for future guidance.

DRAFT PARA 1961

7. Para 27 page 46 of the Audit Report for the year 1961 - Outstanding Government dues of Rs. 5, 910/-

7-6-83

Since the sanction for the write off had been received and verified by Audit, the para was dropped.

DRAFT PARA 1964-65

8. Para 81 page 1 of the Audit Report for the year 1964-65 - Avoidable expenditure of purchase of Stationery amounting to Rs. 2, 317/-

7-6-83

This para stood already dropped by the Public Accounts Committee. The Committee observed that that para should not have come up again before the Public Accounts Committee.

DRAFT PARAS 1967-68

9. Para 151 page 77 of the Audit Report for the year 1967-68 - Non-realisation of liquidated damages amounting to Rs. 7, 000/-

7-6-83

After necessary verification of record by Audit, the para was dropped.

10. Para 152 page 77 of the Audit Report for the year 1967-68 - Non-imposition of liquidated damages amounting to Rs. 69, 905/-

7-6-83

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

DRAFT PARAS 1970-71

11. Para 74 page 38 of the Audit Report for the year 1970-71 - Loss of Rs. 30, 955/- due to shortage of books

7-6-83

The Committee observed that the para was dropped by the Public Accounts Committee in its meeting held on 31-1-1976 subject to verification of recoveries by Audit. The Committee directed that the verification of recoveries should continue to be made till the amounts were fully recovered and it would not be necessary to include that para in the Working Paper to be submitted before the Public Accounts Committee again unless the process of recovery was for some reason interrupted.

12. Para 87 page 42 of the Audit Report for the year 1970-71 -
Loss due to late delivery of the acceptance of tender & 4118
or Rs. 54, 912/-

7-6-83

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

DRAFT PARAS 1972-73

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

7-6-83

The Administrative Department stated that the date of next hearing in the Civil Court was fixed for 16-6-1983. The case being sub judice, the para was kept pending.

21-8-83

The case was reported to be sub judice. The Administrative Department was directed to indicate in a Working Paper the detailed reasons as to why the delay occurred in the disposal of the case. They should make efforts to get the case expedited. In cases where further adjournments were being sought on frivolous grounds, the Department should request the Court to award deterrent costs. The para was kept pending.

14. Para 83 page 42 of the Audit Report for the year 1972-73 -
Loss due to wrong placement of contract of Rs. 8, 580/-

7-6-83

The para was dropped as the write off sanction had been verified by Audit.

DRAFT PARA 1973-74

15. Para 14 page 22 of the Audit Report for the year 1973-74 -
Loss of Rs. 28, 804/-

7-6-83

As the sanction to write off had been verified by Audit, the para was dropped.

DRAFT PARA 1974-75

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

7-6-83

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

21-8-83

The case was reported to be sub judice. The Committee directed the Administrative Department to indicate the exact position of the case through a revised Working Paper.

DRAFT PARA 1975-76

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

7-6-83

- (i) The Administrative Department explained that further investigation of the case had revealed that it was not a matter of write off but of forfeiture of the security. In fact the recovery would be more than the loss. The Finance Department was reportedly seized of the matter and after they had examined it, it would be resubmitted to the Public Accounts Committee.
- (ii) The Administrative Department should submit a revised & Working Paper, as the position had undergone a change.
- (iii) The para was kept pending.

21-8-83

After detailed discussion, it was agreed that a Sub Committee consisting of Mr M. Z. Khan, Mr M. A. Rashid and Khawaja Habib-ur-Rahman may examine the record and look into the matter in detail. The Department of Industries may submit a detailed self-contained note in consultation with the Food Department and the Accountant General, Punjab alongwith the relevant record. A convenient date may be fixed up for this meeting.

DRAFT PARA 1976-77

18. Para 8 page 19 of the Audit Report for the year 1976-77 -
Loss of Rs. 50,250/- on account of risk purchase

7-6-83

As the sanction for the write off had been verified by Audit, the para was dropped.

CHAPTER IXLABOUR DEPARTMENT

The Committee examined the Accounts of the Labour Department in its meeting held on 8-6-1983.

DRAFT PARA 1971-72

Para 69 page 52 of the Audit Report for the year 1971-72 -
Outstanding recovery of Government dues of Rs. 8,144/-

8-6-83

Since the sanction to write off of the balance amount of Rs. 1,045/- had been accorded by the Finance Department and verified by Audit, the para was taken as settled and dropped.

CHAPTER XLAW DEPARTMENT

The Committee examined the Accounts of the Law Department in its meetings held on 16-1-82 and 11-7-83.

APPROPRIATION ACCOUNTS 1978-79

Page 81 of the Appropriation Accounts for the year 1978-79 -
Grant No. 12 - Administration of Justice -

B-3 - Advocate General - Saving Rs. 2,68,490/-

16-1-82

The Administrative Department was directed to reconcile the figures with Audit and resubmit the revised Working Paper for consideration of the Committee. The item would remain pending.

11-7-83

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

CHAPTER XIREVENUE DEPARTMENT (B. O. R)

The Committee examined the Accounts of the Revenue Department (Board of Revenue) in its meetings held on 17-1-82, 17-4-82 and 10-7-83.

APPROPRIATION ACCOUNTS 1978-79

1. Page 18 of the Appropriation Accounts for the year 1978-79 -
Grant No. 4-Stamps - Excess Rs. 22, 81, 427/-

17-1-82

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

17-4-82

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

10-7-82

Subject to regularization of excess expenditure, the item was dropped.

2. Page 170 of the Appropriation Accounts for the year 1978-79 -
Grant No. 30-Stationery and Printing -

D-Purchase of Plain Papers used with Stamps -
Saving Rs. 93, 368/-

17-1-82

The Committee was satisfied with the explanation advanced by the Administrative Department and the item was dropped.

DRAFT PARA 1978-79

3. Para 2 page 17 of the Audit Report for the year 1978-79 -
Outstanding recoveries of fines imposed by Magistrates
amounting to Rs. 2, 35, 755/-

17-4-82

Since there had been considerable delay in effecting recovery of the fine, the Administrative Department was directed to settle the balance of un-realised fines within a period of three months and the progress reported to the Committee. In-so-far as the recoveries already effected are concerned, these should be got verified from the Audit within this period. The para was kept pending.

10-7-82

The Committee directed the Administrative Department that the orders regarding the setting aside of the amounts of Rs. 80,000/-, Rs. 1,000/- and Rs. 64,125/- should be shown to Audit for verification. As the total amount had been accounted for, the para was dropped subject to its verification by Audit.

CHAPTER XIICOMMUNICATIONS & WORKS DEPARTMENT

The Committee examined the Accounts of the Communications and Works Department in its meetings held on 21-1-82, 23-1-82, 24-1-82, 19-4-82, 20-4-82, 13-7-82, 22-9-82, 11-10-82, 5-1-83, 5-6-83, 6-6-83, 27-7-83, 22-8-83 and 23-8-83.

(BUILDINGS DEPARTMENT)DRAFT PARAS 1978-79

1. Serial No. 24 page 64 of the Audit Report for the year 1978-79 read with para 17(a)21(7)(iv) of the Audit Report for the year 1960-61 - Grant of secured advance to contractor of Rs. 25, 339/-

24-1-82

The Committee directed the Administrative Department to expedite the sanction to write off the amount of Rs. 25, 339/62 as recommended by the Departmental Accounts Committee in 1978. The para would remain pending.

19-4-82

The Administrative Department stated that the case was pending with the Finance Department. The Committee directed that Finance Department should be requested by the Administrative Department to implement the decision of the Public Accounts Committee. Sanction to write off, when received, should be got verified by Audit. The para would remain pending.

22-9-82

The Administrative Department stated that the write off had been sanctioned by the Finance Department. Subject to its verification by Audit, the para was dropped.

27-7-83

The Committee directed the Administrative Department to get the adjustment of the loss verified by Audit. Subject to this, the para was dropped.

2. Serial No. 25 page 64 of the Audit Report for the year 1978-79 read with para 17(a)20(7) page 15 of the Audit Report for the year 1960-61 - Shortage of stock worth Rs. 9, 007/-

23-1-82

Subject to the sanction to write off the loss and its verification by Audit, the para was dropped.

19-4-82

The Administrative Department was directed to pursue the case with the Finance Department in the light of the direction of the Public Accounts Committee to get the amount written off. The para would remain pending.

22-9-82

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

5-6-83

The Administrative Department stated that the write off sanction had been received. Subject to verification of the adjustments, the para was dropped.

3. Serial No. 26 page 64 of the Audit Report for the year 1978-79 read with para 17(a)21(7)(vii) page 14 of the Audit Report for the year 1960-61 - Grant of unsecured advance of Rs. 3,46,158/- to contractor

22-9-82

It was reported that the write off case had already been submitted by the Chief Engineer (Buildings) to the Secretary, Communications & Works Department. The Committee directed the Administrative Department to get the sanction expedited from the Finance Department and verified by Audit. The para was kept pending.

5-6-83

The Administrative Department stated that the case for sanction of write off was pending decision of the Finance Department since 19-2-1983. The Committee directed the Administrative Department to get the write off expedited and action completed within 30 days. The para was kept pending.

4. Serial No. 27 page 64 of the Audit Report for the year 1978-79 read with para 17(a)20(4) page 14 of the Audit Report for the year 1960-61 - Shortage of material worth Rs. 6,237/-

19-4-82

The Committee directed the Administrative Department to initiate the case immediately for getting the amount written off by the Finance Department and to get it verified by Audit. The para was kept pending.

11-10-82

The Administrative Department explained that the case of write off was under process with the Finance Department. The Committee noted that the powers of the Administrative Secretary for writing off still remained Rs. 2,000/- which, in present circumstances, was not realistic. The Committee suggested that

the Administrative Department should move the case for adequate enhancement of the limit of write off. The para was kept pending.

5-6-83

The Administrative Department stated the adjustments had since been carried out. Subject to verification of adjustments, the para was dropped.

5. Serial No. 28 page 64 of the Audit Report for the year 1978-79 read with para 13(ii) page 46 of the Audit Report for the year 1968-69 - Shortage of stores worth Rs. 7, 640/-

22-9-82

Having been settled, the para was dropped.

5-6-83

This para stood already dropped by the Committee in its meeting held in September 1982.

6. Serial No. 29 page 64 of the Audit Report for the year 1978-79 read with para 27 page 49 of the Audit Report for the year 1968-69 - Non-recovery of Rs. 9, 788/-

11-10-82

The Administrative Department stated that the amount of Rs. 290/81, Rs. 85/37 and Rs. 1, 019/50 stood recovered and verified. As regards the balance of Rs. 2, 273/36 yet to be recovered from Ch Rehmat Ali Randhawa as arrears of land revenue, no progress had been made as the S.D.O. had retired. There was no likelihood of effecting recovery and this amount would be got written off.

As regards Rs. 3, 676/81 due from Mr Manzoor Ahmed Khan, S.D.O., who was now working with WASA, the Committee directed that personal approach at higher level should be made in order to persuade WASA to help in effecting recovery from him.

As far as the amount of Rs. 2, 031/- recoverable from Mr Mukhtar Ahmed, S.D.O. was concerned, the Committee directed that it should be recovered from his pension and gratuity.

The amounts of Rs. 298/88 and Rs. 112/31 shown against Rana Abdul Majid and Abdul Rashid, Sub Engineers respectively, the Committee directed that these should be got written off by the competent authority.

The para was kept pending in respect of outstanding items.

5-6-83

The Administrative Department stated that except for the amount of Rs. 3, 676/81, which was recoverable from Mr Manzoor Ahmed Khan, now Senior Construction Engineer No. II WASA (LDA), Lahore, all the other amounts had been adjusted. Subject to verification of the adjustments by Audit, the items were dropped. The para was kept pending only in respect of Rs. 3, 676/81 due from Mr Manzoor Ahmed Khan.

7. Serial No. 30 page 66 of the Audit Report for the year 1978-79
 read with para 67 page 62 of the Audit Report for the year 1968-69 -
 Misappropriation of 767 cement bags worth Rs. 9,925/-

11-10-82

The Administrative Department explained that the sanction of write off had since been received from Finance Department. The Committee directed the Administrative Department to supply a certificate copy of the sanction to Audit for verification together with the adjustments. Subject to these remarks, the para was dropped.

5-6-83

Subject to verification of the adjustments, the para was dropped.

27-7-83

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

8. Serial No. 34 page 66 of the Audit Report for the year 1978-79
 read with para 17(a)23(4) page of the Audit Report for the year
 1960-61 - Non-recovery of Government dues worth Rs. 7,799/-

22-9-82

The Committee directed the Administrative Department to get the adjustments of the empty cement bags verified by Audit. The Committee further observed that the balance amount of Rs. 3,879/-, which seemed irrecoverable from the contractor, should be got written off. The para was kept pending.

DRAFT PARA 1955-56

9. Para 16(a)2(iv) page of the Audit Report for the year 1955-56 -
 Loss to Government of Rs. 4,350/-

27-7-83

Subject to verification of adjustment of the loss, the para was dropped.

DRAFT PARAS 1956-57

10. Para 17(a)11 page of the Audit Report for the year 1956-57 -
 Misappropriation of material worth Rs. 3,731/-

27-7-83

As the consumption of material had been verified by Audit, the para was dropped.

11. Para 17(a)15 page of the Audit Report for the year 1956-57 -
Loss of G.I. Pipes worth Rs. 1,595/-

27-7-83

As full recovery had been effected and verified by Audit, the para was dropped.

DRAFT PARA 1958-59

12. Para Ann:13 page of the Audit Report for the year 1958-59 -
Misappropriation of stores worth Rs. 1,15,124/-

27-7-83

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

DRAFT PARA 1959-60

13. Para 17(a)11(1) page of the Audit Report for the year 1959-60 -
Recovery of rent Rs. 31,278/-

27-7-83

The Administrative Department stated that out of the reduced amount of Rs. 11,058/69, recovery of an amount of Rs. 7,951/- had been verified by Audit and the balance amount was to be got written off as its recovery was not possible. Subject to sanction of write off and its verification by Audit, the para was dropped.

DRAFT PARAS 1960-61

14. Para 17(a)21(7) page of the Audit Report for the year 1960-61 -
Irrecoverable advance of Rs. 9,011/-

5-6-83

The Administrative Department stated that the sanction for write off had been received. Subject to verification of the adjustments, the para was dropped.

15. Para 17(a)21(10) page of the Audit Report for the year 1960-61 -
Loss of Rs. 13,152/-

27-7-83

Subject to verification of adjustment of loss by Audit, the para was dropped.

DRAFT PARAS 1961-62

16. Para Ann: 2(i) page 115 of the Audit Report for the year 1961-62 -
Shortage of stores worth Rs. 7,64,765/-

27-7-83

According to the latest position of the case, Mr Safdar Mahmood, Sub Engineer, had been exonerated by the competent authority, whereas Mr Muhammad Aslam, Sub Engineer was held responsible for the charges levelled against him. Out of total amount of Rs. 34,470/-, a sum of Rs. 32,340/- had been recovered and only a sum of Rs. 2,230/- is outstanding against Mr Muhammad Aslam, Sub Engineer. All possible efforts were reportedly being made to recover the balance amount from the said official.

As regards recovery from other contractors, the Administrative Department explained that it was not possible to effect recovery, because it was a very old case and most of the persons involved in it had either expired or their whereabouts were not known. The explanation of the Department being un-convincing, the Committee advised the Administrative Department that every possible effort should be made indicating the contractor from whom recovery could be made. Further action would be decided on receipt of information to this effect.

An amount of Rs. 33,635/50 was recoverable from various Officers/officials, Mr Safdar Mahmood, having been exonerated, the amount of Rs. 50,139/15 outstanding against him was required to be apportioned among other responsible Officers/officials. In that case the Department was advised to prepare a list of persons involved in the case, also indicating the officials from whom recoveries could be made. The para was kept pending for further action.

17. Para Ann: 4(ii) page 115 of the Audit Report for the year 1961-62 -
Overpayment of Rs. 37,210/-

27-7-83

The Committee directed the Administrative Department to make personal approach to the Collector in order to expedite the matter. The para was kept pending.

18. Para G-28/5-(1) page 92 of the Audit Report for the year 1961-62 -
Shortage of stores worth Rs. 22,789/-

27-7-83

The Committee directed the Administrative Department to make further efforts to effect recovery of Rs. 12,671/13 from Mr Abdul Shakoor, ex-Sub Engineer, as arrears of land revenue. The Committee directed that the Department should make personal approach to the Deputy Commissioner, Lahore for effecting recovery expeditiously. The para was dropped, subject to verification of recovery.

19. Para 17(a)45 page 11 of the Audit Report for the year 1961-62 - Irregular payment of Rs. 13,385/-

27-7-83

The write off was reportedly in process. The para was kept pending.

20. Para 17(a)80 page 11 of the Audit Report for the year 1961-62 - Recovery of Rs. 839/-

27-7-83

The Administrative Department stated that the amount of Rs. 519/- was irrecoverable and would have to be written off. The Administrative Department was directed to expedite its write off. Subject to verification of write off by Audit, the para was dropped.

21. Para 17(a)81 page 11 of the Audit Report for the year 1961-62 - Shortage of stock worth Rs. 5,462/-

27-7-83

Subject to verification of adjustment of loss of Rs. 2,149/50, the para was dropped. Since the recovery had been made, disciplinary action need not to be taken.

22. Para 17(a)88 page 11 of the Audit Report for the year 1961-62 - Excess accumulation of material costing of Rs. 2,26,565/-

27-7-83

The Committee directed the Administrative Department to get the disposal of the remaining material worth Rs. 85,223/- expedited. The para was kept pending.

DRAFT PARAS 1963-64

23. Para 21(v) page 11 of the Audit Report for the year 1963-64 - Shortage of stock material worth Rs. 2,241/-

27-7-83

Subject to adjustment of the loss written off in the proper head of Account and its verification by Audit, the para was dropped.

24. Para 22(xii) page 13 of the Audit Report for the year 1963-64 - Non-recovery of Government dues of Rs. 10,468/-

27-7-83

Subject to the adjustment of write off and its verification by Audit, the para was dropped.

25. Para 25(iv) page 16 of the Audit Report for the year 1963-64 -
Loss to Government for Rs. 29,020/-

27-7-83

The Administrative Department stated that sanction to write off had been received. Subject to its verification by Audit, the para was dropped.

DRAFT PARA 1964-65

26. Para 36(i) page 62 of the Audit Report for the year 1964-65 -
Loss of stock due to procurement of excessive material worth
Rs. 54,809/-

27-7-83

Subject to adjustment of loss and its verification by Audit, the para was dropped.

DRAFT PARAS 1965-66

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

27-7-83

The para having been settled, was dropped.

28. Para 40(xvii) page 102 of the Audit Report for the year 1965-66 -
Misappropriation of stores worth Rs. 17,878/-

27-7-83

The Administrative Department was directed to get the adjustment of loss verified by Audit. The para was kept pending.

29. Para 42(viii) page 111 of the Audit Report for the year 1965-66 -
Loss of stores worth Rs. 54,728/-

30. Para 44(xi) page 119 of the Audit Report for the year 1965-66 -
Loss of deterioration of coal Rs. 11,988/-

27-7-83

Subject to the adjustment of the loss written off in the proper head of Account and its verification by Audit, the paras were dropped.

DRAFT PARAS 1966-67

31. Para 45 page 10 of the Audit Report for the year 1966-67 -
Cost of empty cement bags worth Rs. 9,580/-

27-7-83

The Committee directed the Administrative Department to submit a revised Working Paper with respect to this para giving the latest position of recovery from Mr. Haider Hussain Shah, Sub Engineer (Retd). The para was kept pending.

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

27-7-83

The Committee directed the Administrative Department to carry out adjustment of the loss written off in the proper head of Account and get it verified by Audit. Subject to this, the para was dropped.

33. Para 51 page 10 of the Audit Report for the year 1966-67 -
Loss of Rs. 52,377/-

27-7-83

Subject to adjustment of loss and its verification by Audit, the para was dropped.

DRAFT PARA 1970-71

34. Para 14 page 21 of the Audit Report for the year 1970-71 -
Misappropriation of stores worth Rs. 22,475/-

27-7-83

Subject to verification by Audit of the consumption of R.S. BEAMS stolen and recovered, the para was dropped.

DRAFT PARAS 1971-72

35. Para 8 page 31 of the Audit Report for the year 1971-72 -
Loss of Rs. 43,987/-

27-7-83

The Administrative Department was directed to submit a revised Working Paper showing the latest position of the case. The para was kept pending.

36. Para 13 page 32 of the Audit Report for the year 1971-72 -
Blockade of Government Capital worth Rs. 25, 35, 748/-

27-7-83

The Administrative Department explained their difficulty in carrying out the directive of the Public Accounts Committee dated 12-10-1982. The amount of Rs. 12, 81, 695/- had reportedly been verified leaving a balance of Rs. 12, 54, 052/50 for which disposal had to be made. The Committee decided to recommend that the Department should approach the Government for seeking powers to form a Committee to dispose of the specific stores worth Rs. 12, 54, 052/50 so that this huge amount was not blocked and the expenditure on the maintenance was also avoided. The para was kept pending.

37. Para 16 page 33 of the Audit Report for the year 1971-72 -
Misappropriation of material worth Rs. 80, 291/-

27-7-83

The Administrative Department was directed to expedite the inquiry against Mr. Iftikhar Ahmed Siddiqui, ex-Sub Engineer. The para was kept pending.

DRAFT PARAS 1972-73

38. Para 11 page 22 of the Audit Report for the year 1972-73 -
Irregular expenditure of Rs. 8, 41, 130/- resulting in loss of
 Rs. 5, 68, 130/-

27-7-83

The Committee directed the Administrative Department to make another effort either to trace out the record or to produce some oral evidence, which would throw light on the disposal of the material concerned. The para was kept pending.

39. Para 12 page 22 of the Audit Report for the year 1972-73 -
Overpayment of Rs. 6, 502/- due to higher rates

27-7-83

The Administrative Department quoted a precedent referring to para 140 for the year 1970-71 which was dropped by the Public Accounts Committee in its meeting held on 22-7-1976 because correction slip No. 16 of the Composite Schedule of Rates had allowed payment at Rs. 80/- per cft. of steel plus Rs. 6/15 as cost of labour. The present para was on all fours with the para referred to above. The Committee, therefore, decided to drop it.

(HIGHWAYS DEPARTMENT)

88-117

APPROPRIATION ACCOUNTS 1978-79

1. Pages 158-160 of the Appropriation Accounts for the year 1978-79 -
Grant No. 27-Communications - Saving Rs. 46,85,930/-

13-7-82

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

2. Page 277 of the Appropriation Accounts for the year 1978-79 -
Grant No. 40-Development-T-(13)-Communications -
Saving Rs. 25,00,000/-

20-4-82

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

3. Pages 318-319 of the Appropriation Accounts for the year 1978-79 -
Grant No. 45-Capital Accounts of Communications Works outside
the Revenue Accounts

Saving Rs. 20,84,880/- (Charged)
 Excess Rs. 89,77,178/- (Other than Charged)

13-7-82

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

DRAFT PARAS 1978-79

4. Serial No. 31 page 66 of the Audit Report for the year 1978-79 -
read with para 17(a)20(6) page 14 of the Audit Report for the year
1960-61 - Shortage of material worth Rs. 36,134/-

20-4-82

The Administrative Department stated that they had already sent a case for write off to the Finance Department. The Committee directed the Finance Department to finalise the case accordingly.
 The para was kept pending.

13-7-82

The Administrative Department explained that the sanction of write off was awaited. The para was kept pending.

22-9-82

The Committee directed the Administrative Department to get the write off of the amount expedited by the Finance Department and to get it verified by Audit. The para was kept pending.

5-1-83

The para was kept pending as the write off was under process.

6-6-83

The write off was reportedly under process. The para was kept pending.

22-8-83

The write off had reportedly been sanctioned by the Finance Department. Subject to verification of the write off by Audit, the para was dropped.

5. Serial No. 33 page 66 of the Audit Report for the year 1978-79 read with para 64(i) page 60 of the Audit Report for the year 1968-69 Shortage of stores worth Rs. 62,410/-

21-1-82

The Committee directed the Administrative Department to pursue the recovery case vigorously with the Deputy Commissioner and report progress in the shape of a revised Working Paper in its next meeting. The para was kept pending.

13-7-82

An amount of Rs. 5,049/- only was outstanding, the rest having been recovered and verified. According to the report of the Deputy Commissioner, Lahore, the person concerned had gone abroad and his whereabouts were not traceable. There was, therefore, little hope of this recovery being effected and the amount should be got written off by the competent authority. The para was kept pending.

22-9-82

The Administrative Department was directed to expedite the write off as already directed by the Committee in its meeting held on 13-7-1982. The para was kept pending.

5-1-83

The para was kept pending as the write off was under process.

DRAFT PARA 1955-56

6. Para 16(a)12 page 10 of the Audit Report for the year 1955-56 - Acquisition of excess stores worth Rs. 1,21,245/-

6-6-83

The Committee observed that there being no possibility of the record being traced, since the para related to the year 1955-56, the amount not accounted for should be got written off. Subject to verification of the write off by Audit, the para was dropped.

DRAFT PARA 1956-57

7. Para 17(a) page 18 of the Audit Report for the year 1956-57 - Recovery of Rs. 3,697/-

6-6-83

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

DRAFT PARAS 1964-65

8. Para 27(vi) page 11 of the Audit Report for the year 1964-65 - Overpayments and irregular payments to the contractors amounting to Rs. 48,804/-

6-6-83

Out of the total amount of Rs. 2,42,578/-, only a balance of Rs. 16,550/- remained which, according to the Administrative Department, was not recoverable. This amount should be got written off by the Finance Department and verified by Audit. Subject to the verification of the recovery by Audit, the para was dropped.

9. Para 36(ii) page 62 of the Audit Report for the year 1964-65 - Loss to Government stores worth Rs. 61,304/-

6-6-83

The Committee observed that the amount of the loss stood reduced to Rs. 17,947/99 and directed the Administrative Department to get the amount written off by the competent authority and verified by Audit. Subject to verification of the write off by Audit, the para was dropped.

DRAFT PARAS 1965-66

10. Para 42(l) page 110 of the Audit Report for the year 1965-66 - Excessive purchase of stores worth Rs. 2,47,363/-

6-6-83

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

11. Para 42(ii) page 110 of the Audit Report for the year 1965-66 - Unserviceable material worth Rs. 1,42,977/-

6-6-83

The para was settled and dropped.

DRAFT PARA 1967-68

12. Para 53(xv) pages 48-49 of the Audit Report for the year 1967-68 - Shortage of T & P articles worth Rs. 19,62/-

6-6-83

The Administrative Department stated that the material worth Rs. 13,700/- collected at site was washed away by floods. The Committee directed that the write off case should be pursued and the same should be got verified by Audit. That left a balance of Rs. 4,815/- for which Malik Rashid Ahmed, Sub-Engineer was responsible. Recovery from him could only be made as arrears of land revenue as he had reportedly left the country. The Committee directed the Administrative Department to take suitable action towards effecting recovery. The para was kept pending.

23-8-83

The Administrative Department explained that the sanction for write off of Rs. 13,700/- was in process. Further that recovery of Rs. 4,815/- due from Malik Rashid Ahmed, Sub Engineer, who was no longer in service, would have to be recovered as arrears of land revenue. The para was kept pending.

DRAFT PARAS 1968-69

13. Para 34 page 51 of the Audit Report for the year 1968-69 - Unserviceable articles worth Rs. 1,01,113/-

6-6-83

The Administrative Department stated that the recoveries had been made and verified bexcept in respect of the amount of Rs. 2,336/-. The Department stated that efforts to trace out the record pertaining to that amount had proved futile. The Committee observed that there was no option except to write off the amount of Rs. 2,336/- which should be done and got verified by Audit. Subject to the verification of the write off, the para was dropped.

14. Para 64(vii) page 61 of the Audit Report for the year 1968-69 - Shortages of stores worth Rs. 47,665/-

6-6-83

The amount of the para stood reduced to Rs. 11,827/80.

As regards Item No. (i), relating to Mr Ghulam Mustafa, the matter was reportedly sub judice. The item was kept pending.

As regards Item No. (ii), the inquiry relating to Mr Ghulam Mustafa and Sardar Ali, should be finalised within a period of three months.

As regards item Nos. (vii) and (x), the case of write off should be pursued vigorously and finalised. The para was kept pending.

23-8-83

From the detailed discussions, it was observed that as all disciplinary aspects of the case had not been explained by the Administrative Department, they may go into them in detail and submit a revised Working Paper for the next meeting of the Committee. The para was kept pending.

15. Para 66 page 62 of the Audit Report for the year 1968-69 - Misappropriation of stores worth Rs. 9,754/-

6-6-83

As the action was being taken, the para was kept pending.

22-8-83

The para was kept pending as the case was still under consideration of the Anti-Corruption Department. The Department was directed to have a decision expedited through personal efforts.

DRAFT PARAS 1970-71

16. Para 30 pages 24-25 of the Audit Report for the year 1970-71 - Unnecessary blocking of Government capital worth Rs. 3,41,405/-

6-6-83

The Committee directed the Administrative Department to get the record of the account verified by Audit. The para was kept pending.

22-8-83

The Administrative Department stated that the amount of Rs. 8,550/- had been recovered from the Sub Engineer concerned. The Committee directed the Administrative Department to get the recovery verified by Audit. As regards the remaining quantity of pig iron 16 Cwt-10 Lbs. and glass sheets, verification of the relevant record was being done by Audit. The para in respect of this item was kept pending.

17. Para 43(ii) page 28 of the Audit Report for the year 1970-71 - Shortage of stores worth Rs. 14,012/-

6-6-83

The Administrative Department was directed to take up the matter at personal level with the Accountant General, Punjab and get it settled. The para was kept pending.

23-8-83

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

DRAFT PARA 1971-72

18. Para 43 page 42 of the Audit Report for the year 1971-72 -
Blocking up of capital to the tune of Rs. 27, 79, 850/-

6-6-83

The Administrative Department stated that the Government in the Finance Department had been moved for the condonation of the irregularity. The Committee observed that the Department should fix the reserve price according to assessment. Subject to sanction of the condonation and its verification by Audit, the para was dropped.

DRAFT PARAS 1972-73

19. Para 41(1) page 31 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 1, 36, 371/-
20. Para 56 page 35 of the Audit Report for the year 1972-73 -
Non-accountal of Bitumen worth Rs. 3, 71, 290/- and misappropriation amounting to Rs. 1, 02, 900/-
21. Para 57(1) page 36 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 63, 951/-
22. Para 57(3) page 36 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 42, 273/-
23. Para 57(4) page 36 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 40, 403/-
24. Para 66 page 39 of the Audit Report for the year 1972-73 -
Misappropriation of stores worth Rs. 1, 08, 654/-
25. Para 67 page 39 of the Audit Report for the year 1972-73 -
Misappropriation of stores worth Rs. 8, 641/-
26. Para 69 page 39 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 33, 900/-

6-6-83

The cases being sub judice, the paras were kept pending.

22-8-83

The Administrative Department stated that the cases were still with the Punjab Services Tribunal, Lahore and further action will be taken on the decision of the Tribunal. The paras were kept pending.

27. Para 41(i) page 31 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 1,36,371/-

23-8-83

The Committee directed the Administrative Department to put the relevant file alongwith a detailed self-explanatory note to the Sub Committee constituted to look into Para 34(2). The case was also sub judice, so it was kept pending.

DRAFT PARA 1973-74

28. Para 5 page 19 of the Audit Report for the year 1973-74 -
Overpayments of Rs. 1,00,176/-

6-6-83

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

22-8-83

The case was reported to be sub judice and the para was kept pending. The Committee directed the Administrative Department to have the disciplinary action against the official concerned finalised as early as possible.

COMMON DRAFT PARAS 1978-79

29. Para 6 page 70 of the Audit Report for the year 1978-79 -
Expenditure incurred on works in anticipation of Technical
Sanctions

20-4-82

The Committee noted with satisfaction and appreciation that out of the un-sanctioned works totalling 2809 with a total cost of Rs. 1,28,99,37,569/-, only 597 estimates with a cost of Rs. 26,48,85,176/- remained to be regularised. The Committee hoped that this commendable work will be continued and sanction of the remaining estimates would be produced in due course.

The Committee observed that disciplinary action against those officials who were responsible for these lapses in the past need not be initiated at this belated stage. The para was kept pending.

22-9-82

The Administrative Department explained that the number of un-sanctioned works stood reduced from 602 to 376 involving an amount of Rs. 22,37,25,694/-. The Committee considered it an expeditious operation which it noted with appreciation. The Department was directed to get the figures reconciled with the Audit. The para was kept pending.

5-1-83

The Committee directed the Administrative Department to approach the Audit for reconciliation of outstanding estimates.

30. Para 7 page 70 of the Audit Report for the year 1978-79 - Awaited Documents>Returns

20-4-82

The Administrative Department explained that out of 1506 Nos, awaited Documents>Returns upto the year 1978-79, 441 Nos. had been cleared, and efforts were being made to clear the balance of 1065 Nos. Subject to the supply of these documents to the satisfaction of the Audit, the para was dropped.

31. Para 8 page 71 of the Audit Report for the year 1978-79 - Audit Inspection Reports issued to Public Works Officers to which even first reply is awaited

20-4-82

The Administrative Department should expedite reply to the remaining 13 Inspection Reports. The para was kept pending.

22-9-82

The Committee was satisfied with the explanation of the Administrative Department and the para was dropped.

32. Para 9 page 72 of the Audit Report for the year 1978-79 - (i) Expenditure incurred on deposit works in excess of deposited amount and (ii) Expenditure incurred without any deposit

20-4-82

The Administrative Department explained that the recoverable amount of Rs. 60,030/- related to the deposit work done for the Pakistan Railways. The Department was asking the Pakistan Railways to expedite payment of this outstanding amount. The amount of Rs. 4,80,699/- had already been recovered but it had yet to be adjusted and verified by Audit, which should be done immediately. The para was kept pending.

22-9-82

The Administrative Department explained that out of 36 Nos. Deposit Works, only three works involving an amount of Rs. 1,62,774/50 remained to be regularized. The Committee directed that these figures should be reconciled with the Audit, and the balance, as reconciled, should be carried over. The para would remain pending.

5-1-83

The Committee directed the Administrative Department to approach Audit for reconciliation of outstanding works.

33. Para 10 page 72 of the Audit Report for the year 1978-79 - Inspection not conducted by the Superintending Engineers/ Divisional Officers

20-4-82

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

CHAPTER XIIIHOUSING & PHYSICAL PLANNING DEPARTMENT

The Committee examined the Accounts of the Housing and Physical Planning Department in its meetings held on 19-1-82, 20-1-82, 14-4-82, 14-7-82, 21-7-82, 9-1-83, 9-6-83 and 25-8-83.

DRAFT PARAS 1978-79

- Para 9(1) page 24 of the Audit Report for the year 1978-79 - Excess payment and infructuous expenditure Rs. 3,76,418/-

18-4-82

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

- Para 9(2) pages 25-26 of the Audit Report for the year 1978-79 - Excess payment of Rs. 3,76,533/-

9-6-83

After some discussion, the Committee decided that the Administrative Department would submit a revised Working Paper to Audit for their comments, and the result of discussions between them would be communicated to the Committee in the shape of a revised Working Paper. The para was kept pending.

25-8-83

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

- Para 12(1)(i) page 32 of the Audit Report for the year 1978-79 - Losses of Rs. 1,00,000/- due to shortage of stores, non-foreclosure of earnest money etc.

25-8-83

This para also relates to the Multan Development Authority. The para may be processed in the same way as the previous para (para 125 of 1970-71). The para was kept pending.

- Para 12(1)(ii) page 33 of the Audit Report for the year 1978-79 - Loss due to shortage of stores worth Rs. 50,570/-

18-4-82

The para having already been settled by the Audit, was dropped.

5. Para 12(2) page 34 of the Audit Report for the year 1978-79 - Losses due to shortage of stores worth Rs. 98,104/-

18-4-82

The Committee decided to refer this para to the Sub Committee consisting of Mian Abdul Rashid, Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad, Members of the Ad hoc Public Accounts Committee, which will look into this case in detail and formulate its report for the consideration of the Committee. The relevant record should be made available on the date to be intimated to them by the Committee's Secretariat. The para would remain pending.

9-6-83

The Committee appreciated that the Administrative Department had recovered the amount of Rs. 14,121/-, after tracing out the Log Books, inspite of the fact that the Committee had advised its write off in pursuance of its Sub Committee's recommendations* finalised on 20-6-1982. Subject to verification of recoveries, accountal and adjustments, the para was dropped.

6. Para 12(3) page 33 of the Audit Report for the year 1978-79 - Unserviceable articles worth Rs. 23,000/-

9-6-83

There was some doubt about the existance or otherwise of the two diesel oil engines 50 BHP referred to in the para. The Administrative Department should give their comments on that point and resubmit the Working Paper. The para was kept pending.

7. Para 12(4)(i) pages 38-41 of the Audit Report for the year 1978-79 - Losses due to shortage of stores worth Rs. 21,544/-

18-4-82

The Committee decided to refer this para to the Sub Committee consisting of Mian Abdul Rashid, Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad, Members of the Ad hoc Public Accounts Committee, which will look into this case in detail and formulate its report for the consideration of the Committee. The relevant record should be made available on the date to be intimated to them by the Committee's Secretariat. The para would remain pending.

21-9-82

The para was kept pending as it was still under consideration of the Sub Committee of the Ad hoc Public Accounts Committee.

*See at ANNEXURE 'A' on page 66 infra.

8. Para 12(4)(ii) pages 41-43 of the Audit Report for the year 1978-79 - Losses due to shortage of stores worth Rs. 1,87,688/-

19-1-82

The Committee directed the Administrative Department that the reduction of Rs. 23,040/50 should be got verified by production of relevant record to Audit. The Committee further directed the Administrative Department that the latest position of the case may be ascertained from the Police. The para would remain pending.

9. Para 12(5) page 43 of the Audit Report for the year 1978-79 - Loss of stores worth Rs. 43,023/-

9-1-83

The Committee observed that the case had already been referred to the Finance Department for write off. Subject to sanction of the write off and its verification by Audit, the para was dropped.

10. Para 12(6) page 44 of the Audit Report for the year 1978-79 - Shortage of material worth Rs. 11,939/-

9-6-83

- 1) The Administrative Department stated that a recovery of Rs. 875/76 had been effected. The Committee directed that the same be verified by Audit.
- 2) The Administrative Department explained that for the amount of Rs. 11,062/75, a Departmental Inquiry was under process. The Committee directed the Administrative Department to expedite the inquiry.

The para was kept pending.

11. Para 13(1) (i) pages 44-46 of the Audit Report for the year 1978-79 - Excess payment of Rs. 12,548/-

19-1-82

The Administrative Department's contention was that the lowering of sub-soil water was not included in the item of de-watering. They added that the Standing Rules Committee had already accepted this position and included it as a separate item in the revised schedule of rates of 1979. The Committee directed the Administrative Department to get this position verified by Audit. The matter should be resubmitted in the shape of a revised Working Paper for the consideration of the Committee in its next meeting.

9-1-83

After exhaustive discussion, it was decided that the para should be considered in detail by the Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman, Ch. Fateh

Muhammad and Mr M. Z. Khan. The Committee directed the Administrative Department to prepare an exhaustive paper including precedents under which payments in similar cases had been made to the enhanced rates and submit it to the Secretary of the Committee, who would fix a date under intimation to the Administrative Department and Director General, Audit & Accounts (Works), Lahore. Pending the report of the Sub Committee, the para was carried forward.

9-6-83

The Report* of the Sub Committee was presented to the Ad hoc Public Accounts Committee for its consideration. The Committee approved the Report.

12. Para 13(1)(ii) page 46 of the Audit Report for the year 1978-79 - Excess payment of Rs. 8, 238/-

18-4-82

The amount to be recovered, should be got verified by Audit. The para was kept pending.

21-9-82

The amount of Rs. 8, 238/- having been recovered and verified by Audit, the para was dropped.

13. Para 13(2)(i) pages 47+48 of the Audit Report for the year 1978-79 - Excess payment of Rs. 47, 951/-

20-1-82

The Committee directed the Administrative Department to make out a detailed case in support to their contention for the acceptance of the additional expenditure. The para was deferred for consideration in the next series of meetings.

14-7-82

There was detailed discussion on this para and the Committee directed the Administrative Department to supply facts relating to the actual position as to the number of borings which had been done by the contractor in order to lower the water table. The para should be resubmitted in the shape of a revised Working Paper for consideration by the Committee in its next meeting.

9-1-83

After exhaustive discussion, it was decided that the para should be considered in detail by the Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman, Ch Fateh Muhammad and Mr M. Z. Khan. The Committee directed the Administrative Department to prepare an exhaustive paper including precedents under which payments in similar cases had been made to the

*See at ANNEXURE 'B' on pages 67-68 infra.

enhanced rates and submit it to the Secretary of the Committee, who would fix a date under intimation to the Administrative Department and Director General, Audit & Accounts (Works), Lahore. Pending the report of the Sub Committee, the para was carried forward.

9-6-83

The Report* of the Sub Committee was presented to the Ad hoc Public Accounts Committee for its consideration. The Committee approved the said report.

14. Para 13(2)(ii) page 49 of the Audit Report for the year 1978-79 - Excess payment of Rs. 10, 138/-

19-1-82

The Administrative Department's contention was that the lowering of sub-soil water was not included in the item of dewatering. They added that the Standing Rules Committee had already accepted this position and included it as a separate item in the revised schedule of rates of 1979. The Committee directed the Administrative Department to get this position verified by Audit. The matter should be resubmitted in the shape of a revised Working Paper for the consideration of the Committee in its next meeting.

25-8-83

The para was dropped.

As regards the point raised by the Director General, Audit & Accounts (Works) in para 2 of his comments, the Committee decided that this should be taken up separately as a fresh item.

15. Para 13(3) page 49 of the Audit Report for the year 1978-79 - Excess payment of Rs. 67, 197/-

18-4-82

The Committee directed that strenuous efforts should be made for effecting the recovery. In case of failure, the amount should be got written off from the Finance Department and verified by Audit. The para would remain pending.

9-6-83

The matter was under arbitration. Pending the award of the arbitrator, the para would remain pending.

*See at ANNEXURE 'B' on pages 67-68 infra.

16. Para 13(4) pages 51-52 of the Audit Report for the year 1978-79 -
Excess payment of Rs. 4,41,688/-

20-1-82

The para should be resubmitted after it had been verified by Audit.

25-8-83

The Administrative Department stated that no claim had been received by them from the contractor. There being no loss to Government, the para was dropped.

17. Serial No. 37 page 66 of the Audit Report for the year 1978-79
read with para 231 page 100 of the Audit Report for the year 1967-68 - Infructuous expenditure of Rs. 2,85,907/-

19-1-82

The basic point in this para was whether or not the work performed by the contractor was satisfactory and in accordance with the specifications. The Superintending Engineer had held that the work was satisfactory and according to the specifications, and the Administrative Department had accepted his findings. In view of this position, the Committee decided to drop the para.

DRAFT PARAS 1963-64

18. Para 70(1) page 38 of the Audit Report for the year 1963-64 -
Shortage of Government material worth Rs. 9,740/-

9-6-83

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

19. Para 71(i) page 36 of the Audit Report for the year 1963-64 -
Loss of Rs. 14,803/- to Government

9-6-83

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

DRAFT PARAS 1965-66

20. Para 131(1) page 191 of the Audit Report for the year 1965-66 -
Shortage of material worth Rs. 48,778/-

25-8-83

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

**21. Para 131(ii) page 191 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 19,819/-**

9-6-83

- (1) An amount of Rs. 6,042/50 was recoverable from Mr Muhammad Ali Rizvi, Sub Engineer. He had since expired. The Committee recommended that in case the widow of the deceased applied for cessation of the recoveries, her request may be accepted. Subject to the above observation, the item was dropped.

(2) Mr Muhammad Hussain, SDO

The amount had been written off as previously recommended by the Public Accounts Committee but adjustments remained to be done and verified by Audit. That should be done. Subject to the above observation, the item was dropped.

(3) Mr Abdul Hamid, Sub Engineer

He had reportedly filed an appeal in the High Court. The Administrative Department stated that since the official concerned had been dismissed from service, efforts were being made to effect recovery as arrears of land revenue. The para was kept pending in respect of this item only.

25-8-83

The amount standing at present against Mr Muhammad Ali Rizvi, Sub Engineer is Rs. 4,420/-. The Administrative Department now stated that Mr Rizvi had not expired and was making good the loss in instalments. So the previous record and the decision of the Committee's directive dated 9-6-1983 should be amended accordingly.

The amount of Rs. 3,128/-, due from Mr Muhammad Hussain Khan, SDO (Retd), had been written off and verified by Audit. So this portion of the para was dropped.

Mr Abdul Hamid, Sub Engineer had paid Rs. 500/- and had promised to pay the same amount through monthly instalments. Subject to the Audit watching recovery of the instalments, the para was dropped.

**22. Para 131(iv) page 191 of the Audit Report for the year 1965-66 -
Shortage of material worth Rs. 38,948/-**

9-6-83

(1) Mr Abdul Hamid, ex-Overseer - Rs. 18,166/-

This matter was reportedly still under inquiry under the orders of the High Court. The item was kept pending.

(2) Mr Muhammad Hussain(Retd deceased), SDO - Rs. 960/-

Adjustment of Rs. 960/- had reportedly been made. Subject to verification of adjustment, the item was dropped.

(3) Mr Muhammad Ali Rizvi, Ex-Overseer - Rs. 3,320/-

Since the official has expired, the amount due from him should be waived on the request made by his widow.

(4) Mr Rashid Ahmad, SDO SWL - Rs. 3,606/-

The inquiry had reportedly not yet been finalized. The item was kept pending.

23. Para 137(i) page 197 of the Audit Report for the year 1965-66 - Irregular purchase worth Rs. 92,883/-9-6-83

The sanction for condonation of irregularity for Rs. 92,883/- having been received and accepted by Audit, the para was dropped.

DRAFT PARAS 1966-6724. Para 19(i) page 44 of the Audit Report for the year 1966-67 - Non-accountal of stores worth Rs. 9,990/-9-6-83

The Committee directed the Administrative Department to get the recovery verified by Audit. Subject to verification of the recovery by Audit, the para was dropped.

25. Para 28 page 47 of the Audit Report for the year 1966-67 - Excess payment of Rs. 15,269/-9-6-83

The Administrative Department explained that an amount of Rs. 10,735/- had been recovered and verified, leaving a balance of Rs. 4,481/-, which was to be recovered as arrears of land revenue, and the Deputy Commissioner had been approached for this purpose. The recovery, when made, may be got verified by Audit. If recovery was not possible, the amount should be got written off and the write off verified by Audit. Subject to this, the para was dropped.

26. Para 157(i) page 103 of the Audit Report for the year 1966-67 - Shortage of material worth Rs. 21,321/-9-6-83

The write off sanction for the balance amount of Rs. 8,240/- had reportedly been accorded. Subject to verification of adjustment by Audit, the para was dropped.

DRAFT PARAS 1968-69

27. Para 14 page 46 of the Audit Report for the year 1968-69 -
Missing bitumen valuing Rs. 7,87,937/-

25-8-83

The amount still to be accounted for was Rs. 41,281/89. The Committee felt that after the lapse of 15 years, it would not be possible now to state with any certainty who was responsible for the loss. The Administrative Department stated that the loss was due to leakage in transit. This explanation was accepted and the Committee was of the view that the Department should get the amount written off. The para was dropped subject to verification of write off by Audit.

28. Para 126(ii) page 78 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 20,622/-

25-8-83

As the consumption of stores had still to be verified, the para was kept pending.

29. Para 134 page 81 of the Audit Report for the year 1968-69 -
Loss of Rs. 32,735/-

25-8-83

The explanation of the Administrative Department that the relevant record could not be traced inspite of best efforts, was accepted and subject to its write off and verification by Audit, the para was dropped.

DRAFT PARAS 1970-71

30. Para 118 page 53 of the Audit Report for the year 1970-71 -
Excess payment of Rs. 30,983/-

9-6-83

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

31. Para 124(4) page 55 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 3,08,580/-

25-8-83

The para was kept pending as one pumping set still remained un-accounted for. The Administrative Department was directed to have its verification made by Audit. The para was kept pending.

32. Para 124(12) page 56 of the Audit Report for the year 1970-71 -
Shortage of stock worth Rs. 48,758/-

9-6-83

The Committee observed that the amount of Rs. 30,025/- was the un-recovered balance, out of which write offs and recoveries to the tune of Rs. 7,529/- had been effected, leaving a balance of Rs. 22,496/- which was being recovered at the rate of 1/3 of the salary of the official. Subject to verification of recovery by Audit, the para was dropped.

33. Para 124(13) page 56 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 17,654/-

25-8-83

The write off was under process. Subject to the verification of the write off, the para was dropped.

34. Para 125 page 56 of the Audit Report for the year 1970-71 -
Non-recovery of liquidated damages amounting to Rs. 1,18,199/-

25-8-83

The Administrative Department stated that this item now pertained to the Multan Development Authority. After discussion it was agreed that the Department would assist in having the relevant record produced to Audit and providing the necessary information. The para was kept pending.

DRAFT PARAS 1971-72

35. Para 5 page 29 of the Audit Report for the year 1971-72 -
Recovery of Rs. 19,589/-

9-6-83

The Committee observed that there had been considerable delay in settling the para. The Public Accounts Committee had directed the Administrative Department on 26-2-1979 to finalize the issue within a period of two months. The directive had not been implemented. The Department stated that action was under way and they expected to finalize it very soon. The Administrative Department should get the latest position from the Communications and Works Department within a period of two months. The para was kept pending.

36. Para 40 page 58 of the Audit Report for the year 1971-72 -
Overpayment of Rs. 5,362/- due to excessive rates

25-8-83

Recovery from Mr Abdul Majid Bhatti of Rs. 1,340/- may be made. The case for the write off sanction may be expedited in respect of Government Contractor Muhammad Ashraf. The para was kept pending.

37. Para 70 page 52 of the Audit Report for the year 1971-72 - Purchase of material amounting to Rs. 38,663/- without requirements

9-6-83

The explanation of the Administrative Department was not clear. The Committee directed the Administrative Department to find out the latest and correct position in regard to the material which was purchased without requirements as stated by Audit and resubmit the Working Paper in a revised form. The para was kept pending.

DRAFT PARAS 1972-73

38. Para 19 page 24 of the Audit Report for the year 1972-73 - Misappropriation of Government material worth Rs. 55,719/-

9-6-83

The Administrative Department requested for more time to look into the matter and to satisfy the Audit. The request of the Department was acceded to. The para was kept pending.

39. Para 48 page 33 of the Audit Report for the year 1972-73 - Non-recovery of cost of material amounting to Rs. 1,49,567/- and excess payment of Rs. 2,22,696/-

9-6-83

The Committee directed the Administrative Department to make special efforts to contact the Arbitrator in the matter. The para was kept pending.

40. Para 73 page 40 of the Audit Report for the year 1972-73 - Loss of Rs. 12,593/-

9-6-83

The Committee observed that the comments of the Administrative Department were not clear. The para had already been dealt with by the Public Accounts Committee in its meeting held on 14-7-1982 when the Department was asked to get the loss written off. This para need not have come up again and the write off should have been obtained and verified by Audit. In case, for any reason, the write off was delayed, that fact should have been mentioned in the Working Paper. Previous recommendations of the Public Accounts Committee should be compiled with. Subject to verification of the write off by Audit, the para was dropped.

41. Para 74 page 40 of the Audit Report for the year 1972-73 -
Loss of Rs. 2,07,524/-

9-6-83

The Committee observed that the para was considered by the Public Accounts Committee on 28-1-1981 when the Administrative Department was asked to resubmit this para with full facts indicating the latest position. This para has again come up after a lapse of 2½ years but the position was still not clear. The Committee was, therefore, unable to give any findings on the information supplied. The Committee directed the Department to resubmit the Working Paper in two months' time. The para was kept pending.

42. Para 121 page 55 of the Audit Report for the year 1972-73 -
Extra expenditure of Rs. 35,000/-

9-6-83

The Committee directed the Administrative Department to produce the Inquiry Report of Mr Saeed Mehtab Butt before the Audit for their comments and a fresh Working Paper should be resubmitted with Audit Comments. The para was kept pending.

DRAFT PARA 1973-74

43. Para 17 page 23 of the Audit Report for the year 1973-74 -
Recoverable expenditure of Rs. 32,930/-

25-8-83

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

DRAFT PARAS 1974-75

44. Para 7 page 18 of the Audit Report for the year 1974-75 -
Non-recovery of Rs. 2,06,284/- on account of cost of stores damaged in transit

9-6-83

The Committee observed that since the Pakistan Insurance Corporation seemed unwilling to discharge their liability, the CI Pipes should be disposed of by the Department itself after observing necessary formalities, thereby recovering its dues, with the approval of the competent authority. In this manner, the Department expected to recover more amount out of auction than the amount due to it. The para was kept pending.

45. Para 11(ii) page 19 of the Audit Report for the year 1974-75 -
Misappropriation of material worth Rs. 41,080/-

9-6-83

The Committee directed the Administrative Department to get the recovery made from Mr G. A. Nizami, instead of Mr Fayyaz Mahmood, verified by Audit. As regards the recovery of Rs. 2,450/- from Mr Qalandar Hussain Shah, it should be got verified by Audit. The balance had to be recovered from his pension which should be watched by the Audit. Subject to verification of recovery, the para was dropped.

DRAFT PARAS 1975-76

46. Para 18 page 27 of the Audit Report for the year 1975-76 -
Loss of Rs. 2,91,226/-

9-6-83

The Committee observed that the presumptive loss of Rs. 2,91,226/- could not be avoided as it was under the orders of the Court. Even the Court did not fix any responsibility in that case and the Committee need not go beyond that finding. It was also not possible, as pointed out by Audit, to fix responsibility on any official/Officer concerned. The para was dropped.

47. Para 19(i) page 28 of the Audit Report for the year 1975-76 -
Loss of Rs. 80,558/-

25-8-83

The para was dropped.

REPORT OF THE SUB COMMITTEE OF THE AD HOC PAC

ON

Para 12(2) of the Audit Report for the year 1978-79 -
Losses due to shortage of stores worth Rs. 98,104/-

The amount involved is Rs. 98,103/84. The Departmental authorities stated that most of the Log Books have been traced.

An amount of about Rs. 44,600/- has been adjusted in the monthly accounts.

It was agreed that the Departmental authorities would get this amount verified from the Audit Office. As regards the amount of about Rs. 35,400/98 (which has also been traced), it should be adjusted in the monthly accounts for July 1982. They should also then be got verified by Audit as early as possible.

Regarding the balance of about Rs. 18,000/-, the Departmental authorities stated this amount relates to two boring rigs for which supporting documents could not be traced despite best efforts.

As such, this amount should be got written off from the competent authority.

REPORT OF THE SUB COMMITTEE OF THE AD-HOC PAC

ON

Paras 13(1)(i) and 13(2)(i) for the year 1978-79

These Draft Paras, which relate to the Housing and Physical

Planning Department were referred by the Ad-hoc Public Accounts Committee to its Sub Committee in its meeting held on 9-1-1983.

The Sub Committee consisting of Mr M. Z. Khan, Alhaj Khawaja Habib-ur-Rahman and Ch. Fateh Muhammad, considered the paras at length in its meetings held on 26-4-1983 and 9-5-1983.

In the meeting of the Sub Committee held on 26-4-1983, it was decided that Secretary Standing Rates Committee may be invited in order to advise the Sub Committee regarding the case under consideration. Accordingly the Secretary Standing Rates Committee attended and explained:-

- i) That by comparison it was shown that the rate for excavation for the Public Health Engineering Department was the same as that in the Buildings and Road Schedule of Rates and that the cost for depressing the sub-soil water was not included in it.
- ii) De-watering to be carried by the Contractor included surface water drainage etc. and not the cost of well point pumping which involved quite heavy expenditure when compared to that on de-watering.
- iii) When the schedule of rates was compiled all items were considered separately. It was because of this that when the 1979 Schedule of Rates was prepared the item for depressing the level of sub-soil water had been included as a separate item.
- iv) If depression of sub-soil water stood included in the rate for de-watering then in those cases where little or no de-watering was required payments made to the contractors should have been correspondingly reduced. That was not done.
- v) The Chief Engineer/Superintending Engineer is competent to sanction additional items which are not included in the agreements. When the Chief Engineer/Superintending Engineer have sanctioned the cost of depressing sub-soil

water level separately the sanction is in order. In view of these facts he was of the opinion that the point of view of the Department may be accepted.

2. Secretary Standing Rates Committee was asked to state the reasons why the Committee had accepted the point of view of Audit with regard to para 126 of the Audit Report for the year 1970-71. He showed the MINUTES of the meeting when this point was considered. Perusal of the MINUTES showed that the Department had protested against the view but the Standing Rates Committee had decided to support the Audit. The Department added that they agreed to effect recovery simply in order to settle an old outstanding case.

3. It was pointed out by the Department that the procedure followed by them had prevailed and the cost of lowering of sub-soil water had been made a separate item and sanction for depression of the sub-soil water had been given as a non-scheduled item. The lowering of the sub-soil water had also been shown as a separate item in the technical sanctions which formed part of the agreement. So the payments made were in order and effecting recoveries would be countered in the Court of Law.

4. When this matter was considered by the Public Accounts Committee in its meeting held on 23-12-1976, the view point of the Standing Rates Committee had been accepted and the Department was asked to effect recovery of Rs. 22,716/- from the contractors which they did. The present two paragraphs are on all fours with para 126 of 1970-71 so it is for consideration whether the decision taken by the previous Public Accounts Committee in its meeting held on 23-12-1978 should be reversed.

5. As already stated, the item of depression of the sub-soil water has been included separately in the technical sanctions and agreements. So making the recoveries would be illegal. Further equity demands that since the point of view advocated by the Department had been accepted and the Standing Rates Committee had included depressing of sub-soil water as a separate item we may accept the view of the Administrative Department and drop the two paras. The Secretary Standing Rates Committee had also supported the contention of the Administrative Department.

CHAPTER XIVIRRIGATION & POWER DEPARTMENT

The Committee examined the Accounts of the Irrigation and Power Department in its meetings held on 25-1-82, 24-4-82, 15-9-82, 16-9-82, 18-9-82, 7-4-83, 9-4-83, 11-6-83, 25-7-83 and 26-7-83.

APPROPRIATION ACCOUNTS 1978-79

1. Pages 30-42 of the Appropriation Accounts for the year 1978-79 -
Grant No. 9-Irrigation Working Expenses -

18-9-82

(1) Productive -

(a) Canals

(i) 2-B(a)(6) - LBDC - Excess Rs. 11, 95, 743/-

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

(ii) B(a)(7) - Lower Jhelum Canal -
 Excess Rs. 20, 85, 840/-

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

(iii) B(a)(13) - Haveli Canal -
 Excess Rs. 8, 43, 333/-

The Committee was satisfied with the explanation of the Administrative Department and the item was dropped.

(iv) B(a)(30) - R. Q. Link - Excess Rs. 1, 83, 580/-

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

(v) B(a)(36) - Thal Project - Excess Rs. 17, 16, 691/-

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

(vi) B(a)(39) - Rasul Barrage - Saving Rs. 19, 85, 845/-

(vii) B(a)(41) - Lift Irrigation Scheme for the State Distributory -
 Saving Rs. 9, 43, 340/-

The explanation of the Administrative Department was accepted and the items were dropped.

I - Irrigation and Power Department -

(b) Tubewells -

(viii) B(b)(3) - Mianwali Tubewells -

Excess Rs. 5, 43, 112/-

The Committee decided that this item should be examined in detail by its Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad. The item was kept pending.

(ix) B(b)(9) - Gogera Tubewells Scheme -

Excess Rs. 1, 55, 154/-

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

(x) B(b)(21) - Tubewells in CBDC -

Excess Rs. 6, 39, 053/-

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

(xi) B(b)(25) - Tubewells Workshop, Multan -

Saving Rs. 2, 96, 210/-

(xii) B(b)(35) - SCARP III Saline Zone -

Saving Rs. 9, 90, 590/-

The items were dropped.

(xiii) B(b)(30) - SCARP II - Excess Rs. 38, 81, 484/-

(xiv) B(b)(36) - SCARP Shahpur Unit -

Saving Rs. 26, 26, 770/-

The items were dropped.

(xv) B(b)(37) - SCARP Fardwah Sadiqia Phase II -

Saving Rs. 1, 50, 000/-

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

16-9-82

B-(b)(12) - Islam Qaim Tubewells Scheme Phase-I -

Excess Rs. 2, 39, 525/-

B-(b)(13) - Allahabad Tubewells Scheme -

Excess Rs. 1, 40, 082/-

B-(b)(15) - Raj Rahim Tubewells Scheme -

Excess Rs. 2, 09, 315/-

**B-(b)(16) - Lama Distributory Tubewells Scheme -
Excess Rs. 1,89,192/-**

The Committee was not satisfied with the explanation of the Administrative Department in respect of the above mentioned 4 items and decided to refer the case to its Sub Committee, consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad for detailed consideration. The items were kept pending.

11-6-83

- (i) B(b)(12) - Excess Rs. 2,39,525/-
- (ii) B(b)(13) - Excess Rs. 1,40,082/-
- (iii) B(b)(15) - Excess Rs. 2,09,315/-
- (iv) B(b)(16) - Excess Rs. 1,89,192/-
- (v) B(b)(3) - Excess Rs. 5,43,112/-

The Report* of the Sub Committee was presented to the Ad hoc Public Accounts Committee for its consideration. The Committee approved the Report.

**2. Pages 284-294 of the Appropriation Accounts for the year 1978-79 -
Grant No. 41-Irrigation -**

A - Irrigation Works -

(1) Productive -

A - Works -

18-9-82

- (i) A-3 - Lower Chenab Canal (West) -
Excess Rs. 30,78,360/-

The item was dropped.

- (ii) A-4 - Upper Chenab Canal -
Saving Rs. 25,82,789/-

The Committee directed the Administrative Department to resubmit this item with all necessary comments/details regarding the date of indent, date of delivery after ascertaining the position regarding delay in the Directorate of Industries. The item was kept pending.

- (iii) A-6 - Lower Jhelum Canal - Saving Rs. 18,13,554/-
- (iv) A-26 - Quarries - Excess Rs. 3,87,106/-
- (v) A-27 - SCARP II - Excess Rs. 19,19,294/-
- (vi) C- 6- Upper Jhelum Canal - Saving Rs. 4,70,000/-
- (vii) K- 2- Rasul Tubewell Project - Saving Rs. 5,40,000/-
- (viii) R - Survey and Investigation - Thal Project - Saving Rs. 1,13,601/-

The explanation of the Administrative Department was accepted in respect of all the above items and were dropped.
*See at ANNEXURE on pages 106-107 infra.

(ix) A- 8 - Depalpur Canal - Excess Rs. 18, 12, 198/-

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

(x) A-11 - Haveli Canal Circle - Excess Rs. 6, 01, 378/-

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

(xi) A-20 - Ballok Sulemanki Link - Saving Rs. 4, 84, 504/-

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

(xii) A-22 - Rangpur Canal - Saving Rs. 20, 11, 679/-

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

(xiii) A-25 - Discharge Division - Excess Rs. 4, 97, 996/-

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

(xiv) A-28 - SCARP. III - Excess Rs. 16, 11, 802/-

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

(xv) A-29 - SCARP. IV - Excess Rs. 17, 49, 667/-

The Committee directed the Administrative Department to resubmit a revised Working Paper after reconciliation with the Audit. The item was kept pending.

(xvi) B - Extraordinary Replacement -

B(1) - CBDC - Excess Rs. 1, 50, 755/-

The Committee directed the Administrative Department to resubmit a revised Working Paper after proper reconciliation with the Audit. The item was kept pending.

(xvii) B(2) - L.C.C. (East) - Saving Rs. 31, 02, 558/-

The item was dropped.

(xviii) B-5 - LBDC - Excess Rs. 7, 84, 207/-

(xix) B-8 - Depalpur Canal - Saving Rs. 28, 78, 303/-

The Committee accepted the explanation of the Administrative Department and the items were dropped.

(xx) B(15) - Marala Ravi Link - Saving Rs. 3,11,947/-

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

(xxi) B(16) - T.S.M.B. Link - Excess Rs. 7,38,678/-

The Committee directed the Administrative Department to resubmit this item in the shape of a revised Working Paper indicating the action taken against the contractor. The item was kept pending.

(xxii) B(17) - B.R.B.D. - Excess Rs. 21,88,739/-

The Committee directed the Administrative Department to resubmit this item in the shape of a revised Working Paper giving the date of damage and the date of reference made by it to the Finance Department for obtaining funds. The item was kept pending.

(xxiii) B(19) - Rangpur Canal - Saving Rs. 7,65,664/-

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

(xxiv) B(20) - Small Dams - Saving Rs. 12,10,143/-

The item was dropped.

(xxv) B(23) - Balloki Sulemanki Link - Excess Rs. 4,27,655/-

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

(xxvi) B(26) - SCARP IV - Excess Rs. 9,34,310/-

The item was dropped.

(xxvii) C - Survey & Investigation
C-3 Upper Chenab Canal - Saving Rs. 1,65,275/-

The item was dropped.

(xxviii) C-7 Smal Dams - Saving Rs. 19,37,653/-

(xxix) C-8 Bahawal Canal - Saving Rs. 99,923/-

The items were dropped.

(xxx) E - Suspense -
Debits - Rs. 21,37,66,187/-

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

(xxxi) K - Works -
 K-1 Taunsa Barrage - Excess Rs. 26,59,035/-

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

(xxxii) L - Extraordinary Replacement -
 Taunsa Barrage - Saving Rs. 51,72,313/-

The item was dropped.

(xxxiii) O - Suspense - Taunsa Barrage -
 Debit - Rs. 22,24,147/-

The item was dropped.

16-9-82

A - Irrigation Works -

(1) Productive -

A - Works -

B-(9) Pakpattan Canal - Saving Rs. 7,40,129/-

B-(12) Eastern Sadiqia Canal - Saving Rs. 8,95,629/-

B-(13) Fordwala Canal - Saving Rs. 8,50,000/-

The Administrative Department's explanation that full appropriation could not be carried out as the works could not be taken in hand on account of the rates having become unrealistic and no contractor was ready to undertake the work, was accepted by the Committee. The Committee, however, asked the Administrative Department that in future they should make surrenders in time. With these observations, the items were dropped.

DRAFT PARAS 1978-79

3. Para 11(1) pages 27-28 of the Audit Report for the year 1978-79 - Losses due to defective supplies Rs. 6,921/-

26-7-83

The Committee directed the Administrative Department to submit a revised Working Paper in respect of this para after reconciling price and quantity with Audit. The para was kept pending.

4. Serial No.1 page 62 of the Audit Report for the year 1978-79 read with para 17(a)23(5) page 49 of the Audit Report for the year 1959-60 - Shortage of stores worth Rs. 40,218/-

21-4-82

The Administrative Department explained that the recovery of Rs. 24,619/- out of the total amount of Rs. 40,218/- had already been verified by Audit. As regards the balance of Rs. 15,599/-,

the case for write off was pending with the Finance Department since November 1980. The Committee directed the Finance Department to expedite the formalities relating to the sanction to write off the amount involved. Subject to verification of write off by Audit, the para was dropped.

11-6-83

Subject to verification of the Adjustment of the balance amount of Rs. 15,599/-, the para was dropped.

26-7-83

The Committee observed that the para had already been dropped by the Committee on 21-4-1982, subject to verification of write off by Audit. The Committee directed the Administrative Department that the verification should be expedited.

5. Serial No. 2 page 62 of the Audit Report for the year 1978-79 read with para 17(a)168 page 45 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 8,220/-

18-9-82

The para, having already been settled, was dropped.

6. Serial No. 3 page 62 of the Audit Report for the year 1978-79 read with para 17(a)43(3) page 45 of the Audit Report for the year 1961-62 - Loss of Revenue to Government of Rs. 29,805/-

21-4-82

The Finance Department's sanction for the waiving of recovery of the amount of Rs. 912/- should be obtained and the para would remain pending.

15-9-82

The para, having been settled, was dropped.

7. Serial No. 4 page 62 of the Audit Report for the year 1978-79 read with para 17(a)44(3) page 45 of the Audit Report for the year 1961-62 - Infructuous expenditure of Rs. 50,461/-

21-4-82

The Committee observed with concern that the directive of the Public Accounts Committee dated 27-3-1975 had not been complied with so far. The Administrative Department was directed to get the irregularity condoned by the competent authority immediately, and report the result thereof to the Committee in its next meeting in the shape of a revised Working Paper. The para was kept pending.

11-6-83

The Committee directed the Administrative Department to satisfy the Audit that the payment made in the first bill had been adjusted in the subsequent bill as claimed. Subject to its verification, the para was dropped.

8. Serial No. 5 page 62 of the Audit Report for the year 1978-79 read with para 17(a)46(2) page 45 of the Audit Report for the year 1961-62 - Fictitious payment of Rs. 11, 320/-

21-4-82

The para, having been settled, was dropped.

9. Serial No. 6 page 63 of the Audit Report for the year 1978-79 read with para 56(xxii) page 45 of the Audit Report for the year 1963-64 - Shortage of stores worth Rs. 4, 48, 019/-

21-4-82

As this being a very old case, the Committee was of the view that there was no option except to get the amount involved in this para written off.

The Committee, however, noted that the recovery of Rs. 2, 54, 063/- was impeded because the Police authorities had lost the relevant record. The Committee considered this position as un-satisfactory and desired that the Finance Department should take it up with the Home Department for suitable action so that such incidents do not recur. The Committee felt that some action should have been taken against the police officials who lost the file. The para was dropped subject to verification of the write off by the Finance Department.

11-6-83

The Administrative Department reported that the write off was under action with the Finance Department. The Committee directed that the Finance Department should pursue the matter with the Home Department and elicit re-action from them. The para was kept pending.

10. Serial No. 8 page 62 of the Audit Report for the year 1978-79 read with para 111(ii) page 151 of the Audit Report for the year 1965-66 - Shortage of stock amounting to Rs. 65, 155/-

11-6-83

The Committee observed that the Administrative Department was not able to produce the record on which the Audit could base its comments. The Committee directed the Administrative Department to make concerted efforts to trace the record, discuss the para with the Audit and resubmit revised Working Paper in the light of those discussions. The para was kept pending.

11. Serial No. 9 page 62 of the Audit Report for the year 1978-79 read with para 111(xv) page 151 of the Audit Report for the year 1965-66 - Shortage of stock amounting to Rs. 34, 200/-

25-7-83

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

12. Serial No. 10 page 62 of the Audit Report for the year 1978-79
 read with para 111(xvi) page 153 of the Audit Report for the
 year 1965-66 - Shortage of stock amounting to Rs. 5,286/-

25-7-83

The Administrative Department was directed to finalise the inquiry against Mr Abdul Wahid, Sub Engineer within a period of 3 months. The para was kept pending.

13. Serial No. 11 page 62 of the Audit Report for the year 1978-79
 read with para 111(xxii) page 45 of the Audit Report for the
 year 1965-66 - Shortage of stock worth Rs. 1,57,175/-

21-4-82

The Administrative Department explained that Mr Habib Ullah, Storekeeper has been dismissed. The collector who was approached to effect recovery of Rs. 78,587/- as arrears of land revenue had reported that this recovery cannot be effected as he owned no landed property. This amount should be got written off by the competent authority.

Regarding the balance amount of Rs. 78,587/- recoverable from Mr Muhammad Shafi, Sub Engineer, the case is pending consideration in a Court of Law. The Committee directed that the progress of the case should be reported to it in its next meeting. The para was kept pending.

11-6-83

- (1) The Committee directed the Administrative Department to get the write off and adjustment verified by Audit. Subject to verification of the write off, this part of the para was dropped.
- (2) The matter being sub judice, the item was kept pending.
14. Serial No. 12 page 62 of the Audit Report for the year 1978-79
 read with para 112(x) page of the Audit Report for the year
 1965-66 - Excess payment of Rs. 8,878/-

11-6-83

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

15. Serial No. 13 page 62 of the Audit Report for the year 1978-79
 read with para 112(xviii) page of the Audit Report for the
 year 1965-66 - Excess payment of Rs. 7,675/-

11-6-83

The Committee observed that the case was pending since 2-6-1970. The delay complicating the question of settlement of the para. The Committee directed the Administrative Department to submit a revised Working Paper after taking action against the officials concerned by 30-9-1983. The para was kept pending.

16. Serial No. 14 page 62 of the Audit Report for the year 1978-79
read with para 112(xxii) page 49 of the Audit Report for the
year 1965-66 - Excess payment of Rs. 28, 537/-

25-1-82

The Administrative Department explained to the Committee that the recovery of Rs. 17, 094/- had already been verified by Audit. As regards balance of Rs. 11, 443/-, the Deputy Commissioner concerned was taking action to effect recovery as arrears of land revenue. In fact, the Tehsildar had issued warrants of arrest of the contractor, and had given him the date of 6-12-82.

The Administrative Department was directed to pursue the case vigorously and intimate the latest position to the Committee in a revised Working Paper. The para was kept pending.

21-4-82

The Administrative Department stated that the recovery of Rs. 17, 094/- had been verified by Audit. The case for the balance amount of Rs. 11, 443/- was in the court. The Committee directed that progress of the case in respect of the balance amount should be reported to the Committee in its next meeting. The para was kept pending.

9-4-83

The Committee observed that the Court had appointed an Arbitrator who had given a decision. That decision was reportedly pending confirmation before the court. The para was kept pending.

11-6-83

1. Rs. 17, 094/-

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

2. Rs. 11, 443/-

The Administrative Department reported that the Arbitrator's award was still awaited. The item was kept pending till the receipt of the award.

17. Serial No. 17 page 62 of the Audit Report for the year 1978-79
read with para 112(xx) page 45 of the Audit Report for the year
1965-66 - Overpayment of Rs. 49, 071/-

21-4-82

The Administrative Department was asked to show the file regarding this para to the Public Accounts Committee for its examination. Thereafter this para would be resubmitted in the light of its advice. The para would remain pending.

18. Serial No. 18 page 62 of the Audit Report for the year 1978-79
read with para 112(viii) page 45 of the Audit Report for the
year 1965-66 - Excess payment of Rs. 9,827/-

25-7-83

The para having been settled, was dropped.

19. Serial No. 19 page 62 of the Audit Report for the year 1978-79
read with para 113(iii) page 45 of the Audit Report for the year
1965-66 - Irregular payment of Rs. 30,627/-

21-4-82

The para had already been settled, was dropped.

20. Serial No. 20 page 62 of the Audit Report for the year 1978-79
read with para 113(xiv) page 45 of the Audit Report for the year
1965-66 - Irregular payment of Rs. 21,876/-

25-7-83

The Committee accepted the recommendations of the Administrative Department that further consultation with the Department of Industries was necessary before Chief Secretary was approached for appointment of an Inquiry Officer. The Department was directed to make personal approach to get a reply from the Industries Department at the earliest. The para was kept pending.

21. Serial No. 21 page 62 of the Audit Report for the year 1978-79
read with para 115(v) page 45 of the Audit Report for the year
1965-66 - Misappropriation of stores worth Rs. 14,321/-

21-4-82

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

11-6-83

The para stood settled and dropped.

22. Serial No. 22 page 64 of the Audit Report for the year 1978-79
read with para 219 page 97 of the Audit Report for the year
1967-68 - Demurrage charges of Rs. 38,795/-

21-4-82

In view of the explanation of the Administrative Department furnished by it in writing as well as orally before the Committee, it was decided that the amount of Rs. 6,799/- should be got written off by the competent authority and verified by Audit. The para was kept pending.

15-9-82

The para was dropped subject to necessary adjustments and verification by Audit.

23. Serial No. 23 page 64 of the Audit Report for the year 1978-79 read with para 167 page 83 of the Audit Report for the year 1967-68 - Loss of stores worth Rs. 8,038/-

21-4-82

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

11-6-83

The verification of adjustment having been made by Audit, the para was settled and dropped.

26-7-83

The para had been settled and was dropped.

DRAFT PARAS 1955-56

24. Para 16(a)15(iii) page 16 of the Audit Report for the year 1955-56 - Excess payment of Rs. 18,879/-

25-7-83

The Administrative Department stated that the case for write off had been referred to the Finance Department on 23-7-1983. The Committee directed the Administrative Department to get the write off expedited. The para was kept pending.

25. Para 16(a)17(ii) page 17 of the Audit Report for the year 1955-56 - Shortage of stores worth Rs. 45,047/-

25-7-83

The consideration of the para was deferred. The Administrative Department was directed to ensure recovery of Rs. 11,855/43 from the pension of Mr Maqbool-ur-Rahman, retired Sub Engineer. The Administrative Department was asked to resubmit the para with a certificate to the effect that recovery had been made. The para was kept pending.

26. Para 16(a)19 page 17 of the Audit Report for the year 1955-56 - Non-recovery of dues amounting to Rs. 11,773/-

9-4-83

The para was settled and dropped,

DRAFT PARAS 1956-57

27. Para 17(a)47(iii) page of the Audit Report for the year 1956-57 - Excess payment of Rs. 1,441/-

25-7-83

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

28. Para 17(a)48(2) page of the Audit Report for the year 1956-57 - Excess payment of Rs. 8,983/-

26-7-83

The excess payment involved having been made good and the disciplinary action taken, the para stood settled and was dropped.

29. Para 17(a)60 page of the Audit Report for the year 1956-57 - Loss of Rs. 1,932/-

25-7-83

The Committee observed that there being no prospect of effecting recovery of Rs. 1,932/-, the amount be got written off. The para was kept pending.

30. Para 17(a)64 page of the Audit Report for the year 1956-57 - Shortage of stock worth Rs. 14,027/-

25-7-83

- (i) The amount of Rs. 6,965/86 recoverable from non-muslims was dropped from this para, as there was no likelihood of its recovery being effected, but this amount should stand in the books of the Department;
- (ii) Recoveries in respect of other items should be got verified by Audit.
- (iii) The recovery of Rs. 1,000/- from Mr Muhammad Nazir, Sub Engineer may be got written off, as he had since expired.
- (iv) The balance amount of Rs. 350/- due from XEN, Shah Kot Division should be recovered and got verified by Audit.

The para was kept pending.

DRAFT PARAS 1957-58

31. Para 17(a)19(3) page of the Audit Report for the year 1957-58 -
Shortage of stores worth Rs. 2, 557/-

26-7-83

The recovery of the full amount involved having been effected and verified by Audit, the para was dropped.

32. Para 17(a)26(i) page of the Audit Report for the year 1957-58 -
Non-recovery of lease money of Rs. 81, 200/-

25-7-83

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

33. Para 17(a)29 page of the Audit Report for the year 1957-58 -
Shortage of stock worth Rs. 55, 000/-

25-7-83

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

DRAFT PARAS 1958-59

34. Para 17(a)18(1) page of the Audit Report for the year 1958-59 -
Shortage of stores worth Rs. 2, 61, 040/-

9-4-83

The para was referred to the Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad for detailed examination and report back to the Committee.

35. Para 17(a)20(5) page of the Audit Report for the year 1958-59 -
Undue Financial Aid to the contractors Rs. 39, 775/-

25-7-83

The Committee observed that out of the amount of Rs. 12, 754/49, the amount of Rs. 9, 249/34 had been recovered as arrears of land revenue through collector, but the contractor had obtained a stay order. The Department was directed to make an application to the court for being impleaded as a party to the case.

As regards the amount of Rs. 3, 508/06, the Department was directed to approach the Finance Department for sanctioning its write off. The para was kept pending.

36. Para 17(a)22(4) page of the Audit Report for the year 1958-59 -
Overpayment of Rs. 3, 152/-

26-7-83

The accountal/recovery of the amount involved having been verified by Audit, the para was dropped.

37. Para 17(a)23(1) page of the Audit Report for the year 1958-59 -
Loss of Rs. 2,280/-

26-7-83

The Committee directed that the recoveries made and write off sanctioned should be got verified by Audit. Subject to verification of recoveries and write off by Audit, the para was dropped.

DRAFT PARAS 1959-60

38. Para 17(a)23(4) page of the Audit Report for the year 1959-60 -
Shortage of material worth Rs. 3,122/-

26-7-83

The Committee expected that the Administrative Department would make all possible efforts to ensure recovery of Rs. 1,209/50 from the Pension of the official concerned as and when he drew his Pension. Subject to verification of recovery of the amount by Audit, the para was dropped.

39. Para 17(a)23(6) page of the Audit Report for the year 1959-60 -
Shortage of stores worth Rs. 5,447/-

26-7-83

The Administrative Department stated that the balance amount of Rs. 88/- had been deposited. Subject to verification of deposit of the amount by Audit, the para was dropped.

DRAFT PARAS 1960-61

40. Para 17(a)40(2) page 30 of the Audit Report for the year 1960-61 -
Shortage of stores worth Rs. 3,436/-

25-7-83

The para was dropped subject to verification of recovery of Rs. 314/03 by Audit.

41. Para 17(a)40(9) page 31 of the Audit Report for the year 1960-61 -
Financial loss to Government worth Rs. 27,859/-

26-7-83

The recovery of the total amount involved having been made and verified by Audit, the para was dropped.

42. Para 17(a)47(ii) page 42 of the Audit Report for the year 1960-61 -
Misappropriation of stores worth Rs. 2,105/-

25-7-83

The Administrative Department stated that recovery of Rs. 64/- had been effected from Mr Abdul Haq, Sub Engineer.

and the same had been verified by Audit. As regards the recovery of Rs. 2,090/- from Mr Muhammad Shafi, ex-SDO which was to be recovered as arrears of land revenue, the Committee directed that the same should be got written off as there was no possibility of recovery being effected. Subject to verification of write off by Audit, the para was dropped.

DRAFT PARAS 1961-62

43. Para G-35-5(iii) page 103 of the Audit Report for the year 1961-62 - Non-recovery of Government dues of Rs. 21,897/57

7-4-83

The para was settled and dropped.

44. Para G-35-5(v) page 103 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 4,150/-

25-7-83

The consideration of the para was deferred. The Administrative Department was directed to ensure recovery of Rs. 3,235/- from the pension of Mr Maqbool-ur-Rehman, retired Sub-Engineer. The Department was asked to resubmit the para with a Certificate to the effect that the recovery had been made. The para was kept pending.

45. Para 17(a)141 page 40 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 5,326/-

21-4-82

The para was dropped subject to verification by Audit of the sanction to write off and adjustment of the amount.

26-7-83

The para had been settled and was dropped.

46. Para 17(a)151 page 41 of the Audit Report for the year 1961-62 - Non-recovery of Rs. 5,824/-

9-4-83

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

47. Para 17(a)154 page 42 of the Audit Report for the year 1961-62 - Un-authorised payment of Rs. 13,658/-

7-4-83

The Committee directed the Administrative Department that -

(i) the write off in respect of Rs. 18,177/- should be pursued with the Finance Department. So far as the case against Messrs Saleem and Manzoor was concerned, it should be dropped subject to informal warning that they should be careful in future.

(ii) Since Mr Muhammad Iqbal Shah, Sub Divisional Officer had died, no action against him was possible.

Subject to the comment at (i) above, the rest of the para was dropped.

48. Para 17(a)155 page 42 of the Audit Report for the year 1961-62 - Un-authorised payment of Rs. 4,590/-

26-7-83

The Committee noted that as the relevant record was not available, the Administrative Department was not in a position to satisfy the Audit. As the objection related to the year 1961-62 and the amount involved was small (Rs. 4,590/- only), there was no option except to treat the matter as settled. The para was dropped.

49. Para 17(a)172 page 45 of the Audit Report for the year 1961-62 - Shortage of stores worth Rs. 6,144/-

26-7-83

The para had been settled and was dropped.

50. Para 17(a)187 page ____ of the Audit Report for the year 1961-62 - Excess payment of Rs. 4,526/- to the contractors

26-7-83

The Administrative Department stated that an amount of Rs. 1,891/59 was recoverable from Mr Abdur Rehman, Contractor. The other amounts having been recovered and verified by Audit, the para was kept pending in respect of Rs. 1,891/59 only.

51. Para 34 page 118 of the Audit Report for the year 1961-62 - Misappropriation of stores worth Rs. 23,967/-

26-7-83

The para was discussed at length. The Committee accepted the Report of Chief Engineer, Irrigation, Multan. Since the recovery imposed had been effected and verified, the para was dropped.

DRAFT PARAS 1963-64

- 52. Para 56(iii) page 27 of the Audit Report for the year 1963-64 -
Shortage of material amounting to Rs. 6,278/-**

26-7-83

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

- 53. Para 56(viii) page ____ of the Audit Report for the year 1963-64 -
Shortage of T&P articles worth Rs. 12,105/-**

26-7-83

The para had been settled and was dropped.

- 54. Para 56(xii) page 28 of the Audit Report for the year 1963-64 -
Shortage of stores worth Rs. 5,392/-**

9-4-83

The para was settled and dropped.

- 55. Para 56(XXXV) page ____ of the Audit Report for the year 1963-64 -
Shortage of stores worth Rs. 6,056/40**

26-7-83

The recovery of total amount involved having been verified by Audit, the para was dropped.

DRAFT PARAS 1965-66

- 56. Para 111(iii) page 148 of the Audit Report for the year 1965-66 -
Shortage of stock material worth Rs. 14,527/-**

25-7-83

The sanction to the write off of Rs. 1,313/- and Rs. 1,290/- had been accorded. The para was dropped subject to verification of the write off by Audit.

- 57. Para 111(v) page 149 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 5,782/-**

25-7-83

Subject to verification of the write off of Rs. 3,804/- and its adjustment by Audit, the para was dropped.

- 58. Para 111(x) page 150 of the Audit Report for the year 1965-66 -**
Short receipt of material worth Rs. 2,42,119/-

9-4-83

The para was transferred to the Industries and Mineral Development Department which should submit the Working Paper.

- 59. Para 111(xi) page 150 of the Audit Report for the year 1965-66 -**
Shortage of stock material worth Rs. 1,32,553/-

9-4-83

The recovery of Rs. 5,563/- had been verified by Audit. Recovery of the amounts of Rs. 3,721/- and Rs. 108/- should also be got verified by Audit. As the case about the remaining amount of Rs. 1,23,161/- was sub judice, the para would remain pending.

26-7-83

The Committee directed the Administrative Department that the para should be submitted afresh in the light of the decision of the Supreme Court. The Committee would like to examine whether there were any issues which deserved consideration. The para was kept pending.

- 60. Para 111(xii) page 153 of the Audit Report for the year 1965-66 -**
Shortage of stores worth Rs. 5,277/-

26-7-83

The accountal/recovery of the full amount involved having been verified by Audit, the para was dropped.

- 61. Para 111(xxii) page 153 of the Audit Report for the year 1965-66 -**
Shortage of stores worth Rs. 1,90,439/-

26-7-83

The Committee directed the Administrative Department that the adjustment of Rs. 1,58,963/15 should be made as "Loss of Stock". Taking into account the amount already verified, the balance left was only Rs. 5,933/- which was under correspondence with the Army Authorities. As this was an old case and was of inter governmental transfer, the Committee considered that it would be better if this amount was written off. Subject to write off and its verification by Audit, the para was dropped.

- 62. Para 111(xxiv) page 155 of the Audit Report for the year 1965-66 -**
Shortage of stock and T&P articles worth Rs. 51,966/-

25-7-83

The Administrative Department stated that full amount of Rs. 3,348/97 had been recovered. Subject to verification of recovery of the amount by Audit, the para was dropped.

- 63. Para 111(XXXI) page 155 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 11,437/-**

9-4-83

The Committee observed that the recovery of the reduced amount of Rs. 1,105/- had been started but unfortunately it was only started from the last month, whereas the orders for the recovery were issued in August 1976. The Administrative Department was directed to look into the matter for such inordinate delay in taking action on the orders issued by the Department. Subject to verification of recovery by Audit, the para was dropped.

- 64. Para 111(XXXIX) page 155 of the Audit Report for the year 1965-66 -
Shortage of stores worth Rs. 5,958/-**

26-7-83

The account/recovery of the entire amount involved having been verified by Audit, the para was dropped.

- 65. Para 112(ix) page 160 of the Audit Report for the year 1965-66 -
Non-recovery of Rs. 9,674/-**

25-7-83

Subject to verification of recovery and its adjustment by Audit, the para was dropped.

- 66. Para 112(XXXV) page 166 of the Audit Report for the year 1965-66 -
Excess payment of Rs. 8,675/-**

9-4-83

The para was settled and dropped.

- 67. Para 114(vii) page 172 of the Audit Report for the year 1965-66 -
Loss of Rs. 10,652/-**

26-7-83

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

- 68. Para 114(viii) page 172 of the Audit Report for the year 1965-66 -
Loss due to unserviceable material amounting to Rs. 1,41,303/-**

9-4-83

The Departmental representative stated that the case had been referred to the Divisional Disposal Committee. The Director General, Audit & Accounts (Works) pointed out that that was within the competence of the Administrative Department itself. The Committee directed the Administrative Department to check up the position and if they were competent, urgent action should be taken. The para was kept pending.

26-7-83

The Administrative Department stated that recovery of Rs. 40,852/-, Rs. 35,895/- and Rs. 4,364/- had been verified by Audit. The loss, therefore, stood reduced to that extent. The para was kept pending for settlement of the balance amount between Audit and the Administrative Department.

69. Para 114(xi) page 173 of the Audit Report for the year 1965-66 - Loss due to unserviceable stock and T&P Articles amounting to Rs. 9,187/-

26-7-83

The Administrative Department stated that an amount of Rs. 154/- had been recovered. Subject to verification of the recovery by Audit, the item was dropped.

Recovery of the balance of Rs. 775/28 already stood verified by Audit. The item was dropped.

70. Para 115(x) page 174 of the Audit Report for the year 1965-66 - Loss of Rs. 7,609/-

9-4-83

The para was settled and dropped.

71. Para 116(iii) page 177 of the Audit Report for the year 1965-66 - Non-recovery of rent of a residential building Rs. 6,459/-

25-7-83

As the amount involved had been written off and the write off verified by Audit, the para was dropped.

72. Para 116(viii) page 178 of the Audit Report for the year 1965-66 - Non-recovery of Government dues amounting to Rs. 33,185/-

9-4-83

The Committee observed that an amount of Rs. 1,138/42, due from Sh Muhammad Ibrahim, Contractor, had been written off and verified by Audit. The item was dropped.

An amount of Rs. 6,901/- due from Mr Jafar Khan, Sub-Engineer was likely to be recovered from his gratuity. Subject to its recovery and verification by Audit, the item was also dropped.

As regards the non-accountal of bricks worth Rs. 6,177/42, the record was reportedly not available. The Committee advised the Administrative Department to obtain necessary condonation from the competent authority.

Subject to the above comments, the para to this extent was kept pending.

73. Para 117(x) page 181 of the Audit Report for the year 1965-66 -
Loss of Rs. 7,500/-

25-7-83

The Committee directed the Administrative Department to resubmit the para in the shape of a revised Working Paper, indicating whether anyone else was responsible for the loss. The para was kept pending.

DRAFT PARAS 1966-67

74. Para 126(iv) page 82 of the Audit Report for the year 1966-67 -
Shortage of T&P Articles worth Rs. 31,968/-

26-7-83

The accountal/write off of the loss involved having been verified by Audit, the para was dropped.

75. Para 126(vii) page 83 of the Audit Report for the year 1966-67 -
Shortage of trees and distance marks amounting to Rs. 5,214/-

26-7-83

The para had been settled and was dropped.

76. Para 126(xv) page 83 of the Audit Report for the year 1966-67 -
Shortage of stores worth Rs. 4,831/-

9-4-83

Subject to the write off of Rs. 4,036/- and its verification by Audit, the para was dropped.

77. Para 126(xvii) page v of the Audit Report for the year 1966-67 -
Shortage of stores worth Rs. 4,960/-

26-7-83

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

78. Para 129(ii) page ... of the Audit Report for the year 1966-67 -
Non-recovery of Rs. 6,459/- from lessees

25-7-83

The Committee observed that there was no hope of recovery of the sum of Rs.1,300/-, as the case was 24 years old and advised that the Chief Engineer (Irrigation) should remit the amount under powers vested in him. The para was dropped subject to verification by Audit.

79. Para 134 page 87 of the Audit Report for the year 1966-67 -
Excess payment of Rs. 3,180/-

26-7-83

The Committee observed that the case had already been settled by it on 24-5-1971. The Committee advised the Administrative Department to pursue the case of regularization and settle it within a period of 3 months. The para was kept pending.

80. Para 150(ii) page 98 of the Audit Report for the year 1966-67 -
Infructuous expenditure of Rs. 2,90,783/-

25-7-83

The Committee observed that the amount to be recovered has been reduced to Rs. 5,101/40. Subject to verification of recovery of this amount by Audit, the para was dropped.

DRAFT PARAS 1967-68

81. Para 157(ii) page 79 of the Audit Report for the year 1967-68 -
Shortage of stores worth Rs. 2,09,706/-

26-7-83

The write off having been sanctioned by the Finance Department, the para was dropped subject to adjustment of the amount of Rs. 76,610/28.

82. Para 157(vii) page 79 of the Audit Report for the year 1967-68 -
Shortage of stock and T & P Articles worth Rs. 9,358/-

26-7-83

The Administrative Department stated that recovery of Rs. 2,902/- had been made. Subject to verification of recovery by Audit, the para was dropped.

83. Para 157(xi) page 79 of the Audit Report for the year 1967-68 -
Shortage of stores worth Rs. 29,987/-

9-4-83

The Committee observed that out of the total amount of Rs. 29,987/-, only an amount of Rs. 8,938/- was recoverable from the Sub Engineer, Rana Muhammad Iqbal, as arrears of land revenue. The Administrative Department was asked to pursue the matter vigorously, and if the recovery could not be effected, then proceed with the write off after obtaining necessary certificate from the concerned Deputy Commissioner. The para was kept pending.

84. Para 157(xiii) page 80 of the Audit Report for the year 1967-68 -
Shortage of stores worth Rs. 6,287/-

9-4-83

The para was settled and dropped.

85. Para 162 page 82 of the Audit Report for the year 1967-68 -
Loss of Rs. 9,260/-

9-4-83

The Committee directed the Administrative Department to pursue the case for the write off at personal level. The para was kept pending.

26-7-83

The Administrative Department stated that the write off was under process in the Administrative Department. The Administrative Secretary also assured the Committee that if any undue delay on the part of any official was found, disciplinary action would be taken against the delinquent. The para was kept pending.

86. Para 176 page 85 of the Audit Report for the year 1967-68 -
Excess payment of Rs. 43,521/-

25-7-83

The Administrative Department took the stand that the directive of the Committee dated 16-3-1972 needed reconsideration as the facts on which this directive was based needed amplification and review. The Committee observed that it had to be ascertained whether the Committee should re-examine this case or not. For this purpose, the Committee directed that relevant files with a summary of the case should be sent by the Administrative Department to the Sub Committee of the Ad hoc Public Accounts Committee consisting of Mr. M.Z. Khan and Ch Fateh Muhammad. The Secretary of the Committee should fix the date of the meeting of the Sub Committee.

87. Para 179 page 86 of the Audit Report for the year 1967-68 -
Excess payment of Rs. 8,726/-

26-7-83

The para had been settled and was dropped.

88. Para 206 page 93 of the Audit Report for the year 1967-68 -
Fictitious expenditure of Rs. 88,913/-

9-4-83

The para was referred to the Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad for detailed examination and report back to the Committee. The Administrative Department was directed to submit a self contained paper

on the subject for examination by the Sub Committee and to produce the relevant record as and when demanded by it.

DRAFT PARAS 1968-69

89. Para 98 page 68 of the Audit Report for the year 1968-69 -
Excess payment of Rs. 7, 658/-

7-4-83

The Committee observed that an amount of Rs. 3, 783/36 had been recovered and verified. An amount of Rs. 1, 663/62 would be transferred from contractors' Accounts against that recovery and would be got verified by Audit. As regards the balance of Rs. 2, 201/62, the Department should resubmit this para outlining the responsibility of the official concerned. The para was kept pending.

90. Para 103(i) page 70 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 21, 330/-

7-4-83

The Committee directed the Administrative Department to expedite the recovery. The para was kept pending.

91. Para 103(vi) page 70 of the Audit Report for the year 1968-69 -
Shortage of fuel wood costing Rs. 7, 937/-

26-7-83

The recovery of Rs. 3, 737/- and the write off of Rs. 4, 200/- having been verified by Audit, the para was dropped.

92. Para 103(viii) page 70 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 7, 828/-

26-7-83

- (i) The amount of Rs. 2, 501/- having been recovered and the recovery having been verified by Audit, the item was dropped.
- (ii) The irrecoverable amount of Rs. 2, 326/82 had reportedly been written off by the competent authority. Subject to verification of the write off by Audit, the item was dropped.

93. Para 103(xiii) page 71 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 3, 54, 966/-

25-7-83

The Committee observed that there was some discrepancy in the figures of the Administrative Department and the Audit. The Department was directed to reconcile the figures with the Audit. The para was kept pending.

94. Para 103(xv) page 71 of the Audit Report for the year 1968-69 -
Shortage of stores worth Rs. 14,507/-

26-7-83

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

95. Para 106 page 72 of the Audit Report for the year 1968-69 -
Loss of Rs. 17,312/- due to theft of stores

7-4-83

- (i) The Committee directed the Administrative Department to ensure that departmental representative should invariably be deputed for attending the Court on each date of hearing and report back the latest position in detail.
- (ii) The amount of Rs. 356/12, having been recovered and verified, the item was dropped. Reconciliation of the amount of Rs. 15/54 should also be expedited.

The para in respect of the amount of Rs. 7,547/84 was reportedly sub judice. The same was kept pending.

96. Para 112 page 74 of the Audit Report for the year 1968-69 -
Non-recovery of stores of Rs. 35,089/-

9-4-83

The para was settled and dropped.

97. Para 122 page 76 of the Audit Report for the year 1968-69 -
Infructuous expenditure worth Rs. 3,18,316/- for interest charges on land compensation payment

26-7-83

The Committee observed that the responsibility for non-payment did not lie on the Administrative Department. As such, the para was dropped.

98. Para 157(vi) page 79 of the Audit Report for the year 1968-69 -
Shortage of stock worth Rs. 33,538/-

26-7-83

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

DRAFT PARAS 1970-71

99. Para 93(ii) page 45 of the Audit Report for the year 1970-71 -
Loss due to missing distance marks amounting to Rs. 8,900/-

26-7-83

The para had been settled and was dropped.

100. Para 101 page 47 of the Audit Report for the year 1970-71 -
Loss of Rs. 28,956/-

26-7-83

The Administrative Department explained that the case for the write off had been sent to the Finance Department on 16-7-1983. The Committee directed the Administrative Department to pursue the case. The para was kept pending.

101. Para 102 page 47 of the Audit Report for the year 1970-71 -
Excess payment of Rs. 5,792/-

26-7-83

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

102. Para 108(2) page 49 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 32,533/-

9-4-83

The Committee noted that the Administrative Department had done nothing to implement the directive of Public Accounts Committee dated 25-1-1982, and observed that the Department should have moved energetically in carrying out its directives. The para was kept pending.

103. Para 108(3) page 49 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 3,00,602/-

9-4-83

The Committee observed that the case had been decided in favour of the Government and recovery of the amount of Rs. 43,736/60 as arrears of land revenue was under process. The para was kept pending.

104. Para 108(9) pages 49-50 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 5,447/-

7-4-83

The para was dropped as the amount was included in para 11(5) for the year 1975-76,

105. Para 110 page 51 of the Audit Report for the year 1970-71 -
Non-accountal of Rs. 9,753/24

26-7-83

The case was discussed at length by the Committee and it transpired that the material amounting to Rs. 7,827/48 was issued to work but proper record of its consumption was not kept. A departmental inquiry had established the fact of the consumption. The Administrative Department stated that they had decided to condone the irregularity of the procedure. Since condonation required concurrence of the Finance Department, a copy of the condonation order should be sent to the Finance Department.

Since the amount of Rs. 1,925/76 had been written off and the write off had been verified by Audit, the para was dropped.

106. Para 112 page 51 of the Audit Report for the year 1970-71 -
Non-recovery of cost of work done amounting to Rs. 92,35,000/-

9-4-83

The Committee directed the Administrative Department to reconcile the figures and submit a revised Working Paper for consideration by the Ad hoc Public Accounts Committee.

As regards the unresponded debits amounting to Rs. 19,38,445/-, a detailed list be compiled and target date fixed. For this purpose a Divisional Accountant should be detailed to visit various Divisions concerned to have the job completed. The para was kept pending.

107. Para 114 page 52 of the Audit Report for the year 1970-71 -
Shortage of stores worth Rs. 12,500/-

26-7-83

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

DRAFT PARAS 1971-72

108. Para 51 pages 44-45 of the Audit Report for the year 1971-72 -
Non-recovery of Rs. 71,92,573/-

25-7-83

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

109. Para 55(i) page 46 of the Audit Report for the year 1971-72 -
Shortage of stores worth Rs. 2,33,569/-

9-4-83

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

110. Para 55(ii) page 46 of the Audit Report for the year 1971-72 -
Shortage of stores worth Rs. 54,475/-

25-7-83

The Committee directed that the relevant record should be produced to Audit for verification. The para was kept pending.

DRAFT PARAS 1972-73

111. Para 84(6) page 44 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 29,682/-

25-7-82

The Committee directed that an amount of Rs. 858/-, due from Sh Faiz Ali, should be got written off and verified from Audit.

Out of Rs. 11,582/-, a sum of Rs. 5,960/- had been recovered from Mr Mushtaq Ali Shah and the recovery had been verified by Audit. The recovery of the balance amount was reportedly in progress. The Committee directed that this should be expedited.

As regards Rs. 11,282/- recoverable from Mr Muhammad Sarwar, Sub Engineer, who was absconding, the Committee directed that departmental action against him should be instituted after giving him a notice through Press to appear. Simultaneously a criminal suit should also be lodged against him. The para was kept pending.

112. Para 84(7) page 44 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 12,957/-

7-4-83

Subject to verification of recovery of Rs. 6,147/61 and write off in respect of the remaining items amounting to Rs. 6,809/39 by Audit, the para was dropped.

113. Para 84(8) page 44 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 8,095/-

26-7-83

The balance amount of Rs. 187/- having been recovered and the recovery having been verified by Audit, the para was dropped.

114. Para 87 page 46 of the Audit Report for the year 1972-73 -
Loss of stores worth Rs. 16,980/- due to theft

9-4-83

The para was settled and dropped.

115. Para 88 page 46 of the Audit Report for the year 1972-73 -
Loss of revenue amounting to Rs. 17,160/-

25-7-83

The write off having been sanctioned by the Finance Department and verified by Audit, the para was dropped.

116. Para 89 page 46 of the Audit Report for the year 1972-73 -
Non-recovery of cost of stores worth Rs. 6,96,535/-

9-4-83

The Committee directed the Administrative Department to expedite the matter. The consideration of the para was deferred.

117. Para 90 page 46 of the Audit Report for the year 1972-73 -
Blocking up of capital amounting to Rs. 39,19,247/-

9-4-83

The Departmental representative stated that stores worth Rs. 8,60,173/- had already been issued. The Administrative Department was asked to get the same verified by Audit.

The Administrative Department further stated that stores worth Rs. 1,32,753/05 had been auctioned. Out of this, Rs. 1,09,670/- had been verified by Audit. The Administrative Department was asked to get the balance verified by Audit.

Regarding the balance stores worth Rs. 6,24,914/-, a survey should be carried out to determine the serviceable and unserviceable articles. The remaining stores should be disposed of with the sanction of the competent authority.

The Committee noted with regret that although it had given directive on the 1st April 1981 to carry out a survey and the Administrative Department undertook to do it within three months, but there was no progress in that behalf. The Administrative Department was asked to furnish explanation for that abnormal delay.

118. Para 91 page 46 of the Audit Report for the year 1972-73 -
Loss of stores worth Rs. 7,500/-

26-7-83

The para had been settled and was dropped.

119. Para 95 page 47 of the Audit Report for the year 1972-73 -
Loss due to theft of material amounting to Rs. 11,300/-

26-7-83

The para had been settled and was dropped.

120. Para 96(5) page 48 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 17,009/-

7-4-83

The Administrative Department was directed to take up the matter of delay in action by the SHO, Chung with the I.G. Police. So far as the action about recovery as arrears of land revenue was concerned, the matter should also be taken up with the Deputy Commissioner. The para was kept pending.

121. Para 96(7) page 49 of the Audit Report for the year 1972-73 -
Shortage of stock and T&P Articles worth Rs. 10,004/-

25-7-83

The Committee directed that the recoveries so far made should be got verified by Audit. As regards Rs. 446/-, the Departmental Inquiry was reportedly being conducted against Mr Abdul Aziz, Sub Engineer. The Department was directed to expedite the inquiry. The Committee further observed that a difference of Rs. 19/- should be reconciled by the Department with the Audit by producing the relevant record. The para was kept pending only in respect of the amount of Rs. 446/-.

122. Para 96(8) page 49 of the Audit Report for the year 1972-73 -
Shortage of stores worth Rs. 24,000/-

7-4-83

Subject to the Administrative Department's getting the transfer of four diesel engine pumping sets and recovery of Rs. 1,840/- verified by Audit, the para was dropped.

123. Para 98 page 49 of the Audit Report for the year 1972-73 -
Loss of Rs. 86,520/-

9-4-83

The reduced amount of Rs. 470/- had been reportedly recovered from the Contractor. Subject to verification of recovery by Audit, the para was dropped.

124. Para 101 page 50 of the Audit Report for the year 1972-73 -
Loss of Government material worth Rs. 2,79,700/- due to theft

25-7-83

The para was kept pending as the matter was reportedly under consideration between the Administrative Department and the WAPDA. The Department was directed to resubmit the para giving the latest position of the case in the light of the decision arrived at.

125. Para 104 page 51 of the Audit Report for the year 1972-73 -
Non-recovery of Rs. 4,29,488/- on account of sale of water

25-7-83

The recovery of Rs. 48,192/88 having been effected and verified by Audit, the para was dropped.

DRAFT PARAS 1973-74

126. Para 9 page 21 of the Audit Report for the year 1973-74 -
Loss of Rs. 1,09,000/- due to theft of Government Stores

25-7-83

The para was kept pending as the matter was reportedly under consideration between the Administrative Department and the WAPDA. The Department was directed to resubmit the para giving the latest position of the case in the light of the decision arrived at.

127. Para 11 page 21 of the Audit Report for the year 1972-73 -
Loss to Rs. 11,028/- on repair of a Government Jeep met an accident

25-7-83

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

DRAFT PARA 1974-75

128. Para 5 page 18 of the Audit Report for the year 1974-75 -
Theft of material worth Rs. 10,712/-

9-4-83

The Committee directed the Administrative Department to get the reduction of the amount from Rs. 10,712/- to Rs. 100/- verified by Audit alongwith recovery of the balance amount of Rs. 100/-. Subject to the above remarks, the para was dropped.

DRAFT PARAS 1975-76

129. Para 11(2) page 23 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 79,226/-

7-4-83

The Committee observed that the inquiry under Efficiency and Discipline Rules had not so far been instituted. Enough delay had already taken place in that case. The Committee directed the Administrative Department that inquiry should be completed in three months' time without fail. The para was kept pending.

130. Para 11(3) page 23 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 2,06,875/-

25-7-83

The Committee directed the Administrative Department to produce the relevant record to Audit for verification. The para was kept pending.

131. Para 11(4) page 23 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 5,383/-

9-4-83

The para was settled and dropped.

132. Para 11(5) page 23 of the Audit Report for the year 1975-76 -
Shortage of T&P Articles worth Rs. 29,795/-

7-4-83

The Committee directed the Administrative Department to complete the progress of write off in one month's time. The para was kept pending.

133. Para 11(6) page 23 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 31,847/-

9-4-83

The Committee directed the Administrative Department to expedite the write off of T&P Articles worth Rs. 31,847/-, which were reported lost during 1965 emergency. Subject to verification of the write off, the para was dropped.

134. Para 11(7) page 24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 15,928/-

25-7-83

The Administrative Department stated that the recovery of Rs. 4,427/- had been effected and verified, leaving a balance of Rs. 3,891/20. The Department further stated that out of this amount, a sum of Rs. 219/- had been recovered but the recovery was yet to be got verified by Audit and that the balance of Rs. 3,672/20 was irrecoverable as the officer concerned had since died. The Committee directed the Administrative Department to approach the Finance Department for sanctioning the write off. The para was kept pending.

135. Para 11(8) page 24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 11,536/-

26-7-83

Subject to verification of credit of Rs. 2,703/39 being afforded by the Accountant General, Punjab, the para was dropped.

136. Para 11(9) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 25,564/-

7-4-83

The para was settled and dropped.

137. Para 11(10) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stock worth Rs. 14,792/-

7-4-83

The para was settled and dropped.

138. Para 11(11) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 15,434/-

7-4-83

The Committee directed the Administrative Department to submit the Working Paper after indicating the latest position. The para was kept pending.

139. Para 11(12) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 72,876/-

7-4-83

The official concerned had reportedly filed an appeal against the recovery of Rs. 5,392/73. The para was kept pending.

140. Para 11(13) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 45,182/-

9-4-83

The Committee directed the Administrative Department to effect recovery of the amount of Rs. 2,025/- and also take disciplinary action against the official concerned. Subject to verification of the recovery and taking of disciplinary action, the para was dropped.

141. Para 11(14) pages 23-24 of the Audit Report for the year 1975-76 -
Shortage of stores worth Rs. 16,883/-

9-4-83

The Committee directed the Administrative Department to ask the Chief Engineer Irrigation, Faisalabad Region and Superintending Engineer concerned to attend the next meeting of the Ad hoc Public Accounts Committee to explain their position. The para was kept pending.

26.7.83

The Administrative Department explained that in compliance with the PAC directive dated 9-4-1983, the Chief Engineer Irrigation, Faisalabad Region and the Superintending Engineer

concerned had been directed to attend the present meeting in order to explain their position with regard to this para. The Committee regretted to note that the Officers concerned failed to comply with these directions. The Committee directed the Administrative Department to ensure their attendance in the next meeting. The para was kept pending.

142. Para 11(15) pages 23-24 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 5,800/-

7-4-83

The Committee directed the Administrative Department to get the inquiry expedited. The para was kept pending.

143. Para 11(16) pages 24-25 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 31,641/-

9-4-83

The Committee observed that only a sum of Rs. 570/- was recoverable. The Administrative Department assured that the recovery would be made. Subject to verification of the recovery by Audit, the para was dropped. The Committee also directed the Administrative Department to get the pending verifications expedited.

144. Para 11(17) pages 24-25 of the Audit Report for the year 1975-76 - Shortage of stores worth Rs. 5,238/-

9-4-83

The Committee observed that the recovery of Rs. 1,000/- had already been made and the rest was to be recovered from the Sub Engineer's salary. Subject to verification of the recovery by Audit, the para was dropped.

145. Para 12 page 25 of the Audit Report for the year 1975-76 - Loss of Rs. 4,37,678/- to Government

9-4-83

The para was referred to the Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fazal Muhammad for detail examination and report back to the Committee. The Administrative Department was directed to submit a self-contained paper on the subject for examination by the Sub-Committee and to produce the relevant record as and when demanded by it.

146. Para 13 page 26 of the Audit Report for the year 1975-76 - Loss of Rs. 45,094/- due to theft of material

9-4-83

The Committee directed the Administrative Department to recover the amount of Rs. 784/- from the Sub Engineer, Shahid Hussain and get the amounts of Rs. 670/- and Rs. 650/-

written off by the competent authority. Subject to the recovery/write off being verified by Audit, the para was dropped.

147. Para 14 page 26 of the Audit Report for the year 1975-76 -
Excess payment of Rs. 39,765/- on account of Carriage of Dehris

9-4-83

The Administrative Department had reportedly shown the relevant record to Audit to their satisfaction. The para was dropped.

148. Para 15 page 26 of the Audit Report for the year 1975-76 -
Excess payment of Rs. 22,173/-

26-7-83

The Committee directed the Administrative Department to pursue the recovery as arrears of land revenue. The para was kept pending.

DRAFT PARAS 1977-78

149. Para 19 page 46 of the Audit Report for the year 1977-78 -
Payment of Rs. 44,758/- for work shown in record but not actually done

25-7-83

The matter being sub judice, the para was kept pending. In so far as the payment of Rs. 14,000/- to Mr Asghar Ali, Contractor was concerned, the Public Accounts Committee would examine it for further necessary action. The Department should submit revised Working Paper giving detailed particulars of the case.

150. Para 21 page 46 of the Audit Report for the year 1977-78 -
Fictitious issue of stores worth Rs. 5,880/-

26-7-83

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

151. General:

21-4-82

After disposal of the Working Paper submitted by the Irrigation Department, the Committee, in its meeting held on 21-4-1982, noted that their Working Paper included only 19 paras, whereas at least 80 paras did not figure therein, nor had those relating to the Appropriation Accounts. The Committee felt unhappy about this state of affairs and decided to address the Secretary Irrigation Deptl officially in the matter to ensure that all the outstanding paras were disposed of expeditiously.

152. General:7-4-83

The Ad hoc Public Accounts Committee noted that the progress in resolving audit objections of the Irrigation and Power Department continued to be very slow. Reasons for the lack of progress were discussed in detail at the meeting and in order to enable the Administrative Department to clear the arrears, a request was made to Alhaj Khawaja Habib-ur-Rahman to spare some time to examine the question in detail and to suggest ways and means for achieving the desired results.

Khawaja Sahib may draw up the programme at his convenience in consultation with the Administrative Department.

**REPORT OF THE SUB COMMITTEE OF THE
AD HOC PUBLIC ACCOUNTS COMMITTEE**

ON

(i) Appropriation Accounts for the year 1977-78 -

Grant No. 9-Irrigation Working Expenses -
B(b)(16) - Excess Rs. 61,153/-

(ii) Appropriation Accounts for the year 1978-79 -

Grant No. 9-Irrigation Working Expenses -

(i) B(b)(12) - Excess Rs. 2,39,525/-

(ii) B(b)(13) - Excess Rs. 1,40,082/-

(iii) B(b)(15) - Excess Rs. 2,09,315/-

(iv) B(b)(16) - Excess Rs. 1,89,192/-

(v) B(b)(8) - Excess Rs. 5,43,112/-

The above Appropriation Accounts were referred by the Ad hoc Public Accounts Committee on 16th and 18th September 1982 to its Sub Committee consisting of Alhaj Khawaja Habib-ur-Rahman and Ch Fateh Muhammad for detail examination. The Sub Committee examined the relevant record in its meetings held on 24-1-1983, 31-1-1983, 28-4-1983 and 11-5-1983.

It was seen that budget is prepared by the Irrigation & Power Department on the basis of all the tubewells working under that Department and approved on this basis by the Finance Department. It is the Irrigation and Power Department which then makes the distribution schemewise which is furnished to the Finance Department for inclusion in the Budget. In order to get at the root of the excesses, the Department was asked to submit a note regarding the distribution made by them schemewise for inclusion in the budget estimates of 1977-78 and 1978-79 in respect of the tubewells. This they did. From this statement it was observed that in 1977-78, there was an overall saving of Rs. 66,32,024/- and in 1978-79 of Rs. 34,55,357/-. From this it is evident that adequate funds were available with the Department for re-appropriation to cover the excesses, but this was not done. The reasons for this appears to be that the Secretary,

Irrigation and Power had not been exercising his duties as the Principal Accounting Officer by keeping a close watch on the flow of expenditure so as to keep it within the Budget.

The reasons for the excesses in both the years in respect of the above schemes were stated to be the rise in tariff by WAPDA and increase in other expenses. These factors applied to all the schemes. It was, however, observed by reference to a statement by the Department that, in most of the cases, there were savings. This means that adequate funds were provided despite these increases. As pointed out above, the obvious reason is that the budget had not been framed correctly and proper control was not exercised over the flow of expenditure. The Department stated that forms regarding monthly expenditure figures have since been issued to their subordinate Officers. They have been directed to submit them regularly each month showing the expenditure incurred in that month. On their receipt in the Irrigation & Power Department, these statements would be consolidated in the register so as to keep a watch over the proper flow of expenditure. This expenditure control will also help when making re-appropriations and surrenders of funds. This procedure is laid down by the rules but was not being observed. Had it been followed in the past the present situation would not have arisen.

We may drop the items with the observation that the Department should strictly abide by the procedures with regard to preparation of budget estimates and exercising control over the flow of expenditure.

27-8-83

..... Before adjourning the meeting, the Committee decided to close further examination of the Accounts for the year 1978-79. The Committee directed its Secretariat to prepare Report of the Ad hoc Public Accounts Committee of the said Accounts for presentation to the Provincial Government.

CHAPTER XV**DIRECTIVES & INSTRUCTIONS ISSUED BY THE COMMITTEE**

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAC/Gen/83/2431

From Mr Muhammad Mahbub Abbasi
 Secretary

Provincial Assembly of the Punjab

To ALL THE ADMINISTRATIVE SECRETARIES (By Name)
 GOVERNMENT OF THE PUNJAB
 LAHORE

Dated LAHORE, the 21st June 1983

Subject: REGULAR AND TIMELY RECONCILIATION OF DEPARTMENTAL FIGURES WITH THOSE BOOKED BY THE AUDIT OFFICE AND ACCEPTANCE THEREOF

Sir:

I am directed to state that it has been observed by the Ad-hoc Public Accounts Committee during its deliberations that in a large number of cases savings and excesses shown in the Appropriation Accounts arose due to the fact that errors and omissions in the Departmental figures or those booked by the Audit Office had not been rectified before the Accounts for that year had been closed. Such errors and omissions could have been corrected if regular and timely reconciliation of figures had been effected in terms of para 12 of the Punjab Budget Manual. It is regretted that in most cases this is not being done. The Heads of Departments blame the Audit Office and vice versa.

2. The Committee were informed that recently a circular has been issued by the Accountant General, Punjab to all the Heads of Departments No. TM II/1-1/82-83/551, dated 7-6-1983. The Committee requests that its contents be strictly complied with by all concerned. In particular it may be ensured that the quarterly programme prepared by Audit is observed and acceptance duly furnished to the Audit Office after necessary verification. For this in order to facilitate the work Heads of Departments should also see that representation sent to the Audit Office are fully familiar with the task in hand and always take with them the relevant record and supporting documents maintained for the purpose.

3. In order to improve the position /more the Committee suggests that the work of reconciliation should be overseen directly by a Grade 18 Officer in the Audit Office. All Heads of Departments should be informed of his name and telephone number. Annexure 'A' of the circular letter

dated 7-6-1983 alongwith the prescribed attendance and reconciliation registers should be seen and initialed by him. Complaints regarding in-attention of the Audit staff may be made to him personally and he should address the Heads of Departments about non-co-operation of their staff.

4. Some large savings sometimes arise because debits in respect of stores/supplies/stamps etc., are not adjusted before the accounts of the financial year are closed. In order to avoid such contingencies it is extremely necessary for the Heads of the Departments and the Audit Office to follow up matters closely with those concerned in order to ensure that necessary adjustments are carried out before the accounts for the year are finally closed. This matter can be followed up at the time of reconciliation.

5. The Appropriation Accounts reveal that very rarely have acceptances been furnished to the Audit Office or explanations given. Before publication, the Audit Office transmits skeleton Appropriation Accounts for acceptance and to give explanations of variations. Six weeks are allowed for this. Audit have drawn attention to the fact that this is seldom done despite a number of reminders being issued to Secretaries by name. All Secretaries may kindly be ensure that the acceptances of the figures in the skeleton Appropriation Accounts and explanations are provided to Audit within the prescribed period.

6. It is requested that the contents of the circular dated 7-6-1983 and the above suggestions are strictly complied with in future by all concerned.

Your obedient servant

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

No. & date even

A copy, for information and necessary action, is forwarded to:-

1. The Accountant General, Punjab, Lahore (By Name).
2. The Director General,
Audit & Accounts (Works), Lahore (By Name).
3. The Additional Secretary (Monitoring),
Government of the Punjab, Finance Department (By Name).

MUHAMMAD MAHBUB ABBASI

Secretary
Provincial Assembly of the Punjab

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB, LAHORE

No. TM.II/1-1/82-83/551

Dated: 7-6-1983

To All Heads of Provincial Departments
 under the Audit Jurisdiction of the
 Accountant General, Punjab, Lahore.

**Subject: RECONCILIATION OF DEPARTMENT AND AUDIT
FIGURES OF EXPENDITURE AND ACCEPTANCES THEREOF**

Sir

It has been observed that the reconciliation of expenditure, as booked by the Audit Office with the Departmental Figures, is not being conducted regularly by most of the Departments in contravention of the provisions of para 12.3 of the Punjab Budget Manual. Non-observance of this essential requirement not only results in delay in the closing of Accounts but also places the Administrative Authorities in an awkward position when the Appropriation Accounts comprising the un-reconciled actuals are examined by the Public Accounts Committee. In order to ensure reconciliation of expenditure figures in time, the following procedure should be adhered to strictly:-

- i) The Accountant General will prepare a quarterly programme and circulate to the Heads of Departments indicating the dates on which the Head of Department should send his representative to the Accounts Office for reconciliation of the Departmental and Audit figures.
- ii) The Accountant General will continue to send monthly figures of actual expenditure booked in Audit Office under each detailed function to the Heads of Departments.
- iii) The Heads of Departments will check the statements supplied to them under sub para (ii) above with the Accounts maintained in their departments as laid down in the Chapter 12 of the Punjab Budget Manual and communicate to the Audit Office to the acceptances to the correctness of Audit Figures within a week of the receipt thereof.
- iv) In case of variations between the two sets of figures, the Heads of Departments would depute to the audit office quarterly their representatives well conversant with the work alongwith the relevant records maintained for this purpose to reconcile the discrepancies according to the programme referred to in sub para (i) above. In case the dates prescribed for attendance of representatives of Heads of Departments happen to be closed holiday the representatives would attend Audit Office on the next working day.
- v) The Departmental representatives on reaching the Audit Office would report their arrival to the Branch Officer concerned, who will then arrange to send them to the concerned sections, where they should mark their attendance in the Register kept for the purpose.

- vi) When the reconciliation is completed, a statement showing the Audit and Departmental Figures as well as discrepancies between the two sets of figures with complete detail should be prepared over the joint signatures of the Assistant of Audit Office and the Departmental Representatives for rectification in the Accounts.
 - vii) The Departmental representatives will be issued by the Audit Office, a Certificate of attendance over the signatures of the Branch Officer Incharge of the Audit Section concerned.
 - viii) The difficulties, if any, experienced by the Departmental representatives, during the course of reconciliation work in the Audit Office should be brought to the notice of Deputy Accountant General/D.A.
2. It is requested that the above procedure may please be brought to the notice of the concerned Officers under their administrative control for strict compliance.

Sd/xx

Accountant General, Punjab

No. TM. II/1-1/82-83/552

Dated: 7-6-1983

Copy forwarded to the Secretary to Government of the Punjab, Finance Department, Lahore for information and necessary action.

Sd/xx

Accountant General, Punjab

No. TM. II/1-1/82-83/553

Dated: 7-6-1983

Copy forwarded for information & necessary action to:-

1. All Branch Officers and Sectional Assistants of D.A. Sections.
2. The Deputy Accountant General/D.A.

Sd/xx

Accountant General, Punjab

ANNEXURE 'A'

**RECONCILIATION REGISTER/STATEMENT RELATING TO THE QUARTER
IN RESPECT OF HEAD OF DEPARTMENT/CONTROLLING OFFICER**

Sub- Head & head	Expen- diture as per Dept:	Expen- diture as per Accounts Office	Differ- ence per Dept:	A/c/s Office figures more (+) Head of Accounts		No. & date of Bill	Accounts Offices figures (More +) Accounts Offices figures less (-)	A/c/s Office figures less (-) Head of Accounts		No. & date of Bill	Legible signature of the Recon- ciliation clerk of the Bill not accoun- ted for		Action taken to rectify the dis- crepancies (Note No. of T.E. Office & or J.E.)	Remarks
				Offices	Amount			Offices	Amount		Officer			
1	2	3	4	5	6	7	8	9	10	11	12	13		

113
A number of pages of the register will be set aside for each Controlling Officer.

Separate register may be maintained for each year.

Signature

Name

Sectional Accountant

Section

Departmental Representative's Signature

Name

Designation and Department

PROVINCIAL ASSEMBLY OF THE PUNJAB
No. PAC/Misc/83/2861

From Mr. Muhammad Mahbub Abbasi
 Secretary
 Provincial Assembly of the Punjab

To The Secretary to Government, Punjab -

1. Irrigation and Power Department
2. Communications & Works Department
3. Housing & Physical Planning Department

Dated LAHORE, the 31st July 1983

Subject: LOSSES/SHORTAGES OF STORES/STOCK/T&P.

Sir

I am directed to state that quite frequently the Ad hoc Public Accounts Committee has had to consider Draft Paras relating to Losses/Shortages of Stock/T&P etc., mostly arising at the time of transfer of charge of SDOs/Sub Engineers. The Committee would like to draw the attention of all concerned to paragraphs 4.31 to 4.39 of the Public Works Department Code with the direction that they may be strictly observed by them in future, and that the transfer of charge should not be considered as complete until these rules have been complied with.

2. Para 4.35 requires that all Stores/T&P in a Sub Division must be checked each half year by the Sub Engineer Incharge of the Section. The Sub Engineer is further required to prepare a half yearly list of Stores/Stock and an annual list of T&P showing the closing balances and to certify distinctly that he has checked them recording the results of such check. These lists have to be submitted to the SDO who has to certify whether or not he has personally checked all the stores, if not to indicate the previous half year in which the check was performed, and the name of the SDO who made the check at that time. These lists are required to be checked in the Divisional Office and care taken to see that all stores have been counted.

3. The rules require that a Sub Divisional Officer transferred to a new Sub Division should obtain the distribution lists for the preceding one year or three half years, from the Divisional Officer and note which stores remained to be counted. Frequent transfers should not be accepted as an excuse for shortages of stores. At the time of transfer when one Sub Engineer is relieved by another a distribution list of all the stores in the Section must be prepared, the stores counted and a

Certificate of the count given which must be signed by both officials. The transfer should not be considered to be complete until this has been done. The list has to be carefully checked and filed in the Divisional Office.

4. Para 4.36 requires that in case of any robbery, loss or destruction by fire or otherwise, a report must be submitted to the Superintending Engineer who will, if necessary report the matter to the higher authority for orders. The Divisional Officer is required to hold a departmental inquiry into the loss and to record his finding especially in the matter of responsibility and culpability of the person concerned. This is seldom done, and if the inquiry is taken up it is much later, and the proceedings are so tardy that the culprit often requires before the recovery can be made and Government unnecessarily suffers a loss.

5. The rules also require that at the end of each year lists of surplus stores should be prepared and circulated to the other Public Works Departments. It is also necessary that a report regarding the unserviceable stores etc. shall be prepared and prompt action taken about their disposal as it is desirable to avoid keeping unserviceable stores etc.

6. The Committee desires that the attention of all the Officers/staff concerned in your Department may be drawn to what has been stated above with the request that the directions be strictly observed in future.

Your obedient servant

SAFDAR ALI SHAH

Deputy Secretary
Provincial Assembly of the Punjab

No. & date even

A copy is forwarded for information to:-

1. The Chairman and Members of the Ad hoc Public Accounts Committee.
2. The Director General, Audit & Accounts (Works), Lahore.
3. The Secretary to Government, Punjab, Finance Department.
4. The Additional Secretary (Monitoring), Government of the Punjab, Finance Department.

SAFDAR ALI SHAH

Deputy Secretary
Provincial Assembly of the Punjab

PROVINCIAL ASSEMBLY OF THE PUNJAB

No. PAC/Gen/83/3166

From Mr Muhammad Mahbub Abbasi
Secretary
Provincial Assembly of the Punjab

To The Chief Secretary to
 Government of the Punjab
LAHORE

Dated LAHORE, the 30th August 1983

Subject PARA 10(3) OF THE AUDIT REPORT FOR THE YEAR 1977-78
 REGARDING SHORTAGE OF FIREWOOD AMOUNTING TO
Rs. 8,137/26

Sir:

I am directed to state that in December 1971, through the Inspection Report of the office of the Divisional Forest Officer (West) Gujrat, attention had been drawn to a loss of firewood, shisham, timber and gunny bags valued to Rs. 8,294/- . The official responsible for the shortage - Mr Muhammad Akram Cheema, Deputy Ranger, who was incharge, retired on 30-9-1973. The inquiry, however, was not finalized by the Divisional Forest Officer, Gujrat until November 1981. It was ordered by the DFO vide order No. 70, dated 15-11-1981, that a sum of Rs. 8,137/26 be recovered from Mr Cheema. As he had retired, this was to be recovered as arrears of land revenue. The Deputy Commissioner, Gujranwala has been addressed for the recovery of the outstanding amount as arrears of land revenue.

As stated, the loss was pointed out in December 1971, but action on the objection was not taken until receipt of the Audit Report for 1977-78. Had the Department proceeded against the official in December 1971, the amount could have been recovered from the official either while he was still in service or through his pension/gratuity because the official retired in September 1973.

The matter is brought to your attention with the request that all Departments may be directed to be more vigilant in such matters. In particular, they should start dealing with the objections raised by Audit in the Inspection Notes straight-away without unnecessarily delaying matters and waiting for the publication of the Audit Report. In particular they should ensure that disciplinary cases are finalised prior to an official's retirement, and any Government dues against him are shown in the "No Demand Certificate" so that these can be effected from his pension/gratuity.

Your obedient servant

MUHAMMAD MAHBUB ABBASI
Secretary
Provincial Assembly of the Punjab

No. FD(M-I)-III-2/83
GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT
(MONITORING WING)

Dated Lahore, the 7th March 1983

From The Secretary to Government, Punjab
 Finance Department

To

1. The Member (Settlement & Rehabilitation),
 Board of Revenue, Punjab, Lahore.
2. The Member (Consolidation),
 Board of Revenue, Punjab, Lahore.
3. The Member (Revenue),
 Board of Revenue, Punjab, Lahore.
4. The Member (Relief),
 Board of Revenue, Punjab, Lahore.
5. The Additional Chief Secretary,
 Government of the Punjab,
 Services, General Administration & Information
 Department
6. The Additional Chief Secretary,
 Government of the Punjab,
 Planning & Development Department
7. The Secretary to Government, Punjab

8. The Registrar,
 Lahore High Court, Lahore
9. The Secretary,
 Provincial Assembly of the Punjab

Subject: MINUTES OF THE MEETING WITH THE ADMINISTRATIVE
 SECRETARIES HELD UNDER THE CHAIRMANSHIP OF THE
 FINANCE MINISTER, PUNJAB AT 9.00 A.M. ON 17-2-1983
 IN THE COMMITTEE ROOM OF THE PUNJAB CIVIL SECRE-
 TARIAT TO CONSIDER THE PROGRESS AND CLEARANCE
 OF AUDIT OBSERVATIONS

Sir

I am directed to forward a copy of the minutes of the meeting held by the Finance Minister with the Administrative Secretaries for information and necessary action.

Your obedient servant

ABDUL RASHID
 Additional Finance Secretary (Monitoring)

contd

No. & date even

A copy, alongwith a copy of the minutes is forwarded for information and necessary action to:-

1. The Officer on Special Duty to Finance Minister, Punjab, Lahore.
2. The Private Secretary to Finance Minister.
3. The Private Secretary to Secretary, Finance Department, Lahore.
4. Mr Abdul Majid Khan, Accountant General, Punjab, Lahore.
5. Syed Jameel Ahmed Zaidi, Director General, Audit & Accounts (Works), Lahore.

ABDUL RASHID

Additional Finance Secretary (Monitoring)

**MINUTES OF THE MEETING HELD UNDER THE CHAIRMANSHIP
OF FINANCE MINISTER, PUNJAB ON 17-2-1983 AT LAHORE TO
CONSIDER THE PROGRESS OF CLEARANCE OF AUDIT OBSERVA-
TIONS.**

List of participants is enclosed.

1. The meeting started with the recitation of the Holy Qur'an by the Secretary Information.
2. The Secretary Finance initiated the discussion and pointed out that the main grievance of Public Accounts Committee has been that the Departments did not submit the Working Papers to the Committee regularly as required by it and resultantly the Committee could not update the work. He emphasized that this work needed special attention on the part of Administrative Departments. The Administrative Secretaries were required to study and approve the Drafts of the Working Paper before submission to the Public Accounts Committee.
3. The Accountant General, Punjab pointed out that the Administrative Departments simply included the audit comments in the Working Papers and sent these to the Public Accounts Committee. It has been observed that many Working Papers are prepared a long time before submission to the Public Accounts Committee. These do not give the latest position. These need updating at the time of submission to the Public Accounts Committee. In case audit comments were obtained some time before and there has been change in the position since then, revised comments of the Audit should be obtained. He cited an instance of the Education Department where recovery had been effected but the para could not be settled by the Public Accounts Committee for want of verification by Audit. The Finance Secretary requested the Administrative Secretaries to indicate the latest position in the Working Papers, get comments of Audit, include these and then send the Working Paper

to the Public Accounts Committee.

4. The Finance Secretary then drew the attention of the concerned Administrative Secretaries to the outstanding Commercial Accounts detailed in Annexure 'A' of the Working Paper. While there were signs of improvement in Civil Accounts, the Commercial Accounts had remained neglected. He stressed upon the Administrative Secretaries to pay special attention to the updating of Proforma Accounts. The Finance Minister took special note of the failing of the Agriculture Department in not submitting Proforma Accounts from 1961-62 onwards. He enquired from the representative of the Agriculture Department as to why these could not be prepared. The representative of the Agriculture Department told that trained staff was not available with them. The Department contacted the Director General, Commercial Audit who advised them to send the staff to Tandojam for seeking guidance. This was done but without any meaningful results. The Department tried to get trained official(s) on deputation but did not succeed. This delayed the preparation of Accounts. He intimated that they have now received directive from the Chief Secretary and were preparing the Accounts. The Finance Minister observed that non-availability of trained staff was no reason for not doing the job. He desired that this should be done forthwith.

5. The position of Commercial Accounts of the Printing and Stationery Office was also discussed. The representative of the Industries and Mineral Development Department stated that they were making efforts to prepare/complete the Accounts as early as possible. The Finance Secretary observed that this was too general a statement. The Finance Minister observed that the situation demanded special attention. He desired that a time schedule be prescribed for the completion of this work. The Finance Secretary stated that the Chief Secretary had already prescribed

5-2-1983 as the limit. The Finance Secretary stated that he would hold a meeting with the Controller, Printing & Stationery and the Administrative Department for fixing a deadline after assessing the workload and also for providing guidance to the Department, if needed.

OUTSTANDING DIRECTIVES:

6. The Finance Secretary then drew the attention of the participants to the 55 outstanding directives of the Public Accounts Committee, the number of which, as reported by the Secretary, Provincial Assembly, remained the same. The Accountant General, Punjab remarked that after Public Accounts Committee had given a directive in a case, no further directive could be given by any other authority. The Committee's directive has to be implemented or taken back to the Committee, if the Department had anything to urge against it. Special efforts were needed to clear this old backlog. The Finance Secretary stated that the outstanding directives would henceforth be reviewed in the quarterly Review Meetings with the Additional Chief Secretary.

OUTSTANDING PARAS:

7. The Finance Secretary stated that there were 436 paras outstanding according to the record of the Provincial Assembly. The lists obtained by the Finance Department from the Director General, Audit & Accounts (Works) indicated that the number of outstanding paras in the Engineering Departments was more than that shown by Assembly Secretariat. The Director General, Audit & Accounts (Works) informed that out of 841 such paras, 560 were dropped by the Public Accounts Committee subject to verification of sanctions/recoveries etc. by Audit but the Departments did not produce the record for verification by Audit. As a result, these paras were coming before the Public Accounts Committee again and again. In connection with the verification, the Secretary, Housing & Physical Planning stated that stance of Audit was rigid. The Audit did not finalise verification and each time demanded more records or wanted to verify during next field visits by Audit parties. The Finance Secretary

pointed out that cases where the Departments and Audit fail to reach any agreement were few and these could be presented to the Public Accounts Committee for decision. In the past there were one or two such cases where the Finance Department had to convene a meeting to consider them and give a ruling. However, generally the Departments should finalize required action and have it verified by Audit for final settlement of the matter.

CASES PENDING IN COURTS

8. The Finance Secretary stated that the Public Accounts Committee has repeatedly expressed their concern over the fact that the cases relating to recovery of Government dues had been pending in Courts for years together. The Public Accounts Committee cannot settle such items till the decision by the Courts. The Public Accounts Committee had suggested amendment in the law for speedy disposal of such cases. The question of amendment was being considered separately. He observed that the situation could improve if such cases were properly and vigorously pursued in the Courts by responsible Officers. The Solicitor to Government of the Punjab has already issued instructions to the District Attorneys for requesting the Courts to award substantial costs where other parties asked for adjournments.

9. The Law Secretary informed that the stay order against the Government was operative for six months only. After the expiry of this period the Departments could proceed with the recovery of dues. The Finance Secretary pointed out there was no problem where recoveries of dues like land revenue were involved but some confusion existed about the applicability of this law in cases where the parties contested the recoveries or their amounts. The Registrar, Lahore High Court observed that the law applied to all cases of recovery.

The Acting Secretary, Forestry & Wildlife Department, remarked that the accused were quick in going to Courts and obtaining stay orders. The Courts took long time to decide whether the recovery was due from the accused or not. The Inquiry Officers too did not complete the inquiries promptly. These factors delayed the finalization of such matters.

10. The Accountant General, Punjab, also pointed out that in addition to the cases pending in the Courts, many cases were awaiting finalization with the Anti-Corruption Establishment for the last so many years and he quoted the example of Lady Willingdon Hospital, Lahore. The Finance Minister observed that the Accountant General has rightly pointed out that a time limit should be laid down in this respect. The Finance Secretary informed that instructions already existed on this subject but the Departments were handicapped in processing disciplinary cases due to non-availability of the record where this had been taken away by the Anti-Corruption Establishment. The Accountant General suggested that the Departments should prepare lists of such cases which were before the PAC showing their age and send these to the Services, General Administration and Information Department for expeditious finalization by the Anti-Corruption Establishment. As regards the records, the Accountant General thought that this should present no difficulty because photo copies of documents needed could and should be obtained. The Additional Secretary (Services), SGA&I Department informed that instructions have already been issued to the Director, Anti-Corruption Establishment for expeditious disposal of these cases. He stated that he will hold a meeting with the Director, Anti-Corruption Establishment for pushing things up.

11. The Director General, Audit & Accounts (Works), stated that, the legal position was that once a case had been decided by the Court it could not be re-opened. However, departmental inquiries could be carried out under the Efficiency and Discipline Rules even if a case was under investigation by the Police. The entire proceedings, except the final decision, could be completed so that if the situation demanded, decision could be announced without further loss of time. The Registrar, Co-operative Societies pointed out that departmental action could be initiated in Anti-Corruption cases only after the relevant Anti-Corruption Committee had given its decision whether the accused official was to be proceeded against judicially or departmentally. The Committee could give its verdict only when the Anti-Corruption Establishment had completed the investigations and presented the case before the Committee.

AUDIT REPORTS FOR 1979-80 AND 1980-81

12. Referring to the Audit Paras contained in the Audit Reports for the years 1979-80 and 1980-81, the Finance Secretary informed that Finance Department has already advised the Administrative Secretaries to consider these paras in the Departmental Accounts Committee meetings so that required action could be taken beforehand and less time is taken by PAC to settle these paras. The Secretary, Provincial Assembly stated that the PAC had already requested for the supply of Working Papers on these items before 31-3-1983. The Finance Secretary pointed out that action on the audit observations should start when the matter is brought to the notice of the Departments, which is a few years earlier than the printing of the Report. Action to investigate and settle the irregularities should be taken at that stage so that the matter could be settled and the necessity of its findings place in the printed Report is obviated.

13. The Finance Minister observed that the Federal PAC was much ahead in the examination of Accounts. This, he observed, was a poor reflection on us and we should endeavour to at least catch up with them if we could not surpass them. He advised that Secretaries should take personal interest in this work. He pointed out that with this end in view the Governor himself held a meeting with the Chairman and Members of the PAC and Administrative Secretaries. For this purpose a Monitoring Wing has also been created in the Finance Department. He then asked the Additional Finance Secretary (Monitoring) to intimate the progress. The Additional Finance Secretary (Monitoring) informed that there was improvement in the personal attendance of PAC meetings by the Administrative Secretaries. During the month of January, the meetings of the PAC were held on six days. The cases eight Departments were considered. Seven out of eight Secretaries attended the meetings, the 8th had gone to attend the Hajj Conference. He further informed that the follow of Working Paper from Administrative Departments to the PAC had not significantly improved. Unless the Working Papers were sent to the Committee, it could not hold the meetings to consider these. The Finance Secretary stated that for about first six months, the Monitoring Wing could not function due to non-availability of Officers. Now there has been progress in the matter. The neglected areas have been identified. He remarked that some of the Departments did not even know what procedure was to be adopted for the clearance of backlog. There were difficulties in holding the Departmental Accounts Committee meetings in the Education and Irrigation and Power Departments which have now been resolved. Review meetings were now being regularly held under the Chairmanship of Additional Chief Secretary, SGA&I Department. Confirming this the Accountant General, Punjab

stated that in the past four months, 84 meetings of the Departmental Accounts Committee of the Civil Departments were held. He, however, pointed out that some Departments (Board of Revenue, High Court and Law Department) have not held any meeting. The Finance Minister remarked that previously the Irrigation and Power Department was quite in arrears and enquired the present position from the Secretary, Irrigation and Power. The Secretary, Irrigation and Power, informed that there has been some progress now. The Finance Secretary informed that the Irrigation and Power Department was the first meeting Department to hold Departmental Accounts Committee for considering Draft Paras in Audit Reports for the years 1979-80 and 1980-81.

14. The Accountant General, Punjab, suggested that notices for the meetings of the Departmental Accounts Committee should be sent to him well in time because quite often he was required to depute an Officer just on the date of the meeting. The Officer attending the meeting must have some time to examine the papers and prepare for the meeting. He further stated that his Officers in the Accountant General's office are busy in the last 10 days of each month in the pre-audit of pay bills etc. and requested that the Departmental Accounts Committee meetings at Lahore should be fixed in the first two weeks of each month. The Finance Minister desired that necessary instructions should be issued to the Departments on these matters.

15. The Finance Secretary then invited the attention of the participants to matters connected with the control over grants by the Administrative Departments. He further remarked that reconciliation of accounts was very important. He observed that attention was not paid to this work at the proper time and the audit figures were contested at a later stage. He remarked that even if the Department proved, after reconciliation, that the audit figures were incorrect, correction was

not possible since the accounts had been closed by then and no change could be made. He emphasized that the proper time for reconciliation and correction in figures was when the accounts were open to change. The reconciliation, if conducted in time, would be most helpful. The Accountant General, Punjab, explained that the audit reports prepared by them followed by the Appropriation Accounts. The reconciliation helped in the expeditious finalization of Appropriation Accounts. The Accountant General also informed that the programme of reconciliation was chalked out by his office quarterly and the Departments were given dates to carry out reconciliation. He urged the Departments to depute experienced Officers well conversant with the job for conducting reconciliation. In case of any difficulty in his office, he himself should be contacted.

16. The Secretary, Excise and Taxation, brought to the notice of the Accountant General that his recent communication giving schedule of dates for reconciliation was received just a day before the date given to his Department. The Accountant General took note of this. The Secretary, Excise & Taxation, stated that after the opening of District Accounts Offices, the work of reconciliation has deteriorated and the District Accounts Offices are not certifying the statements prepared by his Department for the reason that the Accounts were not completed by them for months together. He suggested that the work of reconciliation could improve if it was done at the district level instead of Accountant General's office. The Finance Secretary pointed out that reconciliation at district level will not be possible because the figures are booked by the Accountant General for the whole Department at the Provincial level and these had to be brought reconciled. The Accountant General informed that previously the accounts were in arrears by about 4-5 months and these have now been updated.

The problem arising out of late preparation of accounts by the District Accounts Officers would, therefore, be solved. The Additional Finance Secretary (Monitoring) stated that some difficulties in reconciliation due to new budgetary classification and non-supply of payment schedules by District Accounts Officer to the Drawing and Disbursing Officers had come to notice. These were considered in a meeting with the Deputy Accountant General, Punjab and representatives of Education and Health Departments. Instructions will be issued to all concerned shortly for effecting improvements in this matter.

17. The Finance Secretary told the Accountant General that the Governor had desired to know the arrears in the audit of the offices/institutions whichever due to be audited but could not be audited for some time past. The Accountant General promised to supply the required information. However, he stated that at present they were concentrating on clearing the backlog of audit objections. They had themselves dropped 14232 audit observations; 48271 observations were communicated demi-officially to the Administrative Secretaries for settlement by them and 3053 serious irregularities were being converted into Draft Paras. The Accountant General, Punjab, stated that after they had over-come this situation they would start clearing the arrears in audit. In regard to settlement of audit observations by the Departments, the Accountant General informed that important/serious irregularities were communicated to the Departments in the shape of advance paras. He pointed out that the response from the Administrative Departments in this respect was very poor. He urged that proper action should be taken to investigate and settle the 102 irregularities pointed out to the Departments in the shape of advance paras so that these are not printed in the next Report.

18. The Accountant General stated that under the Constitution and the Pakistan Audit & Accounts Order, the Auditor General of Pakistan had the authority to inspect records in connection with the discharge of his auditorial functions. He stated that some Departments did not produce the record to his Audit Parties. A sample list was given by him. The Finance Secretary promised to issue suitable instructions to all concerned.

19. The Finance Minister observed that it has become a routine to hold meetings and discuss matters but no action is taken thereafter. Had the work been completed by the Departments as per rules/instructions, there should have been no occasion either for the Governor or the Finance Minister to hold such meetings. He informed that next meeting with the Public Accounts Committee and the Administrative Secretaries was likely to be chaired by the Governor. He urged the Secretaries to achieve substantial progress in the matter before that meeting.

LAHORE:

The 28th March 1984


 (Muhammad Mahbub Abbasi)
 Secretary
 Provincial Assembly of the Punjab

Typed by
Sarwar