

PROVINCIAL ASSEMBLY OF THE PUNJAB



**REPORT
OF THE
PUBLIC ACCOUNTS COMMITTEE,
ON THE**

**Appropriation and Finance Accounts of the Government of the Punjab,
for the year 1982-83**

AND

the 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	VI
I	Agriculture	1
II	Board of Revenue	9
III	Co-operative	11
IV	Education	12
V	Excise and Taxation	22
VI	Forestry, Wildlife, Fisheries and Tourism	26
VII	Food	31
VIII	Home	62
IX	Health	67
X	Industries and Mineral Development	73
XI	Law and Parliamentary Affairs	75
XII	Local Government and Rural Development	76
XIII	Livestock and Dairy Development	78
XIV	Labour	79
XV	Social Welfare and Zakat	82
XVI	Services, General Administration and Information	84
XVII	Housing, Physical and Environmental Planning	91
XVIII	Communications and Works	119
XIX	Irrigation and Power	153
XX	Directives and Instructions issued by the Committee	187

P R E F A C E

The present Provincial Assembly of the Punjab came into existence on 12th March, 1985. However, the Standing Committees, including the Public Accounts Committee No. I and II, were constituted on 10.10.1985. Under Rule 150 of the Rules of Procedure of the Provincial Assembly of the Punjab the Committees had to elect their Chairman for conducting their respective business. As such, the Public Accounts Committee - I elected Makhdoomzada Syed Hasan Mahmood as its Chairman who entered upon his office on 1.6.1986. The Committee held its first meeting on 1.7.1986 and started consideration of the report of the Auditor General of Pakistan, for the year 1982 - 83, referred to it by the Assembly.

Since the Committee started its work as late on 1.7.1986 due to some unavoidable circumstances, it could not finalize its consideration of the Accounts of 1982 - 83 within the stipulated period of one year i.e. upto 31.12.1986. Consequently time for the presentation of the said report was got extended by one year i.e. upto 31.12.1987 from the Assembly on 23.3.1987.

After participating in one series of meetings, the Chairman PAC - I went to USA for medical check-up but unfortunately he expired there. Before proceeding abroad of the Chairman, the Committee, with consensus of Members, chose Mrs. Shahida Malik, MPA, as acting Chairperson of the said Committee, consisting of the following Members :-

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

In its meeting on 9.9.1986, the Committee offered Fateha and condoled the sad demise of its late Chairman.

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

(i) LACK OF BUDGETARY CONTROL

In a number of items of Appropriation Accounts for the year 1982 - 83, Administrative Departments did not keep the expenditure within the Budgetary Grants and proper control over excess expenditure was not exercised. Funds surplus to their requirements were not offered for surrender before the close of the financial year by a number of Departments. Likewise, additional funds were not obtained in time to cover the increased expenditure.

(ii) DEFECTIVE FINANCIAL MANAGEMENT

During the consideration of the Audit Report, Poor standards of budget estimation, and Project estimation, heavy excesses in expenditure beyond sanctioned allocations, losses to Government, non-recovery of Government dues, mis-appropriation and shortages of material, blockade of Government money, unauthorised expenditure, overpayments, wasteful expenditure, purchases without competence and damage to Government assets were noticed.

(iii) NON-RECONCILIATION OF EXPENDITURE FIGURES

One of the most serious lapses noted by the Committee was that the Departments did not carry out timely re-conciliation of figures with the Audit. Which resulted in mis-classification and misposting of figures.

III

Moreover, differences were not resolved and set right

before the final closing of the accounts.

(iv) DELAYED DEPARTMENTAL ACTION AGAINST THE DEFAULTING OFFICERS/OFFICIALS

During the consideration of the Report of the Auditor General on the Accounts of the Government of Punjab for the year 1982-83, the Committee observed with concern that timely action was not taken against the defaulters and the irregularities committed by them were taken lightly or altogether ignored. Action in such cases was taken by the concerned Department after the lapse of many years with the result that defaulting Officers/Officials had either retired from service or had died., or their whereabouts were not known. Thus recoveries could not be made and public money was lost as a consequence thereof. Had the Administrative Departments taken timely action, such a situation would not have arisen.

(v) NON-COMPLIANCE OF THE PUBLIC ACCOUNTS COMMITTEE DIRECTIVES

The previous Public Accounts Committee had dropped certain draft paras subject to verification of recoveries to be made or write off sanctions where necessary and verification thereof by Audit. The Committee took serious notice of the fact that the Departments did not take any action to get the cases settled over a period of seven to ten years. Valuable time of the Public Accounts Committee was thus spent on the consideration of such already settled issues.

The Committee recommended the regularisation of
 the excess expenditure incurred in respect of various
 Grants during the year 1982-83 as detailed in para 4
 pages 2 and 3 of the Report of the Auditor General of
 Pakistan on the accounts of the Government of the
 Punjab for the year 1982-83.

(vi) IMPACT OF PUBLIC ACCOUNTS COMMITTEE

The role of Public Accounts Committee is primarily concerned with the enforcement of the accountability. The accountability process is accelerated when the elected representatives constituting the PAC issue directives and watch compliance to create financial discipline in the Executive Departments. The impact of "PAC" was created during the first two sessions when disciplinary action was recommended to be taken against the officials of different Departments. The Committee also examined various institutional frameworks due to which public money could not be recovered in time. One of the instances can be quoted in respect of the recoveries to be effected as arrear of land revenues from the contractors. However, it was noticed that the recoveries were speedily effected by various Departments and it can be attributed as a positive effect of the Public Accounts Committee. The PAC was also conscious that the accountability process should ensure the effective and efficient utilization of scarce resources particularly for the present by the Government Departments and also to ensure that this tempo is further maintained in future.

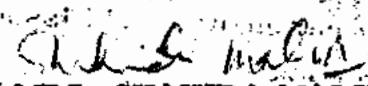
Therefore, the stress was made on the current issues, examining the systems improvement and various steps to be taken to safeguard the recurrence of irregular expenditure. The impact in different aspects cannot be quantified as it calls for a separate exercise. This has been particularly noticed when the Committee examined the accounts for the succeeding years.

Last but not the least, 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 and Accounts (Works), the Director, Revenue and Receipt Audit, the Finance Department, the Secretary Assembly and his staff in the Public Accounts Committee Section of the Assembly.

The Secretariat without which it would not have been possible for the Committee to complete the examination of the accounts for the year 1982 - 83 and compile and print this Report of the Committee pertaining to the examination of the said accounts. The Committee also wishes to place on record its appreciation for the co-operation extended to it by the Honourable Mr. Speaker.

LAHORE:

The 18th January, 1988.


 (MRS. SHAHIDA MALIK)
 Chairperson,
 Public Accounts Committee - I.

"Haji Alamgir"

P R E L I M I N A R Y

Preliminary examination of the Appropriation Accounts and Finance Accounts of the Government of the Punjab for the year 1982-83 and the Report of the Auditor General of Pakistan thereon.

5-12-84

The Sub Committee of the Adhoc Public Accounts Committee consisting of Alhaj Khawaja Habib-ur-Rehman and Ch. Fateh Muhammad met on 5.12.1984 in the office of the Accountant General, Punjab and considered the notes submitted by the Accountant General, Punjab.

9-12-84

* The Sub Committee also met on 9.12.1984 in the office of the Director General, Audit and Accounts (Works) and considered the notes submitted by the Director General, Audit and Accounts(Works), Lahore.

The Sub Committee examined each item of the Appropriation Accounts and eventually recommended to the Adhoc Public Accounts Committee in its meeting held on 17.12.1984 that the explanation of the respective Administrative Departments should be obtained in the shape of Working Papers by 28.2.1985 in respect of the Excesses/ Savings in the Grants as given in the list appended as Annexure to these Minutes.

As regards the remaining items of the Appropriation Accounts for the year 1982- 83, the Sub Committee proposed that Finance Department should issue a blanket order regularising all Excesses/ Savings.

* See at Annexure to this Chapter at Pages VII to XVIII

ANNEXURE

MINUTES OF THE MEETINGS OF THE SUB COMMITTEE OF THE AD HOC PUBLIC ACCOUNTS COMMITTEE HELD ON 5TH AND 9TH DECEMBER 1984 IN THE OFFICES OF THE ACCOUNTANT GENERAL, PUNJAB AND THE DIRECTOR GENERAL, AUDIT AND ACCOUNTS (WORKS), LAHORE.

The following attended :-

1. Alhaj Khawaja Habib-ur-Rehman	Chairman of the Sub Committee
2. Ch. Fateh Muhammad	Member
3. Mr. Hashmat Ali, Deputy Secretary (Monitoring) Finance Department.	On invitation
4. Mr. Iftikhar Ali Raja, Accountant General, Punjab/Director General, Audit & Accounts (Works), Lahore.	On invitation
5. Mr. S. M. Yousaf, Assistant Accounts Officer, Office of the Accountant General, Punjab, Lahore.	On invitation
6. Qazi Muhammad Aslam, Assistant Accounts Officer, Office of the Director General, Audit & Accounts (Works), Lahore.	On invitation
7. Mian Abdul Haye, Assistant Secretary, Provincial Assembly of the Punjab.	Acted as Secretary to the Sub Committee

The Sub Committee of the Adhoc Public Accounts Committee, consisting of Alhaj Khawaja Habib-ur-Rehman and Ch. Fateh Muhammad, met on 5.12.1984 in the Office of the Accountant General, Punjab. The Working Paper in respect of the Appropriation Accounts for the year 1982 - 83, prepared by the Accountant General, Punjab, was considered by the Sub Committee.

The Sub Committee also met on 9.12.1984 in the Office of the Director General, Audit and Accounts (Works). The Working Paper in respect of the Appropriation Accounts for the year 1982-83 relating to his office was prepared by the Director General, Audit and Accounts (Works), Lahore.

The Sub Committee examined each item of the Appropriation Accounts and eventually recommended to the Adhoc Public Accounts Committee that the explanation of the respective Administrative Departments should be obtained in the shape of Working Papers in respect of the Excesses/Savings in the Grants as given in the list appended as ANNEXURE to these MINUTES.

As far as the remaining items of the Appropriation Accounts for the year 1982 - 83 are concerned, the Sub Committee proposed that Finance Department should issue a blanket order regularising all Excesses/Savings.

Chapter VI - Audit Observations on Indivial Department

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

Chapter VII - Other Topics of Interest

Department - wise details of cases of financial irregularities pertaining to previous years in respect of which directives issued by the Public Accounts Committee are still awaiting compliance, have been given in this Chapter. Despite the lapse of a considerable period of time, and follow-up by Audit satisfactory progress towards their settlement has not been made. Personal attention of Administrative Secretaries is drawn to these delays. They may be asked to ensure compliance of these directives with the least possible delay. They should look into the causes of the delay and report back to the Committee.

Delay in Preparation and Submission of Pension Cases/G.P. Fund Cases.

According to Government rules and orders, pension cases are required to be initiated one year before the date of retirement of the Government servant for submission to the Audit Office. It has been noticed that pension/final payment of provident cases as listed on pages 213 to 216 of the Audit Report for the year 1982 - 83, were not prepared/submitted to Audit Offices within the stipulated period of one year, which resulted in undue delay in finalisation of these cases. The Sub Committee proposed that the Departments concerned may be asked to indicate reasons for not complying with the instructions issued by the Government from time to time in this regard together with the action taken against the Officers/officials responsible for the same. It may also be indicated whether competent authorities, who have been vested with the powers, sanctioned anticipatory pension/gratuity to the retired Government servant ;where delay was unavoidable. If not, reasons for not doing so may be given. The action taken against the Officers/officials who were responsible for such delays may also be indicated.

APPROPRIATION ACCOUNTS

- Page 17 Review Note No. 4
 Page 19 Review Note No. 3
 Page 71 Review Note No. 5
 Page 109 Review Note No. 3
 Page 150 Review Note No. 4
 Page 194 Review Note No. 3
 Page 280 Review Note No.
 Page 288 Review Note No.
 Page 292 Review Note No.
 Page 296 Review Note No.

The consolidated store, stock accounts, financial review of Opium, Stamps, Central/District Jail Factories, Livestock Farms, Government Weaving Factory, Shahdara and Running Accounts of Foodgrain schemes and combined profit and loss Accounts of Sugar Nationalisation Schemes have not been furnished by the Departments for inclusion in the Appropriation Accounts. The Sub Committee desired that the Departments concerned should explain the reasons for non-submission of the Accounts as well as the action contemplated in order to bring these accounts upto date. It is suggested that a programme may be drawn up for completion of all accounts in arrears by 31st March, 1985. As regards the accounts which are included in the Appropriation Accounts, the same will be considered by the Sub Committee.

Expenditure Incurred on Works Without Obtaining Technical Sanction

The Sub Committee stressed that the Departments concerned may take immediate steps to obtain ex-post facto sanction to the Estimates in order to regularise the expenditure incurred on the works in anticipation of Technical Sanctions as detailed under the heading in the Audit Report.

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 pages 217-218 of the Audit Report for the year 1982 - 83. The Sub Committee desired that these Departments should explain the causes for delay and indicate steps taken to clear the arrears and to avoid such delays for the future.

Inspection Reports Issued to Public Works Offices to which Even First Reply is Awaited.

In a large number of cases given under this topic in the Audit Report, even the first replies to the Inspection Reports issued during the preceding years were still awaited. The Inspection Reports included financial irregularities, such as misappropriations, overpayments and embezzlements etc. detected during the course of local Audit of the Public Works Formations. The Sub Committee took a serious view of it and desired that the action taken against the Officers/officials

responsible for accumulation of arrears should be intimated.

Internal Check Arrangements

A Superintending Engineer is required to inspect each Divisional Office of his Circle once a year and a Divisional Officer is required to inspect each Sub Divisional Office annually. It has been stated in the Audit Report that in certain cases this was not being done. The Sub Committee directed that the Departments concerned should ensure that inspections are carried out regularly in future.

(i). Expenditure Incurred on Deposit Works in Excess of Deposited Amounts ; and

(ii). Expenditure incurred Without Any Deposit

According to Rules, no deposit work should be undertaken unless necessary funds for its execution are deposited in the treasury by the party concerned. In a large number of cases, works, as detailed in this Chapter of the Audit Report were taken up either in anticipation of the receipt of funds or were executed in excess of the deposits received. The Sub Committee desired that the Departments concerned should take immediate steps to recover the amounts from the quarters concerned and also not to take up the works unless the funds have already been received.

Audit have drawn attention to the fact that in a large number of cases, departmental figures had not been reconciled with the Audit. The Adhoc Public Accounts' Committee had also taken serious notice of this fact and had issued a circular letter No. PAC/Gen/83/2431, dated 21.6.1983, on the subject. But matters have not shown much improvement. The Sub Committee suggested that the Administrative Secretaries may issue necessary directions to their subordinate officers to carry out timely reconciliation of figures and to ensure that compliance of the instructions on the subject is made by them strictly in future.

Rush of Expenditure in the Closing Month of the Financial Year

According to para 4.63 of the Public Works Department's Code disbursing officers should refrain from incurring hasty and ill considered expenditure at the end of the financial year with the mere object of utilising their grants. Instead they should surrender the un-utilised funds in time. But the Public Works Department has acted in utter disregard to these instructions as is evident from the table on page 221 of the Report. Effective measures of financial control should be taken to avoid repetition of this in future.

The Sub Committee proposed that the Departments concerned should prepare their explanations in the shape of a Working Paper in accordance with the above decisions and 25 copies thereof be forwarded to the Assembly Secretariat by 28th February, 1985 incorporating therein the Audit Comments.

ANNEXURE

ITEMS OF THE APPROPRIATION ACCOUNTS FOR THE YEAR
1982 - 83 FOR WHICH THE WORKING PAPERS ARE REQUIRED
TO BE SUBMITTED TO PUBLIC ACCOUNTS COMMITTEE FOR
ITS CONSIDERATION.

OFFICE OF THE ACCOUNTANT GENERAL, PUNJABEXCESS OVER GRANTS/APPROPRIATIONS

No. & Title of the Grant/ Appropriation	Original and Supplementary Grant/ Appropriation	Actual Expenditure	Excess	Percentage of Excess
1.	2.	3.	4.	5.
19 4- Stamps	13,91,75,860/-	1,56,39,575/- (+)	53,72,375/-	83.98
28 6- Registration	12,08,420/-	27,89,992/- (-)	15,81,572/-	130.88
37 9- Irrigation SE Water Allocation	97,03,250/-	1,02,90,728/- (-)	15,79,029/-	
Canal Irrigation Establishment	13,91,75,860/-	2,95,83,083/- (+)	8,04,07,223/-	
38 Special Revenue	6,74,94,920/-	-	(-) 6,74,94,920/-	
524-Tubewell Establishment	9,00,51,860/-	7,13,07,373/- (-)	1,87,44,487/-	
526-Irrigation Research and Des	-	-	-	
Director Design	9,02,060/-	-	(-) 9,02,060/-	
39 527-Flood Control & Drainage Cell	8,80,110/-	-	(-) 8,80,110/-	
<u>C. E. Flood Cell</u>				
Director Hydrology	6,28,200/-	4,25,822/- (-)	2,02,378/-	
523-Workshops Establishment	-	73,94,852/- (+)	73,94,852/-	
529-Hill Torrents	2,11,280/-	4,01,521/- (+)	1,90,241/-	
40 531-Administration	49,42,320/-	1,12,42,986/- (+)	63,00,666/-	
71 12-Jails and Convict Settlements	8,47,19,670/-	9,36,07,746/- (+)	88,88,076/-	
98 16- Health	56,82,33,100/-	60,12,83,668/- (+)	3,30,50,558/-	

XII

101 18-Agriculture	30,11,97,100/-	30,75,30,500/- (+)	68,33,400/-
162 27 - Relief	84,78,990/-	1,38,57,774/- (+)	53,78,784/-
157 311-Administration	33,56,070/-		
C. E, Director P&D	6,16,880/-		
and S. Es.	56,38,870/-		
	96,11,820/-	1,05,30,270/- (+)	9,18,450/-
158 319-Other Chief Architeet	46,37,030/-	39,81,913/- (-)	6,55,117/-
159 312-Highways- Roads & Bridges- (AG)Executive Engineers	6,82,79,380/-	7,08,66,601/- (+)	25,87,221/-

Grant No. 33- State Trading in Foodgrain and Sugar

192 7-811-Food- Directorate of Food (Charged)	30,26,08,000/-	37,13,34,820/- (+)	6,87,26,820/-
(Other than Charged)	7,05,30,55,240/-	7,6,05,98,545/- (+)	55,69,43,305/-
Appropriation-Debt Raised Abroad (All Charged)	55,27,600/-	66,11,967/- (+)	10,84,367/-

Grant No. 36 - Development

270 312-500 Commodity and Services - Communications	25,00,000/-	46,59,784/- (-)	21,59,784/-
Traffic Court Programme in the Punjab	1,58,000/-	- (-)	1,58,000/-
271 312-500 Commodities and Services	22,07,000/-	- (-)	22,07,000/-
298 44-Loans to Municipalities Port Funds,etc.	45,46,08,860/-	54,37,11,427/- (+)	8,91,02,567/-

Un-necessary/Excessive Supplementary Grants/Appropriations

No.	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving
1.	2.	3.	4.
2-Land Revenue (Other than Charged)	8,12,25,900/-	77,53,070/-	7,55,865/-
5-Forests -do-	10,16,64,700/-	10,76,200/-	7,26,130/-
7-Charges on Account of Motor Vehicles Acts -do-	70,25,700/-	6,18,000/-	3,77,803/-
8-Other Taxes and Duties -do-	1,66,16,900/-	6,09,640/-	7,12,875/-
10-General Administration (Charged) (Other than Charged)	81,15,000/-	16,20,900/-	19,50,859/-
15-Education -do-	1,85,71,16,100/-	26,68,33,390/-	8,88,068/-
20-Veterinary -do-	8,28,59,300/-	62,59,800/-	20,37,815/-
21-Co-operation -do-	2,87,81,100/-	33,81,130/-	2,66,624/-
22-Industries -do-	5,86,09,500/-	14,74,380/-	8,87,844/-
23-Miscellaneous Departments -do-	7,01,74,600/-	53,28,930/-	71,06,942/-
32-Civil Defence -do-	64,04,700/-	23,52,000/-	7,24,858/-
36-Development -do-	1,45,02,53,000/-	78,00,000/-	6,37,98,589/-

Provisions Having Remained Un-utilised

No. & Title of the Grant/ Appropriation	Saving	Percentage of Saving
1.	2.	3.
30-Subsidies (Other than Charged)	3,97,42,782/-	13.81
34-State Trading in Medical Store and Coal	9,93,53,885/-	39.06
38-Agricultural Improvement and Research	25,10,81,138/-	81.06

DIRECTORATE OF AUDIT AND ACCOUNTS (WORKS)LAHORE

Function	Final Grant for Appropriation	Actual Expenditure	Excess (+) Saving (-)
1.	2.	3.	4.

Grant No.-9 - Irrigation (All Other than Charged)

420 - Health

422 - General

Hospitals and Clinics

OTHER CANAL DISPENSARY

O 21,62,820/-)	18,78,150/-	4,82,335/- (-)	13,95,815/-
R 2,84,670/-)			

523 - CANAL IRRIGATION

Maintenance and Repairs

O 15,79,72,550/-)	15,23,62,550/-	18,81,68,892/- (+)	3,58,06,342/-
R 56,10,000/-)			

524 - TUBEWELLS

Maintenance and Repairs

O 39,50,56,750/-)	42,95,97,950/-	43,58,89,846/- (+)	62,91,896/-
S 2,92,22,200/-)			
R 53,19,000/-)			

525 - OTHER IRRIGATION EXCAVATOR
AND STORE DIVISION

O 30,57,260/-)			
R 4,84,700/-)	35,41,960/-	54,64,887/-(+)	19,22,627/-

526 - IRRIGATION RESEARCH AND DESIGN
IRRIGATION RESEARCH INSTITUTE

O 61,67,610/-)	69,26,680/-	65,01,353/- (-)	4,25,327/-
R 7,59,070/-)			

527 - FLOOD CONTROL AND DRAINAGE

O 6,81,02,270/-)	5,83,79,270/-	4,35,77,513/-(-)	1,48,01,757/-
S 25,17,900/-)			
R 1,22,40,900/-)			

528 - EQUIPMENT AND MACHINERY WORKSHOP

O 57,04,490/-)	54,88,850/-	1,81,670/- (-)	53,07,180/-
F 2,15,640/-)			

BHALWAL IRRIGATION WORKSHOP

O 27,37,929/-)	25,70,790/-)	1,80,770/- (-))	23,90,020/-)
R 2,03,150/-)			

532 - WATER LOGGING AND SALINITY CONTROL

O 89,38,980/-)	86,36,070/-)	1,55,818/- (-))	84,80,252/-)
R 3,02,910/-)			

GRANT NO. 24 - CIVIL WORKS (PAGES NO. 157 & 158)

314 - BUILDING AND STRUCTUREMaintenance and Repair (Charged)

O 8,72,000/-)	10,18,700/-)	14,21,495/- (+))	4,09,495/-)
S 1,39,700/-)			

(Other than Charged)

O 7,25,56,000/-)	13,02,89,140/-)	9,87,82,466/- (-))	3,15,06,674/-)
S 5,87,09,700/-)			
R 10,06,560/-)			

TOLLS AND PLANTS

O 69,210/-)	1,42,860/-)	2,77,434/- (+))	1,34,574/-)
R 73,630/-)			

319 - OTHERS - BUILDINGSRESEARCH LAB.

O 12,56,240/-)	11,18,080/-)	82,815/- (-))	10,35,265/-)
S 3,900/-)			
R 1,42,060/-)			

GRANT NO. 35 - DEVELOPMENT(ALL OTHER THAN CHARGED) PAGE NO. 270

523 - CANAL IRRIGATION

O 1,12,27,000/-)	1,27,81,680/-)	1,45,71,604/- (+))	17,89,924/-)
R 15,54,680/-)			

527 - FLOOD CONTROL AND DRAINAGE

O 35,00,000/-)	35,01,460/-)	- (-))	35,01,460/-)
R 1,460/-)			

Communications

25,00,000/-)	46,59,784/- (+))	21,59,784/-)
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312-315 - COMMODITIES AND SERVICES

R 1,20,630/-)	1,20,630/-)	- (-))	1,20,630/-)
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322 - WORKS URBAN

O 5,28,44,000/-)	5,36,13,000/-)	1,12,21,038/- (-))	4,23,91,962/-)
R 7,69,000/-)			

323 - WORKS RURAL

O 16,00,00,000/-)	17,48,68,000/-	18,78,53,432/-(+)	1,29,85,432/-
R 1,48,68,000/-)			

314 - BUILDING AND STRUCTURES

General Administration

O 13,00,000/-)	13,43,000/-	(-) 13,43,000/-
R 43,000/-)		

314 - ADMINISTRATION OF JUSTICE

O 3,25,000/-)	2,91,900/-	1,71,030/-(-)	1,20,870/-
R 33,100/-)			

314 - POLICE

O 97,000/-)	1,33,000/-	1,35,360/-(+)	2,360/-
R 36,000/-)			

314 - EDUCATION

O 85,00,000/-)	87,44,350/-	73,12,495/-(-)	14,13,855/-
R 2,44,350/-)			

314 - HEALTH SERVICES

O 20,90,000/-)	20,86,000/-	18,26,543/-(-)	2,59,455/-
R 4,000/-)			

CIVIL WORKS

O 5,00,000/-)	5,99,100/-	5,19,343/-(-)	79,757/-
R 99,100/-)			

BOARD OF REVENUE

O 1,05,000/-)	1,55,750/-	(-) 1,55,750/-
R 50,750/-)		

OTHER DEPARTMENT
PRINTING AND STATIONERY
INDUSTRIES

27,258/-(+)	27,258/-
40,533/-(+)	40,533/-
588/-(+)	588/-

GRANT NO- 37-IRRIGATION WORKS (ALL OTHER THAN
CHARGED) PAGE NO. 278532 - IRRIGATION DAMS

O 2,51,10,000/-)	1,92,36,000/-	1,87,78,955/-(-)	4,57,045/-
R 58,74,000/-)			

SUSPENSE DEBITS	3,00,000/-	8,79,744/-(-)	5,79,744/-
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523 - CANAL IRRIGATION

O	17,19,86,000/-)	17,85,93,000/-	13,75,35,208/-(-)	4,10,57,792/-
R	66,07,000/-)			

SUSPENSE DEBITS

			3,50,00,000/-	26,08,23,758/-(+)	22,58,23,753/-
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9 - 524 - TUBEWELLS

O	74,47,000/-)	78,74,000/-	1,22,73,002/-(+)	43,99,002/-
R	4,27,000/-)			

SUSPENSE DEBITS

			25,00,000/-	11,75,33,946/-(+)	11,50,33,946/-
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9 - 527 - FLOOD CONTROL
AND DRAINAGE

O	2,96,08,000/-)	3,08,51,000/-	13,54,42,954/-(+)	10,45,91,954/-
S	22,21,000/-)			
R	9,78,000/-)			

SUSPENSE DEBITS

			43,000/-	1,53,76,970/-(+)	1,53,33,970/-
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529 - OTHERS

O	2,31,22,000/-)	21,39,70,910/-	19,94,56,857/-(+)	1,45,14,053/-
S	19,40,30,910/-)			
R	1,82,000/-)			

522 - IRRIGATION DAMS

523 - Canal Irrigation	3,00,000/-	9,01,086/-(+)	6,01,086/-
524 - Tubewells	3,50,00,000/-	22,56,62,313/-(+)	19,06,62,313/-
527 - Flood Control and Drainage	25,00,000/-	10,34,49,998/-(+)	10,09,49,998/-
	43,000/-	82,90,764/-(+)	82,47,764/-

GRANT NO. 40 - TOWN DEVELOPMENT (ALL OTHER THAN
CHARGED) PAGE NO. 287450 - HOUSING & PHYSICAL
PLANNING452 - LOW COST HOUSING

Suspense Debit	10,00,000/-	41,79,496/-(+)	31,79,496/-
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Deduct Receipts and
Recoveries on Account of
Suspense Credits.

10,00,000/-	44,69,559/-(+)	34,69,559/-
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GRANT NO. 41 - ROADS AND BRIGES (ALL OTHER THAN
CHARGED) PAGE NO. 289312-120- MACHINERY AND
EQUIPEMENT

O	2,39,00,000/-)	1,25,46,000/-	2,95,20,555/-(+)	1,69,74,555/-
R	1,13,54,000/-)			

313-311-NATIONAL HIGHWAYS

O 21,46,17,000/-)	8,76,95,480/-	9,71,72,247/-(+)	94,78,767/-
R 12,69,21,520/-)			

312-312-OTHER HIGHWAYS ROADS

O 70,73,00,000/-)			
S 10/-)	72,98,77,280/-	71,82,90,248/-(-)	1,15,87,037/-
R 2,25,77,270/-)			

312-314-OTHER BRIDGES

O 1,68,00,000/-)	1,67,21,000/-	1,16,41,704/-(-)	50,79,296/-
R 79,000/-)			

Suspense Debits 12,00,00,000/- 60,23,86,954/-(+)

312-312-OTHER HIGHWAYS ROADS

O 4,25,50,000/-)	3,35,86,000/-	4,83,87,250/-(+)	1,48,01,250/-
R 89,64,000/-)			

312-314-OTHER BRIDGES

Lahore Development Authority

O 3,09,00,000/-)	1,06,57,000/-	7,57,000/-(-)	99,00,000/-
R 2,02,43,000/-)			

Deduct Receipts and Recoveries

on A/C of Suspense Credits. 12,00,00,000/- 52,13,80,248/-(+)

GRANT NO. 42-GOVT:BUILDING (ALL OTHER THAN CHARGED)

PAGE NO. 293

314-341-OFFICE BUILDINGS

Communications & Works Department.

O 5,26,06,000/-)			
S 5,56,52,680/-)	6,86,47,190/-	7,07,36,919/-(+)	20,98,720/-
R 3,88,510/-)			

314-341-RESIDENTIAL BUILDINGS

O 12,76,04,000/-)			
S 3,16,17,820/-)	15,87,70,710/-	18,46,67,596/-(+)	2,58,96,886/-
R 4,51,110/-)			

314-343-OTHER BUILDINGS

O 52,75,00,000/-)	57,60,21,750/-	58,10,55,102/-(+)	50,33,352/-
E 2,66,62,170/-)			
R 2,18,59,580/-)			

314-349-OTHERS

O 5,47,40,000/-)			
S 12,57,610/-)	2,80,74,630/-	2,04,84,419/-(+)	75,90,211/-
R 2,79,22,980/-)			

Suspense Debit 42,50,000/- 1,38,96,702/-(+)

Public Health Engineering Department

314-343-OTHER BUILDINGS SUSPENSE

Debit 2,68,69,000/-)	5,67,44,707/-(+)	2,98,75,707/-
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XVIII-A

314-342- RESIDENTIAL BUILDINGS

R	30,00,000/-	30,00,000/-	-	(-)	30,00,000/-
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313-343- OTHER BUILDINGS

Lahore Development Authority

R	31,26,000/-	31,26,000/-	54,08,000/- (+)	22,82,000/-
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Deduct R & R on Account of
Suspense Credit

(1) Building Department	42,50,000/-	1,28,76,853/- (+)	86,26,853/-
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(2) Public Health Engineering Department	2,68,69,000/-	4,63,75,061/- (+)	1,95,06,061/-
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GRANT NO. 43 POLICE PROJECTS (ALL OTHER THAN
CHARGED) PAGE NO. 297

314-342- RESIDENTIAL BUILDINGS

S	76,000/-	76,000/-	4,49,220/- (+)	3,73,220/-
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314-343- OTHER BUILDINGS

S	4,90,000/-	4,90,000/-	5,83,079/- (+)	93,079/-
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CHAPTER I

AGRICULTURE DEPARTMENT

The Committee examined the Accounts of the Agriculture Department in its meetings held on 5.5.1987 and 11.11.1987.

APPROPRIATION ACCOUNTS - 1982-83

1. Page 175 of Appropriation Accounts for the year 1982-83 - Non-Reconciliation of Accounts Grant No. 31 Misc: 749 - Other Grant for Compensation to Market Committees.

5-5-87

- i) Saving was within the permissible limits, no explanation was to be submitted.
- ii) Explanation of the Department in respect of the variation was accepted.

Reconciliation has been made. Settled subject to verification by Audit.

2. Page 101 of Appropriation Accounts for the year 1982-83 - Grant No 18 - Agriculture.

11-11-87

Saving Rs. 1,09,379/-.

1. The saving being less than the authorised limit of five percent, the item was dropped.
2. Agriculture Information Bureau - Saving Rs. 96,350/-

The saving being less than the authorised limit of five percent, the item was dropped.

3. Government Garden/Station Garden - Excess Rs. 89,492/-
4. Agriculture Education - Saving Rs. 2,972/-
5. Administration Directions (Ext) - Saving Rs. 2,576/-
6. Administration Direction (Res) - Saving Rs. 28,067/-
7. Expenditure under Cotton Control Act. - Saving Rs. 14,488/-
8. Superintendence - Saving Rs. 76,683/-
9. Subordinate and Expert Staff - Saving Rs. 8,000/-
10. Experimental Farms (Ext) - Saving Rs. 76,558/-
11. Experimental Farms (Res) - Excess Rs. 2,430/-
12. Seed Farms (Ext) - Saving Rs. 3,281/-
13. Seed Farms (Res) - Saving Rs. 3,730/-
14. District Farms (Ext) - Saving Rs. 903/-
15. District Farms (Res) - Saving Rs. 1,392/-

The explanation of the Department was accepted in respect of the above items and they were settled.

2. Page 103 of Appropriation Accounts for the year 1982-83 -
Grant No. 18 - Agriculture.

11-11-87

16. Excess Rs. 1,81,42,044/-.

Subject to verification of reconciliation by Audit the item stood settled.

3. Page 104 of Appropriation Accounts for the year 1982-83 -
Grant No. 18 - Agriculture.

11-11-87

- | | |
|---|----------------------------|
| 17. Extension Services (General) | - Excess Rs. 1,704/- |
| 18. Expenditure on Cane Development | - Excess Rs. 71,140/- |
| 19. Agriculture Engineering Soil Conservation & Boarding Operation | - Saving Rs. 1,09,99,394/- |
| 20. Grant-in-Aid-Contributions/Grant to the Res Coordination Board, Faisalabad. | - Saving Rs. 215/- |
| 21. Works | - Saving Rs. 54,708/- |
| 22. Plant Protection & Locust Control | - Saving Rs. 3,18,652/- |
| 23. Karkhana-Allate-e-Zari | - Saving Rs. 50,002/- |

The explanation of the Department was accepted in respect of the above items and they were settled.

4. Page 281 to 284 of Appropriation Accounts for the year 1982-83 -
Grant No. 38 - Agriculture (Development).

11-11-87

Provision having remained unutilized

Item No. 1 to 6

The explanation of the Department was accepted and the items were settled.

Item No. 7

The Finance Department was asked to examine and make recommendations about this item, which will be considered in the next meeting. The item was deferred.

Item No. 8 - 17

The explanation of the Department was accepted and the items were settled.

Item No. 18

Subject to reconciliation and verification by Audit, the item was settled.

Item No. 19 - 28

The explanation of the Department was accepted and the items were settled.

- 3 -

DRAFT PARAS 1982-83

5. Para 1 Page 16 of Audit Report for the year 1982-83 -
Short Realization Rs. 9,023/-

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

6. Para 2 Page 16 of Audit Report for the year 1982-83 - Retention of Money out of Government Account Rs. 1,20,310/- and (ii) Non-Maintenance of Account Rs. 47,00,000/-

5-5-87

The para was settled, subject to the watching of recoveries by the Audit and verification thereof.

7. Para 3 Page 17 of Audit Report for the year 1982-83 -
Avoidable Expenditure Rs. 2,64,430/-

5-5-87

The para was dropped and that a Sub Committee was constituted comprising of :-

1. Ch. Arshad Ali, MPA
2. Ch. Ghulam Ahmad Khan, MPA
3. Mr. Saeed Ahmad Ch, MPA

It was also decided that (i) Member Technical (Planning and Development Department), (ii) Secretary Communication and Works Department, (iii) Secretary Agriculture Department and (iv) Secretary Finance Department may also be associated to probe in detail into all aspects of the case and to formulate its recommendations regarding the standard to be laid for future.

8. Para 4 Page 17 of Audit Report for the year 1982-83 - Loss Due to Consumption of Excessive Material Rs. 2,27,792/-

5-5-87

The para was dropped. Recommendation of the Sub Committee as in the para 3 page 17 (above) would also be applicable here also for future guidance.

* The Report of Sub Committee - 5 of Public Accounts Committee-I held on 23-8-1987 in respect of Para Nos. 3 and 4 for the year 1982-83 of Agriculture Department was placed before the Public Accounts Committee in its meeting held on 27-8-1987 which was approved and forms Annexure to the Chapter.

* See Annexure to this Chapter at page - 8

DRAFT PARAS 1981-82

9. Para 1(i) Page 17 of the Audit Report for the year 1981-82 -
(ii) Rs. 69,766/- Rs. 2,31,335/- Misappropriation/Embazzlement
of Rs. 2,31,335/- (iii) Rs. 23,309/- (iv) Rs. 30,061/-.
-

5-5-87

Subject to watching the recoveries/write off of loss by the Finance Department, the para was dropped.

10. Para 2(i) Page 18 of the Audit Report for the year 1981-82 -
Outstanding Recoveries of Rs. 4,85,506/-.
-

5-5-87

Subject to verification by Audit, the para was dropped.

11. Para 2(ii) Page 18 of the Audit Report for the year 1981-82 -
Outstanding Recoveries of Rs. 1,50,849/-.
-

5-5-87

Dropped subject to verification by Audit.

12. Para 2(iii) Page 19 of the Audit Report for the year 1981-82 -
Loss of Stores Rs. 3,65,664/-.
-

5-5-87

The Department was directed to finalize the disciplinary action against the defaulters.

The para was kept pending.

DRAFT PARAS 1980-81

13. Para 2 Page 14 of the Audit Report for the year 1980-81 (Okara) -
Misappropriation of Rs. 5,95,554/-.
-

5-5-87.

The Department stated that the accused Field Assistant against whom a sum of Rs. 76,608/34 were out-standing has been dismissed from service. The enquiry was conducted which revealed that the pesticides were actually sold to the farmers on defferred payments.

The details of Rs. 76,608 / 34 is as under :-

Actual cost of Pesticides = Rs. 26,683/45

Amount of Subsidy = Rs. 26,683/45

Interest = Rs. 23,241/44

Total = Rs. 76,608/34

Out of the actual cost of pesticides, a sum of Rs.15,100/15 has been recovered and verified by Audit. The Department was directed to recover the balance amount of Rs. 11,578/30 and get it verified from Audit. Subject to that the para was dropped.

14. Para 3(i) Page 15 and 16 of the Audit Report for the year 1980-81-
Shortage of Pesticides of Rs. 1, 04, 305/- (iii) Rs. 86, 442/-.

5-5-87

i) Rs. 1, 04, 305/-

ii) Rs. 86, 442/- a. The Accountant General, Punjab informed that this sum forms a part of large sum where pesticides worth Rs. Rs. 78, 00, 00, 000/- concerning entire Province which had become unuseable through passage of time, the Committee decided to call a special meeting on 14-5-1987 to discuss in detail with regard to the destruction of these pesticides.

15. Para 3(ii) Page 15 and 16 of the Audit Report for the year 1980-81-
Shortage of Pesticides.

5-5-87

ii) Rs. 50, 630/-

iii) Rs. 18, 816/34. Subject to write off of the loss by the Finance Department and recovery of Rs. 4, 020/31 duly verified by Audit, the para was dropped.

16. Para 3(iii) Page 17 of the Audit Report for the year 1980-81-
Shortage of Pesticides (Rs. 26, 701/- EADA Okara).

5-5-87

Subject to write off of the loss by Finance Department, the para was dropped.

DRAFT PARAS 1979-80

17. Para 1 Page 15 of the Audit Report for the year 1979-80 (Attock) -
Shortage of Pesticides and Agriculture Mechanical Amounting to Rs. 4, 25, 525/-.

5-5-87

i) Rs. 1, 69, 051/- The Department informed that case to write off the loss is under process. Disciplinary action against Supervisory staff is also under progress. The Committee directed to have both the matters expedited.

ii) Rs. 59, 529/- The Department was directed to pursue the case in the Court. Disciplinary action against supervisory staff may also be expedited.

iii) Rs. 1, 64, 484/- The Department was directed to pursue the case in the court of Special Judge Anti-Corruption. As the case was sub-judice, the item was kept pending.

The para was kept pending.

18. Para 2 Page 16 of the Audit Report for the year 1979-80 (EADA Attock) :- Embezzlement of Rs. 2, 06, 966/-.

5-5-87

Both the officials were convicted by the Court and dismissed from service. Subject to write off of the loss by the Finance Department, the para was dropped.

DRAFT PARAS 1978-79

19. Para 1 Page 17 of the Audit Report for the year 1978-79 (Sialkot) :- Non recovery of Sale Proceeds of Pesticides Rs. 7, 22, 404/-.

5-5-87

The Department stated that out of the balance amount of Rs. 2, 32, 145/- a further sum of Rs. 69, 650/28 have been recovered leaving a balance amount of Rs. 1, 62, 495/48. The Department was directed to get the amount of Rs. 69, 650/28 verified from Audit. The balance amount may also be recovered through the Collector.

DRAFT PARAS 1970-71

20. Para 2 Page 17 of the Audit Report for the year 1970-71 - Non - Recovery of Liquidated Damages.

5-5-87

The Department explained that out of total amount of Rs. 96, 406/28, the Finance Department had already waived off of the recovery of Rs. 46, 863/93 (the audit has verified the figures of Rs. 44, 331/93 and the difference of Rs. 2, 532/- remains to be sorted out).

Out of the balance recoverable amount of Rs. 49, 542/35, a sum of Rs. 18, 788/76 (Rs. 12, 258/50 + Rs. 5, 849/26 + Rs. 681/-) has been recovered. Rs. 12, 597/- have been withheld/recovered by the Department in the case of TW/6/PCA/65-66 leaving balance amount of Rs. 7, 811/09. The recovery of Rs. 4, 221/10 in the case No. TW/5/PCA/65-66 is to be made by the Collector, Lahore.

The balance recoverable amount now stands at Rs. 12, 024/19 in the following 2 cases :-

- | | | | |
|----------------------------------|---------------|----------------|--|
| 1). TW-6/PCA/65-66 Rs. 20, 408/- | Rs. 12, 597/- | Rs. 7, 811/09 | Case for write off pending with Finance Department |
| (with held by the Department) | | | |
| 2). TW-5/PCA/65-66 | | Rs. 4, 221/10 | Recovery to be made by Collector, Lahore, |
| | Total:- | Rs. 12, 024/19 | |

The Committee directed that the recovery of the balance amount of Rs. 12, 024/19 be expedited. Subject to the said recoveries and verification by Audit, para was dropped.

DRAFT PARAS 1963-64

21. Para 1(XI) Page 2 of the Audit Report for 1963-64 Volume-II - Outstanding Government Dues Rs. 3,18,623/30.

5-5-87

- i) The para was kept pending as the hearing had been deferred. The Department was directed to request the Registrar, High Court to fix an early date.
- ii) The Department was directed to expedite full recovery from Haji Khuda Bux through the Collector as Arrears of Land Revenue.

DRAFT PARAS 1960-61

21. Para 4(i) Page 34 of the Audit Report for the year 1960-61 (Dera Ghazi Khan) - Outstanding Recoveries of Rs. 99,380/-.

5-5-87

The case being sub judice. Para was kept pending.

ANNEXURE

REPORT OF THE SUB COMMITTEE- 5 OF THE PUBLIC ACCOUNTS COMMITTEE-I ON PARA NOS: 3 AND 4 PAGE-17 OF AUDIT REPORT FOR THE YEAR 1982-83 (AGRICULTURE DEPARTMENT).

The Sub Committee-5 consisting of M/s Ch. Arshad Ali, MPA, Mr. Saeed Ahmad Ch, MPA and Ch. Ghulam Ahmad Khan, MPA considered these paras in the meeting held on 23, 8. 1987.

The Committee discussed the matter at length with the representatives of the Agriculture Department, Planning and Development and the Finance Department. All the said three Departments were of the firm view that the work had been got done by the Agriculture Department according to the specifications as approved by Government and that there was no deviation on the part of the Agriculture Department in the matter of using cement and bricks.

No representative of the Communications and Works Department attended the said meeting and the Committee took a very serious view of this lapse on the part of the Communications and Works Department.

Then the Committee held that the objection of the Audit Department was not valid and that there was no deviation from the standard formula prescribed by Government.

CHAPTER II

BOARD OF REVENUE, PUNJAB

The Committee examined the Accounts of the Board of Revenue, Punjab in its meetings held on 4, 5, 1987 and 7.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 13 of Appropriation Accounts for the year 1982-83 -
Grant No. 2 - Land Revenue - Saving Rs. 7, 55, 865/-.

7-9-87

The Department explained that out of the total amount of Rs. 77, 53, 070/-, only an amount of Rs. 7, 55, 865/- could not be spent during the financial year as qualified Patwaris were not available. The Committee directed that the Board of Revenue should direct the Director, Land Records, to exercise effective control over its subordinate formations.

The para was settled subject to the above observations.

2. Page 18 of Appropriation Accounts for the year 1982-83 -
Grant No. 4 - Stamps - Excess Rs. 57, 72, 375/-.

7-9-87

The Committee observed that the Department should have foreseen the expenditure and directed the Administrative Department to be careful in future. With this observation the para was settled.

3. Page 28 of Appropriation Accounts for the year 1982-83 -
Grant No. 6 - Registration.

7-9-87

The Committee directed that reconciliation of figures should be undertaken well in time so that, if necessary, corrections were made before the printing of final Appropriation Accounts.

The para was settled.

4. Page 39 of Appropriation Accounts for the year 1982-83 -
Grant No. 9 - Irrigation - 579 - Hill Tourents.

7-9-87

The Department explained that, as a result of reconciliation of figures, there was a saving of Rs. 32, 414/- and not excess of Rs. 1, 90, 241/-. The Audit had accepted this position. The Audit stated that the saving was within the grant and would not effect the over-all excess, i.e. 1.5%.

The para was settled.

BELIEF DEPARTMENT

5. Page 162 of Appropriation Accounts for the year 1982-83 -
Grant No. 27 - Relief - Excess Rs. 53,78,784/-.

7-9-87

The Department explained that the expenditure was incurred with the approval of the Governor for relief operations and ex-gratia relief to the effectees of Bhakkar, Leiah and Murree. The funds were sanction late and could not be included in the Budget for that year.

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

DRAFT PARAS 1982-83

BOARD OF REVENUE, PUNJAB

6. Para 6 Page 18 of Audit Report for the year 1982-83 -
Theft of Stores (Rs. 18,109/-).

4-5-87

The Committee discussed the para in detail and desired to know (1) why the Muharrir was not charge-sheeted when he was held responsible for the loss as a result of departmental inquiry (2) who was the Deputy Commissioner who showed negligence in the matter and did not take action at the proper time?

The Committee directed that the Public Accounts Committee-I Secretariat should ask the Head of the Police Department to get a report from the concerned police officers/officials as to what efforts were made by them in tracing out the default and ultimately came to the conclusion that it was not traceable. The Administrative Department shall provide the necessary data to the Public Accounts Committee-I Secretariat.

The Committee gave three months' time to the Administrative Department for completing the above action and to submit a detailed report as desired by them.

The para was kept pending.

7. Para 7 Page 18 of Audit Report for the year 1982-83 -
Non-Reconciliation of Accounts.

4-5-87

As reconciliation in respect of 1982-83 had been done, the para was settled.

CHAPTER III

COOPERATIVE DEPARTMENT

The Committee examined the Accounts of Cooperative Department in its meeting held on 7.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 146 of Appropriation Accounts for the year 1982-83 -
Grant No. 21 - Coop - Saving Rs. 2,66,624/-.

7-9-87

As the saving was less than 5% , explanation of the Department was accepted and the para was settled.

CHAPTER IV

EDUCATION DEPARTMENT

The Committee examined the Accounts of Education Department in its meetings held on 8.3.1987, 3.5.1987, 12.5.1987 and 3-6-1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 96 of Appropriation Accounts for 1982-83 –
Grant No. 15 – Education.

3-5-87

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

DRAFT PAPAS 1982-83

2. Para 13(1) Page 27 of Audit Report for the year 1982-83 – Misappropriation of Stores worth Rs. 1,97,354/- in the office of the District Education Officer (M), Sheikhupura.

8-3-87

The Department stated that stores and stock articles had since been taken on record and its distribution to respective schools had been verified by Audit.

The Committee took a serious note of the fact that the officer concerned had taken away the record alongwith him during his 3 year's long leave and the department did not take any cognizance of this lapse. The Committee directed that disciplinary action may be taken against the defaulting officer and reported in the next meeting.

The para was kept pending.

3-6-87

The Department assured the Committee that ADO had been charge-sheeted on 16.4.1987 and action would be taken under the disciplinary rules, in the light of her reply.

As the accounts had been settled and verification of expenditure done by the Audit, the para was settled.

3. Para 13(2) Page 27 of Audit Report for the year 1982-83 -
Mis-appropriation of cash and stores etc amounting to
Rs. 23,153/- District Education Officer, Sheikhupura.

8-3-87

The Department explained that the departmental action under Efficiency and Discipline Rules against Mr. Muhammad Iqbal, Cashier had since been completed for (1) wilful absence (2) mis-appropriation of accounts, and that he had been dismissed.

He had, however, gone in a criminal Revision Appeal in the Lahore High Court against embezzlement charges being tried in the Court of Special Judge, Anti-Corruption. The case was still pending in High Court.

The Committee was not satisfied with the departmental action and required the Department to come up with the following details in the next meeting :-

- 1) contents of the Charge-Sheet; and whether defalcated amount was incorporate therein ;
- 2) copy of Inquiry Report ;
- 3) decision of the Authorised Officer / Authority ;
- 4) stage of the case in the Lahore High Court ;
- 5) What steps had been taken for expediting case in the High Court by way of requesting the Advocate General for early fixation of date.

The para was kept pending.

3-5-87

The Administrative Department explained to the Committee that the learned High Court had quashed the proceedings against the Ex-Cashier on 14.4.1986 and that a reference had been made to the Law and Parliamentary Affairs Department in the light of the decision of the High Court whether a case for the recovery of Rs. 23,153/- could be initiated against the defaulting official as arrears of land revenue through the District Collector.

The para was settled subject to the condition that the Department would make serious efforts to recover the amount as arrears of land revenue after obtaining the advice of the Law and Parliamentary Affairs Department.

4. Para 13(3) Page 28 of Audit Report for the year 1982-83 -
Mis-appropriation of cash and stores amounting to Rs. 14,443/- in Government College for Boys Asghar Mall, Rawalpindi.

8-3-87

The Department explained that out of the entire union fund amounting to Rs. 14,130/-, a sum of Rs. 5,631/- and Rs. 1,091/- had

been verified by Audit.

The vouchers regarding the remaining balance of Rs. 7,408/- had also been submitted to the District Accounts Officer for verification, which was being delayed on flimsy grounds. The Audit agreed to the settlement of this amount as well.

Regarding mis-appropriation of amount of Rs. 5,944/-, Mr. Muhammad Yamin, Ex-Head Clerk of the College was held responsible in the departmental inquiry. The case was registered in the Anti-Corruption Department against him on 22.11.1980, but he was acquitted by the Special Judge, Anti-Corruption. As such, a case for write off of this amount had been made out and referred to the Finance Department, which had not yet been decided. However, as a pre-cautionary measure the pension and gratuity of Mr. Muhammad Yamin, Ex-Head Clerk, had been withheld to meet any eventuality as he had since retired.

The para to this extent was kept pending.

3-8-87

The Public Accounts Committee-I decided to settle the para with the direction that the case of the defaulting official should be expeditiously decided.

5. Para 13(4) Page 28 of Audit Report for the 1982-83 - Misappropriation of cash/stores amounting to Rs. 62,257/- in the office of the District Education Officer, Bahawalnagar.

8-3-87

The Department stated that relevant record in support of disbursement of Rs. 56,886/41 was available for verification and the Audit may kindly be directed to do the needful. Regarding account of balance amount of Rs. 5,370/89, the inquiry officer had held M/s Hamid Akhtar Shah and Aftab Ahmad, Assistant, Office of the District Education Officer, Bahawalnagar responsible but later on Mr. Aftab Ahmad was exonerated and Mr. Hamid Akhtar Shah was held solely responsible. It had been ordered to get this amount deducted from his salary in instalments according to rules.

The Committee was not satisfied by the proceedings and asked for submission of the preliminary inquiry, under the Efficiency and Discipline Rules, action taken by different authorities meanwhile and justification of inordinate delay in finalization of the case.

The para was kept pending.

3-8-87

The Public Accounts Committee-I decided to settle this para on the basis of statement of the Education Secretary that the salaries of all the teachers have since been disbursed and there was no outstanding amount on that account.

6. Para 13(5) Page 29 of Audit Report for the year 1982-83 - Mis-appropriation of cash/stores amounting to Rs. 8, 386/- in the office of the District Education Officer, Bahawalnagar.

8-3-87

The Department stated that an inquiry into this mis-appropriation amount and the loss of relevant record of Rs. 8, 386/- on account of payment in excess by erasing/tampering with original price printed on the books, in the test check of 25 books only, was conducted by Director Public Instruction, Punjab, who held Mr. Muhammad Ashraf Zia, Junior Clerk responsible. The District Education Officer, Bahawalnagar had been directed on 6.10.1985 to proceed against the said official under Efficiency and Discipline Rules.

The Committee was not satisfied especially regarding the delay involved in the proceedings of the case and had desired the department to come back with the following details :-

- 1) when was the preliminary inquiry initiated;
- 2) why the criminal action had not been initiated for erasing/tampering of original price printed on the books and for the loss of the relevant record;
- 3) who was responsible for the delay in initiating inquiry proceedings and justification of the lapse of a period from March, 1972 to October, 1985 in finalization of inquiry cases in this respect.

The para was kept pending.

3-8-87

The para stands settled as verified by Audit.

7. Para 13(6) Page 29 of the Audit Report for the year 1982-83 - Mis-appropriation of cash and stores amounting to Rs. 12, 420/- in Government Science College, Multan.

8-3-87

All the relevant record having been traced out and got verified by Audit, the para was settled.

8. Para 13(7) Page 29 of Audit Report for the year 1982-83 - Misappropriation of cash and stores worth Rs. 35, 998/- in the Defunct Office of District Inspector of Schools, Sahiwal.

8-3-87

The relevant record having been verified, the para was settled.

9. Para 13(8) Page 30 of Audit Report for the year 1982-83 - Misappropriation of cash and stores amounting to Rs. 7, 188/- in Government College for Women, Sahiwal.

8-3-87

The Department explained that in view of the demise of the retired Principal, whose dues with the Government had been paid off on her retirement, no recoveries could possibly be effected from her at this late stage. As the recovery of an amount of Rs. 318/- had already been verified by Audit, as case for write off of the balance amount of Rs. 6, 870/- was pending with the Finance Department.

The Committee directed the Finance Department to examine and decide the write off case expeditiously.

The para was kept pending.

3-5-87

Since the amount had been written off by the Finance Department as a bad debt due to the death of the lady concerned, and the write off had been verified by Audit, the para was settled.

9. Para 14 Page 30 of Audit Report for the year 1982-83 - Excess Payment of Rs. 15, 750/- as rent for School Building of Government Anarkali Girls High School, Lahore.

8-3-87

The Department explained that in an inquiry, Mrs. Roohi Bano Qureshi, the then Headmistress, had been held responsible for this over-payment. Action against this lady was initiated but was subsequently withheld on account of two Civil Suits by the owner for ejection of the Building and payment of rent.

The Committee could not find any relation between the departmental inquiry and the Civil Suits. The Committee therefore, required a detailed report in this respect setting out (i) Charge-Sheet (ii) departmental inquiry report (iii) copy of the decision of the Authorised Officer/Authority (iv) Stages of the two Civil Suits.

The para was kept pending.

3-8-87

The para stands settled with the direction that the final decision of the case against the accused official was shown to Audit to their satisfaction.

10. Para 15 Page 30 of Audit Report for the year 1982-83 - Wasteful Expenditure Rs. 34,400/- in Government Islamia High School, Gujjar Khan.

8-3-87

The Committee was not satisfied regarding the utilization of Funds of A.D.P. Scheme in 1975-76 in respect of Agro-Technical Scheme, as out of three Industrial Arts Courses, training in two fields could not commence for ten long years. The Committee directed the Administrative Department to submit a detailed performance report deliberating upon the total A.D.P. Funds in the province and their utilization.

The para was kept pending.

13-5-87

Before examining the performance report furnished by the Administrative Department, the Committee considered this para. The Administrative Secretary explained the position in detail in its historic perspective before the Public Accounts Committee. The Committee felt satisfied with the explanation of the Department. The Accountant General paid tributes to the honesty, integrity and straight forwardness of the Education Department who had taken the Public Accounts Committee in full confidence regarding the utilization of the funds of the A.D.P. Scheme of 1975-76 in respect of Agro-Technical Education.

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

The Committee in its meeting held on 8-3-1987 desired to have a detailed performance report in respect of the introduction of Agro-Technical Subjects in the middle classes during the period 1972 to 1980 with its successes and shortfalls. The Department has furnished the requisite performance report for the consideration of Public Accounts Committee-I in its meeting held on 13th May, 1987. A copy of the report is added as Annexure 'A' to the minutes.

The Administrative Secretary remarked that he had brought forth this performance report in compliance to the orders of the Public Accounts Committee, although this report should have been compiled by the Audit to adopt these methods for future auditing. Audit had shifted this responsibility on to him and he has faithfully prepared this report on the basis of guidelines provided in the book. Normally the Audit has to assess the performance of the Department and in case the Department fails to carry out the goal set out by the Government the Audit would draft para against it and the Department would be accountable to that extent before the Public Accounts Committee. The Secretary added that probably the Audit may not have yet acquainted itself with the new concept and method of new performance Audit, and may require an experience of many years before they are fully acquainted with this method. The Secretary further added that with this introduction, he has to say that this scheme has not failed it is still in progress. It has three components. There was no difficulty with regard two of its components that is (i) Home Economics and (ii) Agricultural and Industrial Arts. The 3rd component was Electrical and Wood Works. It was a new subject, the trained teachers were not available. There were 111 workshops constituted, as such the teachers had to be trained in this trade. Now very many students pass out in these subjects.

They may not be very skilled in these trades but it is beyond doubt that they prove to be useful citizens as much as they acquire elementary knowledge of Electricity and Wood Works.

The Department has been assessing the success and failures and has been improving upon in the light of the experience it gain. It is in 1986 that consultants have been appointed who will advise the department for taking further course of action regarding this scheme. He once again emphasized that Education Department was fully aware of its responsibilities in adopting the course of action that is required in the present time for one nation. The bottlenecks and difficulties have since been surmounted.

The Committee was satisfied with the details furnished by the Secretary and was thankful that the Committee was taken into full confidence. The Accountant General also felt satisfied with the performance report furnished by the Administrative Department.

11. Para 16 Page 31 of Audit Report for the year 1982-83 -
Non-Reconciliation of Dues Rs. 26,952/-

3-5-87

The Committee was informed that record regarding non-realization of dues had been verified by the District Audit Officer, Rawalpindi.

Subject to verification of the original documents by the Audit, the para was settled.

12. Para 17(1) Page 31 of Audit Report for the year 1982-83 -
Unnecessary drawal/retention of Government money worth Rs. 5,50,000/- by the Director of Technical Education, Punjab Lahore during the year 1979-81.

8-3-87

The irregularity having been regularised by the Finance Department, the para was settled.

13. Para 17(2) Page 31 of Audit Report for the year 1982-83 -
Unnecessary drawal/retention of Government money Rs. 66,538/- Government Comprehensive High School, Multan.

8-3-87

The para was settled subject to verification by Audit.

14. Para 17(3) Page 32 of Audit Report for the year 1982-83 - Unnecessary drawal/retention of Government money(Rs. 23,375/-) Government Girl High School Sillan Wali District Sargodha.

3-5-87

The Committee took note of the fact that funds were not utilized by the department at the proper time. The Public Accounts Committee-I directed that all the departments should utilize their funds at the proper time and should not spend them lavishly at the

end of the financial year. It was also directed that in case any officer who failed to utilize the budget allocation for making purchases in time should be dealt with departmentally and very serious action should be taken against him. In future, all the purchases must be completed at the proper time and payments made much before 30th June.

Subject to above observations, the para was settled as the stock entries had been verified by Audit.

15. Para 18 Page 33 of Audit Report for the year 1982-83 - Loss to Government Rs. 10,100/-

3-5-87

As the original challan pertaining to the recovery of Rs.10,100/- from the gratuity of the Headmistress had been verified by Audit, the para was settled.

16. Para 19 Page 33 of Audit Report for the year 1982-83 - Outstanding Recoveries of Rs.12,495/- Government College for Boys, Muzaffargarh.

8-3-87

The outstanding recoveries having been made and verified by Audit, the para was settled.

17. Para 20 Page 33 of Audit Report for the year 1982-83 - Over Payment due to non-observance of terms on contract (Rs. 29,252/-).

3-5-87

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

18. Para 21 Page 33 of Audit Report for the year 1982-83 - Irregular Payment of Rent (Rs. 2,04,000/-).

3-5-87

The Committee was informed that the case was sub-judice and the next date of hearing was fixed for 8.6.1987. The department however assured the Public Accounts Committee-I that departmental inquiry revealed that the Headmistress was at fault and that she would be charge-sheeted under the disciplinary rules for which purpose Director Public Instruction had been deputed.

The Department was given three months' time to complete the action. Para was kept pending.

3-8-87

The para being sub-judice was kept pending.

19. Para 22 Page 33 of Audit Report for the year 1982-83 -
Purchase without competence Rs. 9,931/-, Government
College for Women, Bahawalpur.

8-3-87

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

20. Para 23 Page 34 of Audit Report for the year 1982-83 -
Irregular Expenditure Rs. 16,400/- District Education
Officer (W), Lahore.

8-3-87

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

21. Para 24 Page 34 of Audit Report for the year 1982-83 -
Non-reconciliation of Accounts.

8-3-87

The Accountant General, Punjab, suggested that the performance of the Education Department in respect of reconciliation of expenditure figures booked by the Accountant General, might be appreciated and the appreciation by the Committee should be incorporated in the minutes of the Public Accounts Committee-I.

General

The Public Accounts Committee-I unanimously agreed to place on record its deep sense of appreciation over the performance of the Education Department with regard to the reconciliation of Accounts for 1982 - 83 .

ANNEXURE

Subject: INTRODUCTION OF AGRO- TECHNICAL EDUCATION IN THE PUNJAB.

The Education Policy 1972 - 80 placed great emphasis on a shift towards more purposeful, scientific and Agro-Technical Education. This policy directed changes in curricula with the following objects:-

" to emphasise learning of concepts and skills and encourage observations, exploration, experimentation, practical work and creative expression".

To meet the requirements of this policy, Federal Government decided to provide funds to the provinces through A.D.P. for introduction of Agro-Technical subjects in the general stream of studies of Class -VI, VII and VIII according to a phased programme. The Scheme was started in the Punjab in 1973-74 as a First Phase and continued expansion upto the year 1979-80 when Phase - VI was completed. During this period, physical facilities and teachers were provided as follows :-

No. of schools coverd	No. of teachers provided	Amount spent on equipment	Amount spent on contingencies	Amount spent on salaries of staff	Amount spent on construction of 111 workshops/ Laboratory/ Stores
1.	2.	3.	4.	5.	6.
3128	4032	1,68,95,000/-	2,13,98,240/-	6,11,08,055/-	51,84,000/-

1. Total amount spent through ADP (3 + 4 + 5 + 6) = Rs. 10,45,86,295/-
2. Amount spent by Federal Government directly. = Rs. 37,88,776/-
- = Rs. 10,83,76,071/-

This amount of about Rupees Eleven Crore was spent on the scheme according to the following norms fixed by the Federal Governor :-

i. Norm for Teachers

One teacher in BPS-9 with requisite qualification, was sanctioned to teach each one of the following subjects :-

- | | | |
|--------------------|--|------------------|
| i) Agriculture | | Industrial Arts. |
| ii) Home Economics | | |
| iii) Wood Work | | |
| iv) Electricity | | |
| v) Metal Work | | |

2. Norm for provision of equipment to each school trade-wise

- | | |
|----------------------|--|
| i) Agriculture | - Rs. 1100/- (in 1973) to
Rs. 2000/- (in 1979). |
| ii) Home Economics | - Rs. 5700/- (in 1973) to
Rs. 8000/- (in 1979). |
| iii) Industrial Arts | - Rs. 15000/- (in 1973) to
Rs. 41000/- (in 1979). |

3. Norm for contingencies for each school - trade-wise

- | | |
|----------------------|------------------------|
| i) Agriculture | Rs. 500/- per annum. |
| ii) Home Economics | Rs. 1000/- per annum. |
| iii) Industrial Arts | Rs. 10000/- per annum. |

4. Norm for construction of workshops/laboratories/stores one in each school trade-wise

- | | |
|-------------------------------|--------------|
| i) Agriculture Store | Rs. 12000/- |
| ii) Home Economics Laboratory | Rs. 67000/- |
| iii) Industrial Arts Workshop | Rs. 134400/- |

As per norm for teachers 4032 posts in BPS-9 have been sanctioned and are available in 3128 Middle and High Schools, covered by the Scheme upto 1979 - 80.

Equipments have been provided in various schools, trade-wise as follows :-

Agriculture			Industrial Arts			Home Economics			Total		
M	H	T	M	H	T	M	H	T	Middle	High	T
61	734	1495	205	247	452	735	446	1181	1701	1427	3128

During the introduction period of the scheme (1973 - 74 to 1979 80) and afterwards annual recurring expenditure is being provided to each school at the rate of Rs. 500/- for Agriculture, Rs. 1000/- for Home Economics and Rs. 10,000/- for Industrial Arts.

Although 3128 Middle and High Schools have been equipped for teaching of Agriculture, Industrial Arts and Home Economics only 111 out of this total have been provided a workshop/Laboratory/store as follows :-

Agriculture		Industrial Arts		Home Economics		Grant Total	
M	H	M	H	M	H		
31	37	2	20	2	19		111

This neglect in providing the workshops for Industrial Arts and stores for Agriculture and Laboratory for Home Economics has

resulted in slow progress of the scheme. Some other factors which have contributed to the slow progress of the scheme are as follows:-

1. Lack of proper planning

The scheme was not properly planned. It was introduced as a directive of the Federal Government. No Planning Cell or Project Committee seems to have been set up at the Provincial level/Field level.

2. The staff appointed to implement the scheme had no technical back ground.

3. No experts were associated at the planning or implementation level.

4. No provision was made for periodic evaluation or follow on studies.

5. Teachers posted against the posts sanctioned for this scheme were not properly qualified and there were no arrangements for their in-service training.

6. The examination side of the scheme was neglected.

CHAPTER V

EXCISE AND TAXATION DEPARTMENT

The Committee examined the Accounts of the Excise and Taxation Department in its meetings held on 4.5.1987 and 7.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 31 of Appropriation Accounts for the year 1982-83 -
Grant No. 7 - Charges on Account of Motor Vehicle Acts.

7-9-87

The Committee observed that the funds, which could not be utilized elsewhere. The Department was advised to be more cautious in future.

Since the excess was less than 5%, the item was settled.

Computerization of Vehicles.

The excess being less than 1%, the item was settled.

2. Page 32 of Appropriation Accounts for the year 1982-83 -
Grant No. 8 - Entertainment Tax - Education Cess - Cotton Fee - Paddy Husking Tax.

7-9-87

The Committee observed that progressive expenditure on salaries was in the knowledge of the Department and the saving could very well have been anticipated. In its opinion, failure to surrender surplus funds in time showed laxity of financial control by the Head of the Department, which should be avoided in future.

Subject to above observations, the items were settled.

Urban Immovable Property Tax

As the saving was less than 3%, the item was settled.

Charges in connection with Tobacco Duties

The Department stated that an amount of Rs. 27,500/- was surrendered erroneously by the officer concerned who had since retired and, as such, no action could be taken against him. The Committee desired that timely action should be taken against the defaulters in future.

Subject to the above observations, the item was settled.

DRAFT PARAS 1982-83

(Revenue and Receipts)

3. Para 1. Page 186 of Audit Report for the year 1982-83 - Short Assessment of Property Tax (Rs. 3,36,587/-).

4-5-87

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

4. Para 1(i) Page 187 of Audit Report for the year 1982-83 - Short Realization of Property Tax (Rs. 75,474/-).

4-5-87

The Committee directed that appropriate departmental action should be taken against the defaulting official who was responsible for the deficiency. The Administrative Department agreed to complete action in the matter within three months.

The para was kept pending.

5. Para 1(ii) Page 187 of Audit Report for the year 1982-83 - Arrears of Property Tax (Rs. 72,065/-).

4-5-87

The Committee directed that appropriate departmental action should be taken against the defaulting official who was responsible for the deficiency. The Administrative Department agreed to complete action in the matter within three months.

The para was kept pending.

6. Para 2 Page 188 of Audit Report for the year 1982-83 - Irregular Exemption from Property Tax (Rs. 16,404/-).

4-5-87

The Committee directed that appropriate departmental action should be taken against the defaulting official who was responsible for the deficiency. The Administrative Department agreed to complete action in the matter within three months.

The para was kept pending.

7. Para 3 Page 188 of Audit Report for the year 1982-83 - Non - Recovery of Property Tax (Rs. 12,937/-).

4-5-87

The Administrative Department explained that the amount of Rs. 12,937/- had been deposited under the head " Revenue Deposit " as ordered by the Civil Court and it will be transferred to the relevant head of account, as and when the case was decided by the

Civil Court, and got verified by Audit. The next date of hearing was fixed for 9.6.1987.

The para was kept pending.

8. Para 4(i) Page 188 and 189 of Audit Report for the year 1982-83 - Non- Realization of Token Tax (Rs. 12,676/-).

4-5-87

The Committee directed that appropriate departmental action should be taken against the defaulting official who was responsible for the deficiency. The Administrative Department agreed to complete action in the matter within three months.

Efforts should be made to recover the balance amount.

The para was kept pending.

9. Para 4(ii) Page 189 of Audit Report for the year 1982-83 - Non- Recovery of Token Tax (Rs. 17,742/-).

4-5-87

The Committee directed that appropriate departmental action should be taken against the defaulting official who was responsible for the deficiency. The Administrative Department agreed to complete action in the matter within three months.

The para was kept pending.

CHAPTER VI

FORESTRY, WILDLIFE, FISHERIES AND TOURISM DEPARTMENT

The Committee examined the Accounts of Forestry, Wildlife, Fisheries and Tourism Department in its meetings held on 4.5.1987, 13.7.1987, 8.9.1987 and 15.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 21 of Appropriation Accounts for the year 1982-83 -
Grant No. 5 - Forests - Saving Rs. 7,26,130/-.

4-5-87

As the variation was within the permissible limits, the para was settled.

2. Page 253 of Appropriation Accounts for the year 1982-83 -
Grant No. 36 - Development (517 - Forestry) - Accounts for the year 1982-83 - Saving Rs. 6,37,98,589/-.

8-9-87

The Administrative Department circulated a revised working paper in the meeting. During examination, it was found that the Department had incurred expenditure on a number of scheme without provision of funds from Finance Department, with the result that the excess expenditure remained uncovered. The Committee directed that the Administrative Department should prepare a fresh working papers in consultation with Finance Department and, after obtaining Audit comments thereon, should submit it to the Committee for consideration in its meeting to be held on 15th September, 1987.

15-9-87

36 - Development Forests

The Department explained that there was a saving of 4.44% and the surrender was 4.43% resulting in total saving of 0.007%. The Audit was of the view that if the saving had been intimated well in time, the surrendered amount could have been utilized elsewhere. The Department accepted the responsibility of not surrendering the saving in time.

The Committee considered the 14 items included under the Grant 36 - Development Forest and observed that financial control by the Administrative Department had not been adequate and directed the Department to be more careful in future.

The para was settled, subject to above observations.

DRAFT PARAS 1982-83

3. Para 45 Page 46 of Audit Report for the year 1982-83 - Irregular Expenditure Due to payment on Non - Schedule Rates Rs. 25, 925/-.

4-5-87

The Committee directed that responsibility should be fixed against the officer who favoured the defaulter and adverse remarks should be entered in his ACR. The Department was also directed to submit a copy of the report to the Audit wherein the responsibility had been shifted from Ghulam Hussain to Ali Muhammad for scrutiny. The Administrative Department informed the Committee that full recovery had been effected.

The Public Accounts Committee-I directed that the Department should get the recovery verified by Audit and submit a complete report regarding their above directives within three months.

The para was kept pending.

13-7-87

The Committee directed that the recovery of the outstanding amount should be expedited and got verified from Audit.

The para was kept pending.

4. Para 46 Page 47 of Audit Report for the year 1982-83 - Drawal of Funds to avoid Lapse of Grants (Rs. 26, 393/-).

4-5-87

The Administrative Department informed the Committee that full recovery had been effected and verified. Moreover, as a penalty, promotion of the Sub Divisional Forest Officer had been stopped on the basis of the draft para.

As recovery had been verified by Audit and punishment awarded the para was settled.

5. Para 47 Page 47 of Audit Report for the year 1982-83 - Irregular Expenditure Rs. 20, 160/-.

4-5-87

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

6. Para 48 Page 47 of Audit Report for the year 1982-83 - Non - Accountal of Stores Rs. 55, 549/-.

4-5-87

The Department was directed to explain as to why no reply was sent to the Public Accounts Committee-I within the stipulated time.

sent to the Audit from 1975 to 1983.

The para was kept pending.

13-7-87

The para stood settled.

7. Para 49 Page 47 of Audit Report for the year 1982-83 -
Embezzlement of Rs. 1,36,173/-.

4-5-87

The Committee was informed that not only one but many other cases had been registered against the defaulting official which were in progress. As a punishment, his services had been terminated under the Efficiency and Disciplinary Rules and full amount had been recovered.

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

8. Para 50 Page 47 of Audit Report for the year 1982-83 -
Excess Charges on General Clearance Rs. 4,02,548/-.

4-5-87

Subject to the verification by Audit of the ex-post facto sanction of the competent authority, the para was settled.

9. Para 51 Page 48 of Audit Report for the year 1982-83 -
Outstanding Government Dues (Rs. 1,44,079/-).

4-5-87

The Administrative Department explained to the Committee that out of a total amount of Rs. 1,44,079/-, an amount of Rs. 76,222/- had been recovered leaving a balance of Rs. 67,857/-. Out of the balance amount of Rs. 67,857/-, cases were pending in the civil courts regarding the amount of Rs. 51,000/- leaving behind a sum of Rs. 16,000/-. The amount of Rs. 16,000/- was considered to be a bad debt and the Department had approached the Finance Department for writing off of the said amount.

The Committee directed that the Department should pursue the cases in the civil courts vigorously and try to get an early decision recovery of the amount involved and submit a report to them in the next meeting.

The para was kept pending.

(FISHERIES DEPARTMENT)

10. Para 51 Page 48 of Audit Report for the year 1982-83 -
Outstanding Government Dues Rs. 1,44,079/-.

13-7-87

The Committee decided to drop this para with the direction that

the Department would keep on pursuing court cases with all diligence as was promised by the Administrative Secretary.

11. Para 10(i) (d) Page 40 of Audit Report for the year 1977-78 -
Shortage of Forest Produce Worth Rs. 1,52,073/-

13-7-87

The para was settled.

12. Para 10(3) Page 41 of Audit Report for the year 1977-78 -
Shortage of Fire Wood Shisham Timber and Gunny Bags
Rs. 8,24/- reduced to Rs. 137/26.

13-7-87

The para was dropped with the direction that the Department would pursue the case in the Civil Court with diligence.

1972-73

13. Para 38 Page 30 of Audit Report for the year 1972-73 -
Shortage of Forest Produce Rs. 11,732/- reduced to Rs. 10,66/-.

13-7-87

This amount had been recovered and the Audit verified it.

The para was settled.

14. Para 3 Page 30 of Audit Report for the year
Outstanding Revenue Rs. 5,362/- reduced to Rs. 10,14/-.

13-7-87

The para was settled.

1968-69

15. Para 2 Page 43 of Audit Report for the year 1968-69 -
Irregular payment of House Building Advance Rs. 70,560/-.

13-7-87

The payment had been verified. The para was settled.

1967-68

16. Para 134(iii) Page 73 of Audit Report for the year 1967-68 -
Infructious expenditure Rs. 14,094/- reduced to Rs. 4,155/-.

13-7-87

The para was dropped subject to the direction that Department will keep pursuing the case in the Supreme Court diligently.

1965-66

17. Para 82 Page 13 of Audit Report for the year 1965-66 -
Loss of Government Revenue worth RS. 9,895/- reduced to
Rs. 1,813/50.

13-7-87

As the amount had been written off, the para stood settled.

1963-64

18. Para 28 Page 18 of Audit Report for the year 1963-64 -

**Overpayment and short recoveries (Faisalabad FT:Div
Rs. 2,82,862/- reduced to Rs. 30,640/-)**

13-7-87

The Administrative Department reported that Rs. 5,000/- stood verified and the same had been supported by the Audit.

Recovery of Rs. 6,000/- was under verification and the Accountant General, Punjab had issued necessary instructions in this behalf. As suggested it should be settled subject to verification.

So far as the para was concerned, the Committee decided to drop it with the direction to pursue the case in the court with all diligence.

1961-62

**1 Para 13(2) Page 42 of Audit Report for the year 1961-62 -
Shortage of Firewood (Rawalpindi Circle Rs. 3,303/-)**

13-7-87

The para was settled.

**20. Para 18 Page 44 of Audit Report for the year 1961-62 -
Misappropriation of Stores.**

13-7-87

The para was settled.

CHAPTER VII

FOOD DEPARTMENT

The Committee considered the Accounts of Food Department in its meetings held on 1.3.1987, 10.3.1987, 3.5.1987, 12.5.1987, 2.8.1987 and 7.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 192 of Appropriation Accounts for the year 1982-83 -
Grant No. 33 - State Trading in Food Grain and Sugar -
Excess - Rs. 6,87,26,820/-

7-9-87

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

2. Note below Grant No. 33 - State Trading in Food Grain and Sugar, Page 14 of Appropriation Accounts for the year 1982-83.

7-9-87

Audit informed the Committee that the running accounts of food grain and sugar had been submitted to them by the Department which would be printed in the next Appropriation Accounts.

The para was settled.

DRAFT PARAS 1982-83

3. Para 30(1) Page 36 of the Audit Report for the year 1982-83 -
Shortage of Rs. 37,610/-

10-3-87

3761 Bags costing Rs. 37,610/-

The cost of 3761 bags had been recovered.

The para was settled.

4. Para 30(2) Page 37 of Audit Report for the year 1982-83 -
Non-Recovery of Rs. 1,04,537/-

1-3-87

Out of 8345 gunny bags 4567 bags had been recovered and accounted for, while the cost of 173 bags was recovered. 6605 bags

were still outstanding from Revenue Staff. It was stressed that efforts through the collector should be strenuously made.

Out of 5703 gunny bags, cost of 400 bags had been recovered. Out of remaining 5303, 966 bags had already been recovered and verified. Out of the remaining balance of 4337 bags, 2048 had also been recovered and accounted for, thus leaving a balance of 2289 bags.

The Public Accounts Committee-I directed the Department to expedite the recovery of the 6605 and 2289 bags and report progress within three month's time.

The Department further stated that on their personal contact, the Deputy Commissioner had directed the Tehsildar to finalize this issue within 15 days. The Department could not, however, substantiate its contention regarding their getting assurance from the Deputy Commissioner. The Committee directed the Department to come prepared with all the relevant documents in the next meeting.

The para was deferred.

2-8-87

The Administrative Department stated that the recovery/accountal of 1567 and 173 bags is settled as verified by Audit. The Public Accounts Committee-I directed to make strenous efforts for recovery of the remaining bags i.e. 6605 and 2289 or their cost. The 2nd portion shall remain pending.

5. Para 30(3) Page 37 of Audit Report for the year 1982-83 -
Non-Recovery of Rs. 49,648/-.

1-3-87

The Department stated that the cost of empty bags was based at Rs. 10/- to Rs. 11/- instead of Rs. 8/- to Rs. 8/50 on the basis of some misunderstanding. The Committee desired the Audit to verify as to how did they account for Rs. 10/- to Rs. 11/- instead of Rs. 8/- to Rs. 8/50/-,. A report in this connection may be submitted in the next meeting of the Public Accounts Committee-I. The para was deferred.

2-8-87

The explanation of the Department was found satisfactory. As such the para was dropped subject to the verification by Audit.

(BAHAWALPUR REGION)

6. Para 30(4) Page 37 of Audit Report for the year 1982-83 -
Shortage empty gunny bags. Worth Rs. 2,12,041/-.

10-3-87

1) Khattan: 1139 "A" class bags worth Rs. 11,390/-.

It was directed that the Department should

keep in touch with the Collector Bahawalnagar to pursue the recovery case vigorously.

Item deferred.

- 2) Chibiana: 801 "A" class bags worth Rs. 8,010/-

- 3) Donga : 9883 "A" class bags worth Rs. 98,830/-
Bonga

It was directed that the Department should keep in touch with the Collector Bahawalnagar to pursue the recovery case vigorously.

Item deferred.

- 4) Chak 107/ Fateh : 2357 "A" class bags worth Rs. 33,750/-

The case is under departmental proceedings. It was directed that case should be finalized expeditiously by the Deputy Director Food.

Item deferred.

- 5) Bakhshap Khan : 624 "A" class bags worth Rs. 6,240/-

It was directed that the Department should keep in touch with the Collector Bahawalnager to pursue the recovery case vigorously.

Item deferred.

- 6) Madrisa : 355 "A" class bags worth Rs. 3,550/- and
118 "A" class bags worth Rs. 1,180/-

It was reported that the amount of Rs. 4,730/- has been recovered. This item is dropped subject to verification by Audit.

- 7) 116/Murad:441 "A" class bags worth Rs. 4,410/-

441 empty bags have been recovered and verified by Audit, the item was settled.

- 8) Mianwala: Tobba : 1503 "A" class bags worth Rs. 15,031/-

- 9) Resafa : 1179 "A" class bags worth Rs. 11,790/-

- 10) Qureish : 216 "A" class bags worth Rs. 2,160/-

- 11) Dahran Waia : 535 "A" class bags worth Rs. 4,500/-

The Committee directed that all the above items may be pursued with the respective Collectors for recoveries as early as possible.

It was further directed that all possibilities regarding the domicile of the accused officials may be taken into consideration while putting up a claim against them.

Items deferred.

12) 134/Murad: 450 "A" class bags worth Rs. 4,500/-

450 empty bags have been recovered from the parties concerned, and got verified by Audit.

The item was settled.

13) 107/Fateh: 40 "A" class bags worth Rs. 400/-

All the 40 bags having been recovered, have yet to be verified by Audit. The item settled subject to verification by Audit.

14) Jandwala: 46 "A" class bags worth Rs. 460/-

The case for recovery of this amount was pending with the Collector Multan. It was directed that the case should be pursued. Item deferred.

15) Mehta : 428 "A" class bags worth Rs. 4,280/-

Jehdu

The bags were recoverable from Mr. Abdul Khaliq, FGS. Departmental proceedings against him being in progress and he had been suspended. Item deferred.

16) Mecleod: 551 "A" class bags worth Rs. 5,510/-

Gang

Mr. Muhammad Arshad had been held responsible for this loss. He was thus dismissed from service and the amount was being pursued through the Collector. Item deferred.

17) Jalwala : 5 "A" class bags worth Rs. 50/-

The five bags had been recovered and got verified by Audit.

Item settled.

18) Chak : 405 "A" class bags worth Rs. 4,050/-

Abdullah

19) Fortabbas: 4851 "A" class bags worth Rs. 48,510/-

The Department explained that the amounts in question were being recovered through the Collector as arrears of land revenue. Items deferred.

20) 107/Fateh: 1470 "A" class bags worth Rs. 14,700/-

The bags were recoverable from Mr. Tassadug Ali, FGI. He was thus suspended on account of departmental action. Item deferred.

21) 116/Murad: 736 "A" class bags worth Rs. 7,360/-

736 empty bags had been recovered and got verified by Audit.

Item settled.

22) Dharan : 1637 "A" class bags worth Rs. 16,370/-

Wala

All the 1637 bags had been recovered and got verified by Audit.

Item settled.

23) 28 - : 739 "A" class bags worth Rs. 7,390/-

Gijani

Mr. Abdul Khalil, FGS, was held responsible for this loss and was suspended.

The item deferred.

24) Metha : 153 "A" class bags worth Rs. 1,530/-

Jehdu

This recovery related to Mr. Tassaduq Ali, FGS, who had been placed under suspension.

The item deferred.

2-8-87

1-Khattan , 1139 "A" class bags worth Rs. 11,390/-

2-Chibiana, 801 "A" class bags worth Rs. 8,010/-

3-Donga Bonga , 9883 "A" class bags worth Rs. 98,830/-

5-Bakhshan Khan, 624 "A" class bags worth Rs. 6,240/-

9-Resafa , 1179 "A" class bags worth Rs. 2,160/-

10-Qureish , 216 "A" class bags worth Rs. 2,160/-

14-Jandwala, 46 "A" class bags worth Rs. 460/-

16-Mecleod Gang, 551 "A" class bags worth Rs. 5,510/-

18-Chak Abdullah, 405 "A" class bags worth Rs. 4,050/-

19-Fortabbas , 4851 "A" class bags worth Rs. 48,510/-

The recoveries are being effected through the Revenue Department. These items No: 1, 2, 3, 5, 9, 10, 14, 16, 18 and 19 are dropped subject to the direction that the revenue authorities will be pursued vigorously by the Administrative Department and recoveries will be got verified from Audit.

Item - 4 Chak 107/Fateh, 2357 "A" class bags worth Rs. 33,750/-

The Administrative Department has submitted that Mr. Tassaduq Ali Shah, FGS, who is under suspension is being proceeded against for recovery of 1499 bags.

The cost of 858 bags from Mr. Muhammad Sarwar Gujjar has been recovered. The figures are to be reconciled. This part of the item is dropped subject to verification by Audit. Item relating to the recovery from Mr. Tassaduq Ali Shah, is deferred.

Item - 6 Madrisa, 355 "A" class bags worth Rs. 3,55/- and 118 "A" class bags worth Rs. 1,180/-.

Item - 8 Mianwala Tobba, 1503 "A" class bags worth Rs. 15,031/-.

Item - 11 Daharanwala, 533 "A" class bags worth Rs. 4, 500/-.

Item - 13 107/Fateh, 40 "A" class bags Rs. 400/-.

Item - 15 Mehta Jehdu, 428 "A" class bags worth Rs. 4, 280/-.

Item - 23 28-Gijani, 739 "A" class bags worth Rs. 7, 390/-.

The above items were dropped subject to the verification by Audit.

Item - 20 107/Fateh, 1470 "A" class bags worth Rs. 14, 700/-.

Item - 24 Metha Jehdu, 153 "A" class bags worth Rs. 1, 530/-.

The above items were deferred.

7. Para 30(5) Page 37 of Audit Report for the year 1982-83 -
Shortage/Non-recovery of empty gunny bags worth Rs. 1, 12, 621/-

1-3-87

1. Rakhwala 1550 bags

750 bags had been recovered and efforts were being made to recover the remaining 800 bags. The item was settled subject to verification by Audit.

2. Pattoki 4176 bags

The Department stated that 2225 bags had been taken on stock. Regarding the remaining 1951 bags, the Department confided that these had been delivered to the revenue staff, who had denied it. As such, the responsibility devolved on Ch. Muhammad Amin, Food Inspector, who was presently at Gujranwala, and orders had been given to recover the cost of these bags from his Pension/Gratuity.

The item was kept pending.

3 & Kasur 1463 bags and 265 bags

4. The Department stated that 1463 and 265 bags of wheat were issued to WHO and the recovery of bags was not possible.

The Public Accounts Committee-I desired that the Department should produce the letter in the next meeting in which the provision existed that wheat should be supplied to the WHO with bags.

The items were kept pending.

5. Kasur 580 bags

The Department stated that the bags had been declassified and disposed of through public auction. However, they could not give the date of their declassification. The Department was directed to supply this information in the next meeting.

The item was kept pending.

GENERAL

The Committee directed the Department to undertake a study of the system and the policy underlying the issue and recovery of gunny bags to find out as to what were the drawbacks in the system, how far the safeguards against the return of bags could be provided and whether any security was required to be taken from the dealers and zamindars. The Committee also directed that whenever the Audit Department visited their offices full cooperation should be given to them in regard to the production of record.

6. Kasur 155 bags

The item was settled subject to verification by Audit.

7. Changa Manga 600 bags

The recovery had not been got verified by Audit.

The item was deferred.

8. Saraimoghal 125 + 217 bags

The recovery had not been got verified by Audit.

The item was deferred.

9. W.R. Ram 5000 bags

The Department stated that a case had been registered with the Police but it was filed as untraced. The departmental inquiry was in process and its result would be intimated in due course.

The Committee directed that the departmental proceedings should be expedited and the report submitted to the Committee within one month's time.

The item was kept pending.

10. W.R. Ram 1000 bags

The Department stated that Rs. 3,600/- had been recovered from Mr. Ghulam Mohy-ud-Din and efforts were being made to recover the balance amount also.

Subject to verification by Audit, the item was settled.

2-8-87

DFC, Kasur (PR) - Rs. 1,12,621/-

Item - 1 Rakhwala 1550 bags

Item - 1 was dropped having been recovered, accounted for and verified by Audit.

Item - 2 Pattoki 4176 bags

for
2225 bags recovered and accounted and verified by Audit.

The recovery of cost of remaining 1951 bags shall be made from the pension/graduity of Ch. Muhammad Amin, F.I. (Retd). The item was dropped subject to the verification by Audit.

Item - 3 and 4 Kasur 1463 bags and 265 bags

The item 3 and 4 were dropped as 1463 and 265 bags were issued to the WHO in accordance with Government of the Punjab, Food Department's Memo No. SOF-II-IV-WFP-N/76177, dated 7.8.1977 read with SOF-IV-12(6)/78, dated 3.4.1979 subject to its verification by Audit.

Item - 5 Kasur 580 bags

The Department stated that 580 bags had been declassified auctioned. The item was dropped subject to verification by Audit.

GENERAL :

However the Department as well as the Audit was examining the policy of issuance, safeguards procurement declassification of the gunny bags which will appear in the detailed study later on.

Item - 6 Kasur 156 bags

The item was dropped, having been accounted for and verified by Audit.

Item - 7 Changa Manga 600 bags

The item was dropped, as the cost of 600 bags was deposited and verified by Audit.

Item - 8 Saraimoghal 125 + 217 bags

The item was dropped, as the recovery of 125 + 217 bags had been verified by Audit.

Item - 9 W.R. Ram 2000 bags

The item was dropped subject to the sanction of write off by the Finance Department and its verification by Audit.

Item -10 W.R. Ram 1000 bags

The Department explained that 1400 bags instead of 1000 bags were recovered from two officials. This item too was dropped subject to the verification by Audit.

8. Para 30(6) Page 37 of Audit Report for the year 1982-83 -
Non-recovery of Rs. 26,140/-

1-3-87

The Department stated that the bags had been recovered.

The para was settled subject to verification by Audit.

2-8-87

3576 gunny bags recovered or cost made good, thus the para was dropped.

9. Para 31 Page 38 of Audit Report for the year 1982-83 -
Extra expenditure due to enhancement of rent Rs. 20,116/-.

12-5-87

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

10. Para 32(1) Page 38 of Audit Report for the year 1982-83 -
Total amount of Rs. 10,39,479/- of godown shortage.

1-3-87

1. In Churkana Centre there was a godown shortage of 950 Kgs. This has been adjusted against G.P. No. 2017 dated 24.9.1977.
This item was settled subject to verification.

2. In Murike Centre, there was a total shortage of 10461.760 Kgs wheat, out of which a quantity of 7387.760 Kgs had been written off. The cost of remaining shortage of 3074 Kgs amounting to Rs. 3,811/76 had been recovered.

The item was settled subject to verification by Audit.

3. In Warburton Centre, out of the total shortage of 125585.950 Kgs, a quantity of 35648.536 Kgs had been written off. Out of the sum of Rs. 2,22,534/98, Rs. 1,150/- only could be deducted out of the pay of Mr. Munir Ahmai, FG-I. The official concerned, in an appeal to the Punjab Services Tribunal, got the case remanded, which was presently in progress in the Regional Office of Lahore. It was directed to finalize this case expeditiously and to arrange the balance recovery.

The item was kept pending.

4. In the Nankana Sahib Centre, out of total shortage 2,14058 Kgs, a quantity of 139272.467 Kgs had been written off. The cost of 74795.533 Kgs amounting to Rs. 92,764/- had been recovered, which was yet to be verified.

This item was settled subject to verification.

5. In Sayyed Wali Centre, there was a total shortage of 14540 Kgs, out of which 9524.384 Kgs had been written off. The cost of the remaining 5015.616 Kgs amounting to Rs. 6,219/36 was still outstanding from Mr. Muhammad Rafique, Food Grain Supervisor. The case is under correspondence with the Collector Sheikhupura to effect recoveries as arrears of land revenue.

The Committee directed the Department to expedite recovery through the Revenue Department within a period of 3 months.

The item was kept pending.

6. In More Khunda Centre, there was a total shortage of 13784.960 Kgs of wheat, out of which a quantity of 4892.325 Kgs had been written off. The recovery of the remaining shortage of 8892.225 Kgs amounting to Rs. 11,026/37 had been made, which had yet to be verified by Audit.

The item settled subject to verification.

7. In Sharakpur Kalan Centre, the total godown shortage of 64045.00 Kgs has been written off.

The item was settled subject to verification by Audit.

8. In Jhabran Centre, there was a total shortage of 79084.176 Kgs, out of which a quantity of 59273.651 Kgs had been written off. The cost of the remaining shortage of 19810.519 Kgs, amounting to Rs. 24,564/97, had been recovered.

The item was settled subject to verification by Audit.

9. Khanqah Dogran Centre, out of total shortage of 244518.260 Kgs, a quantity of 63809.752 Kgs had been written off. The cost of the remaining 180708.528 Kgs amounting to Rs. 2,24,085/56 was recoverable from M/s Munnawar Hussain, F.G. Supervisor, and Muhammad Zakria Shah, Food Inspector. Mr. Munnawar Hussain, in a appeal against the recovery in the Services Tribunal, got the case remanded to the Department while the other Mr. Zakria was compulsorily retired.

It was directed that the departmental proceedings against Mr. Munnawar Hussain should be decided expeditiously and the recovery from Mr. Muhammad Zakria Shah, Ex-Food Inspector, should be got effected through the Revenue Department within fifteen days time, as assured.

The item was kept pending.

10. In Chuharkana Centre, total godown shortage of wheat 26608 Kgs, worth Rs. 41,507/82, had been written off.

The item was settled subject to verification by Audit.

11. In Sangla Hill Centre, total shortage was 7027.700 Kgs out of which 815.400 Kgs was written off evaluating Rs. 1,304/64.

Balance recoverable shortage was 16462.300 Kgs evaluating Rs. 26,339/68.

This amount was recovered from two officials as given below :-

- (1) Mr. Muhammad Ashraf, Food Inspector, Rs. 13,170/-.
- (2) Mr. Qalbe Abbas, A.F.C., Rs. 13,169/84.

Both of them were also departmentally proceeded against and were censured.

The item was settled subject to verification by Audit.

2-8-87

D.F.C. Sheikhupura

Item-1 Churkana Centre

The godown shortage of 950 Kgs was got adjusted. The item was dropped subject to verification by Audit.

Item-2 Muridke Centre

The write off of sanction for the godown shortage of 7387.760 Kgs and recovery of the cost of remaining of 3074 Kgs having been made. The item was dropped subject to verification by Audit.

Item-3 Warburton Centre

The write off of sanction for the shortage of 36648.536 Kgs and recovery of cost of the balance amount having been made the item was dropped subject to verification by Audit.

Item-4 Nankana Sahib Centre

It was stated that the entire shortage was made good in the form of sanction of write off and recovery of the balance amount. The item was dropped subject to verification by Audit.

Item-5 Sayyedwala Centre

Item was dropped subject to the following remarks :-

- (i) The sanction for the write off of 9524.384 Kgs be verified by the Audit.
- (ii) Recovery of the cost of the remaining quantity of Rs. 6,219/36 shall be made and get verified by the Audit.

Item-6 More Khunda Centre

Entire shortage was either written off/recovered. The item was dropped subject to verification by Audit.

Item-7 Sharakpur Kalan Centre

The total godown shortage was written off and verified by Audit. The item was settled.

Item-8 Jhabran Centre

Out of the total shortage of 79084.176 Kgs, a quantity of 59273.654 Kgs has been written off the cost of the remaining shortage of 19810.519 Kgs amounting to Rs. 24,564/97 has been recovered. The item was settled, subject to verification by Audit.

Item-9 Khanqah Dogran Centre

Subject to the verification of the sanction of write off the quantity of 63,809.732 Kgs by Audit, this portion of the item was dropped. With regard to the remaining amount of Rs. 2,24,085.56 the Department would finalize the proceedings expeditiously in view of the legal complications in the case as was expressed by the Administrative Secretary to the Committee.

Item-10 Chuharkana Centre

The entire loss having been written off, the item was dropped subject to verification by Audit.

Item-11 Sangla Hill Centre

It was stated that the recovery of Rs. 26,339/68 had been verified by Audit write off sanction for the 815.400 Kgs had yet to be verified the item settled subject to verification of balance amount.

11. Draft Para 32(2) Page 39 of Audit Report for the year 1982-83 -
Godoun shortage of Rs. 7,14,755/-.

10-3-87

1. Marrot Shortage of 34.700 Tons

Recovery of Rs. 44,580/- was imposed upon Mr. S.M. Mehdi Shah (FGI Retd). It was explained that the Department had not issued him "No Objection Certificate" on his superanuation but somehow he managed to get the pension/gratuity issued from District Accounts Officer, Rahimyar Khan. His pension was lateron withheld with effect from March, 1982. The Accountant General had undertaken to get the case enquired into and would report in the next meeting.

2. Faqirwali Shortage of 29.295 Tons

The case was under correspondence with the Finance Department for write off. The Committee directed that the proceedings should be expedited. The item deferred.

3. Khattan Shortage of 33.285 Tons

Recovery had since been made from the concerned official and got verified by Audit. Item settled.

4. Mecleod Gunj Shortage of 3.969 Tons

5. Chibiana Shortage of 4.069 Tons

6. Minchinabad Shortage of 15.000 Tons

All these items were recovered/write off sanctioned and got verified by Audit. Items settled.

7. 107/Fateh Shortage of 84.928 Tons

This was a repetition of Draft Para 34(2) of 1977-78 and was verified as such by Audit. Item settled.

8. Bakhshani Khan Shortage of 19.140 Tons

Total loss of Rs. 16,694/- had been recovered and verified by Audit. Item settled.

9. Dhranwala Shortage of 13.300 Tons

Recovery of Rs. 19,950/- had been effected from the accused. Item settled subject to verification by Audit.

10. 134/Murad Shortage of 10.440 Tons

Recovery of Rs. 15,672/90 had been recovered from Mr. Muhammad Tarra, FGI, which had been verified by Audit. Item settled.

1. Bahawainagar Shortage of 71,014 Tons

2. Chibiana Shortage of 25,868,620 Tons

3. Fortabbas Shortage of 9,200 Tons

4. Resafa Shortage of 2,300 Tons

5. Quresh Shortage of 1,500 Tons

The recoveries in respect of these items had been effected and got verified by Audit. These items were settled.

6. Hargoonebad Shortage of 156.006 Tons

Recovery of Rs. 39,981/50 from Mr. Khadim Hussain was still recoverable which should be effected as arrears of land revenue.

7. 107/6R, Shortage of 1.056 Tons

The loss had been written off and stood verified by Audit. Item settled.

8. Khattan Shortage of 28.945 Tons

Loss of Rs. 38,545/- had been written off while the balance recovery of Rs. 4,872/50 had been recovered and verified by Audit. Item settled.

9. Chak Abdullah Shortage of 13.766 Tons

Loss amounting to Rs. 13,423/50 had been written off whereas the recovery of Rs. 7,225/50 had been deposited. Item settled subject to verification by Audit.

10. Faqirwali Shortage of 21,448 Tons

Sanction for write off of Rs. 32,172/- got verified by Audit. Hence item settled.

11. Bakhshan Khan Shortage of 3.170 Tons

The recovery was being effected as arrears of land revenue. Item deferred.

12. Dharanwala Shortage of 22,100 Tons

Loss of Rs. 33,150/- had been written off while recovery of Rs. 930/- stood verified by Audit. Hence item dropped.

2-8-87

D.F.C. Bahawalnagar

Item-1 Marrot Shortage of 34.700 Tons

This item was deferred with the following direction :-

- (i) The Department would pursue the recovery proceedings with the Collector vigorously.
- (ii) The Accountant General will depute an enquiry officer from the Headquarter to enquire into the release of the Pension/Gratuity without effecting recovery on the spot so as to report back to the Public Accounts Committee-I in the next meeting.

Item-2 Faqirwali Shortage of 29,295 Tons

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

Item-9 Dhranwala Shortage of 13.500 Tons

The item was dropped subject to the verification by Audit.

Item-6 Haroonabad Shortage of 156.006 Tons

Item-11 Bakhshan Khan Shortage of 3.170 Tons

The items were deferred with the remarks that non recovery from the official while in service will be explained and the Revenue Authority will be pursued for early recovery.

Item-9 Chak Abdullah Shortage of 13.766 Tons

This item was dropped subject to the verification by Audit.

12. Para 32(3) Page 39 of Audit Report for the year 1982-83

12-5-87

1. Godown Shortage of 6,640 Kgs costing Rs. 10,690/40 at Bhakkar Centre.

The shortage having been written off and verified by Audit, the item was settled.

2. Godown Shortage of 16.400 Tons costing Rs. 26,404/- Centre Rakh Ghulama and 8.020 Tons costing Rs. 12,912/20 of Kallur Kot Centre (Total loss amounting to Rs. 39,316/60).

The amount of Rs. 22,980/- having been recovered, and the remaining amount of Rs. 16,616/- written off by the competent authority and verified by Audit, the item was settled.

3. Godown Shortage of 11.200 Tons costing Rs. 18,052/- Centre Wan Bhachran.

It was stated that the defaulting officer had since been dismissed with effect from 14.5.1987 and the case for write off was under process.

The item was kept pending.

2-8-87

D.F.C. Mianwali

The para was settled with the following directions:-

(i) The deposit of Rs. 4,000/- to be got verified by Audit.

(ii) The case for sanction for write off of the remaining loss to be finalized expeditiously subject to verification from Audit.

13. Draft Para 32(4) Page 39 of Audit Report for the year 1982-83
Godown Shortage of Rs. 1,52,458/-

10-7-87

Major Hoo Shortage of 4825 Kgs

The amount of Rs. 9,139/- had been recovered from the accused official at the rate of one third of his pay. The Audit had yet to verify this recovery. Item settled subject to verification.

2. Kot Khalifa Shortage of 16,955 Kgs

Chanigoth Shortage of 31,878 Kgs

Rs. 45,916/45 and Rs. 23,427/- were recoverable from Mr. Muhammad Akram Azad, FGS. The recovery at the rate of one third of his pay was being made. However, the official had gone in a Civil Suit which was pending. Only Rs. 3,143/- had so far been recovered. Item deferred.

It was directed that the Department should pursue the case in respect of vacation of the stay granted in favour of the official.

4. Kudwala Shortage of 88.800 Kgs

The Department was proceeding under Efficiency and Discipline Rules. The Committee directed to finalise this case within two months positively.

5. Khairpur Daha Shortage of 3.900 Kgs

The recovery of Rs. 5,100/- had been recovered but had yet to be verified. Subject to verification, the item was settled.

2-8-87

D.F.C. Bahawalnagar

Item-1 Hajor Hoo Shortage of 4,825 Kgs

Item-5 Khairpur Daha Shortage of 3,000 Kgs

These items were dropped subject to verification by Audit.

Item-2 Kot Khalifa Shortage of 16,955 Kgs

Item-3 Chanigoth Shortage of 31,878 Kgs

Item-4 Khudwala Shortage of 88,800 Kgs

The items were dropped subject to the direction that recovery will be watched by the Department and got verified from Audit and the cases in the Court would be watched.

14. Para 33 Page 39 of Audit Report for the year 1982-83 - Misuse of Funds Rs. 1,35,075/-.

12-5-87

The Department explained that the para related to a sixteen years old case, and some of the record could not be traced. However, now the log-book have been made available. Moreover the appropriation of diesel to petrol was within the competency of the Department. It would be got reconciled within three month's time.

The para was kept pending.

2-8-87

(Transport Cell)

The para was dropped in view of the position explained by the Administrative Secretary.

(LAHORE REGION)

15. Para 34(1) Page 40 of Audit Report for the year 1982-83 -
Damaged Wheat Rs. 1, 94, 693/-.

10-3-87

Item (i), (iii) and (iv)

The Department explained that they had to storage capacity of about 3 lac Kgs whereas under the scheme 1976-77 they had to procure about 16 lac Kgs wheat in excess which had to be stored in ill managed private godowns or to be kept in open. But due to excessive rain fall and floods wheat so stored was heavily damaged. Government was fully conscious of this abnormal situation and immediately constituted a high powered Committee comprising of Food Department, Agriculture Department, Health Department and Animal Husbandry Department to cope with any situation on the spot independently. The Committee decided that this damaged wheat be delivered to the Agriculture Department so as to be used as manure in the Government Farms.

The Committee decided that steps for its regularisation/adjustment should be taken by the Administrative Department.

Item (ii)

M/s Munawar Hussain Shah, Foodgrain Supervisor and Muhammad Zakria Shah, Food Inspector were held responsible regarding recovery of Rs. 24, 135/36. An amount of Rs. 9, 654/14 was recovered from Mr. Munawar Hussain Shah, while Rs. 14, 481/22 were recoverable from Muhammad Zakria Shah, who had been retired compulsorily and this amount was proposed to be deducted from his pension. Alternatively, efforts would be made to get it recovered through the Collector as arrears of land revenue.

The para was deferred.

2-8-87

D.F.C. Sheikhupura

- (i) The para was deferred with the direction that the steps for the regularization and adjustment and also the clarification of policy should be brought out by the Administrative Department,
- (ii) and efforts shall continue for recovering the balance amount of Rs. 14, 481/22.

(BAHAWALPUF REGION)

16. Para 34(2) Page 40 of Audit Report for the year 1982-83 -
Damaged Wheat (Rs. 96,676/-).

3-5-87.

1. Donga Bunga

The Department informed the Committee that the antecedents of the defaulter had been traced out who was, at present, stated to be in Khushab and that vigorous efforts were being made to recover the amount as arrears of land revenue through the District Collector.

Subject to the recovery and its verification by Audit, the item was settled.

2. Sadiq Gang

(i) As recovery/deposit of Rs. 10,956/- had been verified by Audit, the item was settled.

(ii) Sanction for the write off of the amount of Rs. 6,938/04 had been verified by Audit.

Item was settled.

3. Chibiana

Write off of the loss of Rs. 57,377/83 having been verified by Audit, the item was settled.

4. 107/Fateh

Subject to verification of relevant record by Audit, the item was settled.

5. Dahrahwala

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

6. 134/Murad

Write off having been verified by Audit, the item was settled.

7. Madrisa

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

2-8-87

D.F.C. Bahawalnagar

Item-1 Donga Bunga

Item-4 107/Fateh

The recovery to be pursued vigorously by Audit.

Para settled subject to verification by Audit.

(LAHORE REGION)

17. Para 35(1) Page 40 of Audit Report for the year 1982-83 -
Misappropriation of Gunny bags worth Rs. 45,850/-

10-3-87

The centre-wise break-up of gunny bags which actually worked out to 5300 was as under :-

1.	Khanqah Dogran	2749
2.	Sangla Hill	2551

- (i) These 2082 bags included in the total of 4232 bags had been de-classified by the Competent Authority from "A" to "D" class after necessary verification.
- (ii) Rs. 600/- cost of 75 "A" class bags had been recovered, but had yet to be verified. Item settled subject to verification.
- (iii) The recoverable amount worked out to Rs. 2,960/- at Rs. 5/- per bag, the difference of price of the new ("A" class) and once used ("B" class bags). Recovery of Rs. 1,480/- half share of Mr. Munawar Hussain Shah, FGI, had already been recovered and verified by Audit. The balance of Rs. 1,480/- remained recoverable from Mr. Zikria Shah, Ex-FGI, who had since retired and whose whereabouts were not known. The Collector, Lahore had been requested to recover the amount as arrears of land revenue. Item remained pending.
- (iv) The difference of 700 'A' class bags had been got verified by Audit. Item reconciled and verified.
- (v) Mr. Muhammad Anwar, FI retired had the custody of gunny bags as under :-

"B" Class	714 bags
"C" Class	600 "
"B" Class	537 "
Total:	<u>1851 bags</u>

Later, out of 1851 bags, 1137 bags worth Rs. 11,370/- were found quite unfit for use. He was held responsible for the conversion of 'B' and 'C' class bags into 'D' class. The amount in question would be recovered from his pension/gratuity as soon as the retired official submitted his pension papers.

The items to the extent of recovery/verification would be treated as settled.

2-8-87

D.F.C. Sheikhupura

The para was dropped with the following observations :-

- (i) Recovery of Rs. 600/- would be verified by Audit.
- (ii) Administrative Department would continue making efforts to recover the amount of Rs. 1,480/- from the defaulter, Mr. Zakria Shah.
- (iii) Recovery from Mr. Muhammad Anwar, Ex-FGI would be made when his pension papers are submitted.

(SARGODHA REGION)

18. Para 35(2) Page 40 and 41 of Audit Report for the year 1982-83-
Misappropriation of Wheat/Gunny bags.

- (a) Whereabouts of 643 bags shown as balance on 31st August, 1980 were not available in Isa Khail Centre. Rs. 10,931/-.

The entire recovery having been verified, the item was settled.

- (b) Rs. 8,520/-

The account of bags having been verified, the item was settled.

Item (c) and (d)

The entire recovery having been verified, the item was settled.

(LAHORE REGION)

19. Para 35(3) Page 41 of Audit Report for the year 1982-83 -
Misappropriation of Gunny bags worth Rs. 31,399/- Narang, Muridke and Sharifpur Kalan.

10-3-87

The amount of Rs. 1,182/- had been recovered and verified by

Audit. The balance of Rs. 30,216/86 was being recovered through the Collector as arrears of land revenue. It was decided that the reduction from Rs. 31,399/- to Rs. 30,216/46 had yet to be verified. The Public Accounts Committee-I directed to finalize this para within two month's time.

The para was kept pending.

2-8-87

The para was dropped with the following observations :-

- (i) Efforts shall continue for the recovery of the outstanding balance amount of Rs. 30,216/46.
- (ii) A.D.O. letter will be addressed to the Member, Board Revenue requesting him to issue directions to accord priority to make good the recovery of Rs. 30,216/46 from the Revenue staff of Sheikhupura District.
- (iii) A list of the item in this respect would be provided by the Department.

(LAHORE REGION)

20. Para 35(4) Page 41 of Audit Report for the year 1982-83 - Misappropriation of Gunny bags worth Rs. 47,955/- Khanqah Dogran Centre.

10-3-87

The entire amount of Rs. 43,479/12 and Rs. 4,476/40 was recoverable from Mr. Muhammad Zakria, who had been held responsible for this mis-appropriation. He had been compulsorily retired and efforts were being made to effect recovery through the Collector as arrears of land revenue. The Committee directed to expedite this effort of recovery.

The para was kept pending.

2-8-87

The para was dropped with the following observations :-

- (i) Efforts shall continue for recovery of the outstanding balance amount.
 - (ii) A.D.O. letter will be addressed to the Member, Board of Revenue requesting him to issue directions to accord priority to make good the recovery from the Revenue staff of Sheikhupura District.
 - (iii) A list of the item in this respect would be provided by the Department.
21. Para 35() Page 41 of Audit Report for the year 1982-83. - Mis-appropriation of 440 bags weighting 1100 Maunds Wheat 1974-75 costing Rs. 28,327/- to Syedwala Centre.

10-3-87

The Department explained that 440 bags of wheat weighing

1100-00-00 Mds Indig; Wheat 1974-75 was misappropriated by Rai Hasta Khan while stored in his house-type godown. A case had been registered against him in Syedwala Police Station. However, he got acquittal orders from a Civil Court. Efforts were being made by the Department to recover the amount as arrears of land revenue.

The Committee further directed that detailed performance report in respect of the total recoverable amount may be worked out spelling out the following details:-

- (1) District-wise position
- (2) aging position
- (3) Recoveries due from departmental officials; retired/died/still in service may be given separately.

It may also be indicated as to how much of the amount had been under dispute in the court of law/tribunal or under departmental proceedings. Also how many of them had been granted stay orders. These details may be submitted in the next meeting.

The para was kept pending.

2-8-87

D.F.C. Sheikhupura

The Department has submitted the performance report. The Public Accounts Committee-I directed that the Department would make all out efforts to liquidate the accumulated recoverable losses.

(BAHAWALPUR REGION)

22. Para 35(6) Page 42 of Audit Report for the year 1982-83 - Mis-appropriation of Wheat/Gunny bags (Rs. 10,000/-).

3-5-87

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

(LAHORE REGION)

23. Para 35(7) Page 42 of Audit Report for the year 1982-83 - Mis-appropriation of Wheat/Gunny bags worth Rs. 35,035/-.

1-3-87

The Department stated that total recovery actually came to Rs. 30,995/85 instead of Rs. 35,035/-, which had been recovered and verified by Audit. The Department added that action was taken against Mr. Saleem Rashid, Inspector for stocking wheat in the private shop of a dealer in-as-much as he was not paid

for the period he remained under suspension, and his one increment had been withheld. Total recovery had already been effected and verified by Audit.

The Committee considered the explanation of the Department satisfactory and settled the para.

(BAHAWALPUR REGION)

24. Para 36(i) Pages 42 and 43 of Audit Report for the year 1982-83 - Excess/Over Payment (Rs. 29,744/-).

3-5-87

- (i) Subject to verification of the relevant orders by Audit, the item was settled.
- (ii) Explanation of the Department was accepted and the item was settled.
- (iii) Subject to verification by Audit, the item was settled.

2-8-87

D.F.C. Bahawalnagar.

The para was dropped.

(SARGODHA REGION)

25. Para 36(2) Page 43 of Audit Report for the year 1982-83 - Excess/Over Payment due to wrong calculation.

12-5-87

The recovery of Rs. 10,564/- stood verified and the para was settled.

(GUJANWALA REGION)

26. Para 36(3) Page 43 of Audit Report for the year 1982-83 - Overpayment of Rs. 5,000/- due to wrong calculation of cost of Wheat at various P.R. Centres.

10-3-87

The para was settled.

(LAHORE REGION)

27. Para 36(4) Page 43 of Audit Report for the year 1982-83 -
Purchase of Tyres and Tubes Rs. 46,788/-

12-5-87

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

28. Para 36(5) Page 43 of Audit Report for the year 1982-83 -
Overpayment of Rs. 6,46,175/-

1-3-87

The Department had stated in their working paper that "the case had been referred to the Director Food with draft appeal with Secretary Food to take up this case with the Secretary, Agriculture Department". The Committee was not satisfied with the explanation of the Department. It was apparent that the working paper had not been seen by Secretary Food, who was himself appearing before the Committee. It directed that in future the working paper should come before the Committee only after attestation by the Secretary.

This para related to the overpayment of Rs. 6,46,174/68 to the Market Committee, which was made by Mian Muhammad Ismail, Deputy Director Food (deceased) as a result of misinterpretation of the letter on the subject. As appeal had been made to the Secretary Agriculture to ask the Market Committee to pay back Rs. 6,46,174/68 to the Food Department. The Market Committee had not accepted this claim. Secretary Food has now directed the Department to reconcile the accounts with Agriculture Department and adjust the amount against the arrear bills of Rs. 11,68,960/- of the Market Committee with the Food Department.

The Public Accounts Committee-I directed that recovery should be made with one month's time.

The para was kept pending.

2-8-87 After being informed by the Finance Department that the amount of Rs. 5,84,482/- was already recovered from the concerned party, the para was dropped.

The para was dropped subject to verification of Rs. 5,84,482/- by Audit. The Administrative Secretary had ensured to adjust the balance amount in due course from the accounts of the Market Committee. The defaulting party is reported to have gone in writ, which will also be watched diligently by the Administrative Department.

29. Para 37(1) Page 44 of Audit Report for the year 1982-83 -
Theft of Stores/Spare Parts (Rs. 20,000/-)

12-5-87

Subject to the sanction of write off and its verification by

Audit, the para was settled.

2-8-87

The para was dropped subject to the write off by Finance Department and its verification by Audit.

(BAHAWALPUR REGION)

30. Para 37(2) Page 44 of Audit Report for the year 1982-83 -
Theft of Stores/Spare Parts (Rs. 9,900/-).

3-5-87

The Department requested for some time to enable them to recover the amount as arrears of land revenue through the District Collector.

The Committee acceded to the Administrative Department's request and granted two month's time for completing action in the matter.

2-8-87

D.F.C. Bahawalnagar

The para was dropped subject to the direction that the Department will pursue the recovery with the Revenue Department vigorously which will ultimately be got verified from Audit.

(LAHORE REGION)

31. Para 38(1) Page 44 of Audit Report for the year 1982-83 -
Expenditure of Rs. 1,39,497/94 on account of extra bags for despatches of wheat due to filling of sub-standard weight.

10-3-87

The Department stated that there was misconception in respect of this shortage as standard size of gunny bags so far prevalent was 100 Kg of wheat and it was nowhere 100 Kg. However, there was proposal of introducing 100 Kg wheat bags for the future. The contention of the Department was accepted by the Committee and para was settled.

(GUJARATWALA REGION)

32. Para 38(2) Page 45 of Audit Report for the year 1982-83 -
Recovery of Rs. 61,731/-.

10-3-87

The para was settled.

33. Para 39 Page 45 of Audit Report for the year 1982-82 -

10-3-87

The position regarding double payment of Rs. 27,933/- as follows.

The para was settled.

34. Para 40 Page 45 of Audit Report for the year 1982-83 -

Irregular Payment of Octroi Charges (Rs. 15,000/-).

12-5-87

The para was settled.

35. Para 41 Page 45 of Audit Report for the year 1982-83 -

Non-adjustment of T.A. Advances Rs. 11,055/-.

12-5-87

The adjustment of the amounts of TA/DA to officers having been made and the balance amount having been recovered and verified, the para stood settled.

(BAHAWALPUR REGION)

36. Para 42(1) Page 46 of Audit Report for the year 1982-83 -

Enroute Shortage - 39,123

2-8-87

D.F.C. Bahawalnagar

Item 1 - 6

Item 1 to 6 were settled subject to verification by Audit.

Item - 7

This item was dropped subject to the direction that recovery will be pursued with the Revenue Department vigorously.

(LAHORE REGION)

37. Para 42(2) Page 46 of Audit Report for the year 1982-83 -
Enroute Shortage of Rs. 7,681/-.

1-3-87

- (i) Badami Bagh - Shortage of 168-37-00

The shortage relating to Badami Bagh for 168-37 has been written off. While the cost of enroute shortage in respect of -

- | | | | |
|-------|-------------|------------|-----------|
| (ii) | Gulberg | - Shortage | 252-11-00 |
| (iii) | Shahdara | - Shortage | 2-28-12 |
| (iv) | Coop | - Shortage | 17-20-00 |
| (v) | Singal Shop | | 3-16-04 |

had been recovered but were yet to be verified by Audit.

The para was settled subject to verification.

2-8-87

D.F.C. (R), Lahore.

The sanction for the write off of 163-37 Mds, recovery of enroute shortage of 275-36 Mds and recovery of the cost remaining 6-32-2 Mds may be got verified expeditiously.

The para was dropped subject to verification by Audit.

38. Para 43 Page 46 of Audit Report for the year 1982-83 -
Outstanding Recoveries Rs. 43,136/-.

1-3-87

As the entire amount of Rs. 43,136/- had since been recovered, the para was settled subject to verification by Audit.

2-8-87

D.F.C. (R), Lahore.

The recovery of Rs. 26,977/60 + Rs. 6,077/45 had since been verified. Remaining recovery of Rs. 10,080/31 may be expeditiously verified.

The para was dropped subject to verification by Audit.

(MULTAN REGION)

39. Para 44 Page 46 of Audit Report for the year 1982-83 -
Irregular expenditure of Rs. 7,311/-.

12-5-87

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

D. O. No. Comm/PAC-I/3821

8th September, 1987.

CHAIRMAN
PAC - I

**Subject: RECOVERY OF DUES FROM FOOD OFFICIALS
AS ARREARS OF LAND REVENUE.**

My dear Dr. Sahib,

The Audit Report for 1982-83 of the Food Department was considered by the Public Accounts Committee-I in its meeting held on 2nd August 1987. It was observed that a number of Draft Paras were pending finalization due to non-recovery of dues from Food officials for which a request was made to the Collectors concerned to register demands under the West Pakistan Government Dues Recovery Ordinance, 1962 and to recover the amounts as arrears of land revenue. The Committee was informed that there has been little progress towards recoveries. The Public Accounts Committee desired that the matter may be looked into by you and the Collectors concerned instructed to get these amounts recovered expeditiously so that action on the Audit Report for 1982-83 could be finalized.

2. A list of the cases is enclosed.

Yours sincerely,

Sd/-

(MRS. SHAHIDA MALIK)

Dr. Muhammad Arshad Malik,
Member (Revenue),
Board of Revenue, Punjab,
Lahore.

Statement Showing The Amount Recoverable As
Arrears Of Land Revenue From Food Officials,
Relating To The Draft Paras Of 1982-83

Name of District where recovery is to made	Name of Ex-Official	Designation when in service	Amount Recoverable	Remarks if any
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Lahore Division

Sheikhupura	Muhammad Rafiq	Foodgrains Supervisor	Rs. 6,219-36
-do-	Muhammad Zakria Shah	Foodgrains Inspector	Rs. 1,34,451-00
-do-	-do-	-do-	Rs. 14,481-50
-do-	-do-	-do-	Rs. 1,480-00
-do-	-do-	-do-	Rs. 43,479-12
-do-	-do-	-do-	Rs. 4,476-40
-do-	Rai Nazary bani Khan(Zamindar)		Rs. 28,327-00
		Total:-	Rs. 2,32,914-38

Sargodha Division

Khushab	Khan Muhammad	Foodgrains Inspector	Rs. 98,830-00
			Rs. 10,000-00
		Total:-	Rs. 1,08,830-00

Multan Division

Multan	Shafqat Habib	Foodgrains Inspector	Rs. 6,240-00
-do-	Khadim Hussain	-do-	Rs. 4,050-00
-do-	-do-	-do-	Rs. 39,981-50
-do-	-do-	-do-	Rs. 12,697-50
-do-	Abbas Ali	-do-	Rs. 1,600-00
		Total:-	Rs. 64,569-00

Bahawalpur Division

Bahawalnagar	Muhammad Nawaz	Foodgrains Supervisor	Rs. 11,390-00
-do-	Ehsan-ul-Haq	-do-	Rs. 8,010-00
-do-	Muhammad Arshad	Foodgrains Inspector	Rs. 5,510-00

Name of District where recovery is to made	Name of Ex-Official	Designation when in service	Amount Recoverable	Remarks if any
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Bahawalpur Division

Bahawalnagar	1. Khadim Hussain	Foodgrains Inspector	Rs. 48,510-00	
	2. Zahoor-ul-Hassan	-do-		
	3. Muhammad Asad Khan	-do-		
	4. Ghulam Sarwar Khan	-do-		
	Abbas Ali	-do-	Rs. 9,900-00	
	Muhammad Asad Khan	-do-	Rs. 14,790-00	
		Total:-	Rs. 95,110-00	

Bahawalpur Division

Bahawalpür	S. M. Mehdi Shah	Foodgrains Inspector	Rs. 34,700-00	
		Grant Total:-	Rs. 5,56,123-38	

CHAPTER VIII

HOME DEPARTMENT

The Committee considered the Accounts of Home Department in its meetings held on 2.3.1987 and 8.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 70 of Appropriation Accounts for the year 1982-83 –
Grant No. 12 – Jails and Convict Settlement – S. No. 1
Direction – Saving Rs. 3,475/-.

8-9-87

The Department explained that out of the amount of Rs. 38,88,076/- there had been a mis-posting of Rs. 78,00,000/- by the Audit and the remaining excess expenditure amounting to Rs. 10,88,076/-, which was less than 1.1% and was within the permissible limit. The Accountant General stated that the Multan Audit Office had been responsible for the mis-posting of Rs. 78,00,000/- and that he was taking disciplinary action against the Officer concerned.

The para was settled.

2. Page 190 of Appropriation Accounts for the year 1982-83 –
Grant No. 32 – Civil Defence – Saving Rs. 7,24,858/-.

8-9-87

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

3. Page 297 of Appropriation Accounts for the year 1982-83 –
Grant 43 – Police Projects – Excess Rs. 3,26,622/-.

8-9-87

Subject to verification by Audit of the working paper to be submitted by the Police Department, the para was settled.

DRAFT PARAS 1982-83

4. Para 78 Page 90 of Audit Report for the year 1982-83 –
Infructuous expenditure of Rs. 8,166/-.

2-3-87

The explanation of the Department was considered satisfactory and the para was settled.

5. Para 79(1) Page 91 of Audit Report for the year 1982-83 - Purchase deal of Uniform Articles was made in Excess of the Rates fixed by the Inspector General of Police in his letter dated 6th March, 1976 - Rs. 70,093/-.

2-3-87

The Administrative Secretary stated that the rates of various uniform articles were fixed by the Inspector General of Police, Punjab, through an executive order to serve as a guideline only to the Committee for making purchases and could not be given the status of scheduled rates of Public Works Department. They were not statutory rules and were rather unwarranted. In this case tenders were called, the lowest tender was accepted by the Inspector General of Police, Punjab, himself, and purchases were made. There was, therefore, no irregularity.

The Audit pointed out that once the rates were fixed by the Inspector General of Police, they were the standing rules and were lawful, and they should have been taken into consideration while making purchases.

The Committee felt that the Department should have revised the rates fixed by the Inspector General of Police, Punjab in 1976 so that higher rates were not given. It was sheer negligence and wilful default on the part of the officer concerned, which led to excess payment of Rs. 70,093/- The Committee felt that the Department should in future avoid such a lapse.

With the above observations, the para was settled.

6. Para 79(2) Page 91 of Audit Report for the year 1982-83 - Contract for the Purchase of Mosquito Nets was awarded to a firm to Rs. 40.47 as against lowest offer of Rs. 26.48 - Rs. 8,563/-.

2-3-87

The para came under detailed discussion. The Department accepted that there had been lapse on the part of the officer concerned for not giving specific reasons for rejection of the lowest tender. However, the lowest tender was rejected by the purchase Committee as their sample of mosquito nets was below standard.

The Public Accounts Committee did not consider the explanation satisfactory and directed the Department to ask the officers, who were on the Committee, to give their reasons for not accepting the lowest tender. Also, the last purchase rates should be given so as to see the actual difference between the prices. The report should be submitted to the Committee within two month's time.

The para was kept pending.

- 80-4221 Para 79(3) Page 91 of Audit Report for the year 1982-83 - Contract for the Purchase of 100 Mds Munj Ban at Rs. 380/- Per Maund was awarded to a firm without recording congenital reasons for not placing the order with firm offering lower rates ranging Rs. 229/- to Rs. 260/- - Loss (Rs. 15,500/-).

2-3-87

The para came under detailed discussion. The Department accepted that there had been lapse on the part of the officer concerned for not giving specific reasons for rejection of the lowest tender. However, the lowest tender was rejected by the Purchase Committee as their sample of mosquito nets was below.

The Public Accounts Committee did not consider the explanation satisfactory and directed the Department to ask the officers, who were on the Committee, to give their reasons for not accepting the lowest tender. Also, the last purchase rates should be given so as to see the actual difference between the prices. The report should be submitted to the Committee within two months time.

The para was kept pending.

5. Para 79(4) Page 91 of Audit Report for the year 1982-83 - Misappropriation of 5597 yards of Mazri Cloth amounting to Rs. 27,985/-.

2-3-87

The Administrative Secretary stated that the mazri cloth supplied to S.P. Bahawalpur was of lesser width, i.e. 33" and 34" width as against 35"/36" width, as a result of which mazri cloth & 3 yards 9 inches had to be issued to the tailor for the preparation of shirts. As such, that office was not at fault. However, he was prepared to hold an inquiry as to why cloth of lesser width was purchased by the Inspector General of Police, West Pakistan, Lahore and supplied to S.P. Bahawalpur.

As regards the non-production of record pertaining to the period prior to 12.12.1963 to Audit, the files were not available and that could be the only reason why the files could not be produced before Audit. There was, however, no question of non-cooperation with Audit.

The Committee directed that an inquiry into the purchase of mazri cloth with lesser width should be held and the result thereof intimated to the Committee within two month's time.

The Committee observed that cases had come to their notice where draft paras were allowed to linger on for years and were not being attended to by the Departments with the promptitude and earnestness they deserved. This aspect of the matter should be brought to the notice of all Departments so that in future genuine and sincere efforts were made to settle the draft paras expeditiously.

The para was kept pending.

6. Para 79(5) Page 92 of Audit Report for the year 1982-83 -

2-3-87

Losses in the manner detailed below were noted.

- a. Rs. 4,482/- representing 896.20 Mds Bhoosa being surplus to requirements was not disposed of at appropriate time and declared useless in January.

The Department stated that about 14 years back there were neither regular pucca stores at Pattoki Jail Farm nor was it connected with any pucca road. There was no local customer, and the transportation of Bhoosa was also not feasible. Hence, huge stock of Bhoosa piled up which was finally damaged by heavy rains.

The Committee didn't accept the explanation given by the Department and considered it a misstatement of facts, as according to the knowledge of the Members, the said farm was situated near the pucca road. The Department stated their information was based on the information contained in the file and they had no personal knowledge of the place.

The Administrative Department was, however, directed to get the amount written off by the competent authority. Subject to verification of write off by Audit, the item was settled.

- b. Rs. 2,700/- cotton crop in 20 acres was shown to have destroyed without recording the factors leading to destruction.

The Public Accounts Committee noted that these Audit objection were brought to the notice of the Department in 1974 but it failed to take any action to settle this para or to write off the loss. The Committee wanted to know whether there was any written confirmation with the Department from the officer concerned giving the factors bading to the destruction of cotton crop worth Rs. 2,700/-.

The Department promised to inquire into the matter and report to the Committee within two month's time. The Committee acceded to their request.

The item was kept pending.

Item - C, D, E and F

Recoveries having been made and verified by Audit, the items were settled.

The para was kept pending with regard to item (b) only.

Inspector General, Prisons,
Punjab, Lahore.

71/Review note 4 and 5.

Statements of Financial and Stores Accounts for the year 1981-82 onwards, stated to be ready, should be got verified by Audit. Settled subject to verification by Audit.

7. Para 80 Page 92 of Audit Report for the year 1982-83

2-3-87

Audit pointed out that the Department was not helpful in reconciling the figures in time, which was their responsibility. However, the District Accounts Officer, Dera Ghazi Khan and Rajanpur had verified that reconciliation under Grant No. 6-13-223-Local Police had been carried out.

The Public Accounts Committee directed the Administrative Secretary to ensure that in future reconciliation was done in time.

The para was settled.

8. Para 80 Page 92 of Audit Report for the year 1982-83

2-3-87

Prisons Department

The reconciliation having been done, the para was dropped.

9. Para 80 Page 92 of Audit Report for the year 1982-83.

2-3-87

Punjab Armed Services Board, Lahore.

The reconciliation having been done, the para was dropped.

10. Para 8 Page 213 to 216 of Audit Report for the year 1982-83-
Delaying preparation of Final Payment of G.P. Fund.

2-3-87

As the departmental explanation was acceptable to the Audit, the Committee decided to settle the para, accordingly.

CHAPTER II.

HEALTH DEPARTMENT

The Committee considered the Accounts of Health Department in its meetings held on 3.3.1987 and 12.4.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 98 of Appropriation Accounts for the year 1982-83 -
Grant No. 16 - Health. Excess over grant/appropriations -
Excess expenditure of Rs. 3,30,50,558/-.

3-3-87

The Audit pointed out that excess over grants/appropriations was required to be covered by an excess budget statement. The reconciliation of expenditure figures at the proper time would have resolved the matter.

The Department promised to pay due attention to the reconciliation work in future.

The para was settled.

2. Page 238 of Appropriation Accounts for the year 1982-83 -
Grant No. 34 - State Trading in Medical Stores.

3-3-87

Excess Expenditure of Rs. 30,07,770/-.

The Department explained that in the international market, where Larter was involved, prices were not determined and the difficulty was genuine. The Audit stated that reconciliation with Audit in time would rather improve the situation.

The para was settled.

DRAFT PARAS 1982-83

3. Para 52 Page 48 of Audit Report for the year 1982-83 -
Loss due to misappropriation and sale of stores at less
rates (Rs. 8,015/-).

3-3-87

The explanation of the Department was considered satisfactory and it was directed to get the loss written off from the competent authority.

The para was settled subject to the verification of the write off by Audit.

4. Para 53 Page 48 of Audit Report for the year 1982-83 -
Non-deduction of Income Tax - (Rs. 1,69,040/-).

3-3-87

The Department stated that six out of the seven contractors had deposited the Income Tax into Government Treasury and had supplied copies of the Income Tax certificates, which could be verified by Audit.

The remaining one contractor had been asked to deposit the Income Tax into Government Treasury immediately.

The Committee directed the Department to get the recoveries verified by Audit.

The para was settled subject to verification by Audit.

5. Para 54 Page 48 of Audit Report for the year 1982-83 -
Recovery of Excess Expenditure on Residential Telephone - (Rs. 66,165/-).

3-3-87

The Department stated that Accountant General, Punjab had been requested to deduct the due amounts from the pay bills of the officers concerned, who were still in service. In case of those officers who had retired before 1981, the Department assured that recoveries would be effected from them also.

The Committee directed that recoveries should be expedited and a report submitted to the Committee within three month's time.

The para was kept pending.

6. Para 55 Page 48 of Audit Report for the year 1982-83 -
Loss Due to Acceptance of Exorbitant Rates Rs. 31,048/-.

3-3-87

The Committee directed that the Administrative Department and the Audit should jointly go through the record and report back to the Committee in the next meeting.

The para was kept pending.

7. Para 56 Page 49 of Audit Report for the year 1982-83 -
Doubtful Expenditure of Rs. 26,518/-.

3-3-87

The Department explained that a case had been registered against the M/s B.V. Hospital, Bahawalpur for issuing meat to indoor patients on meat less days. The case went before the Anti Corruption Committee No1, which dropped it on the ground that according to the practice in vogue in the hospital, meat was supplied to the patients on meatless days in their interest. As the M.S followed the practice of his predecessors therefore, the

officer was exonerated.

The Public Accounts Committee directed that a copy of the report of the Anti Corruption Committee No. 1 should be supplied to Audit, and it should come before the Committee with Audit comments in its next meeting.

The Public Accounts Committee also wanted to know the name of the officer who contended before the Departmental Accounts Committee that "Sweet" and not "meat" was supplied to the patients. All the relevant record should be submitted to Audit for their comments within 15 days.

The para was kept pending.

8. Para 57. Page 49 of Audit Report for the year 1982-83 - Outstanding recoveries Rs. 68,050/-

3-3-87

Mayo Hospital, Lahore

The Department stated that out of the amount of Rs. 32,995/- a sum of Rs. 10,019/59 had been recovered whereas the balance amount of Rs. 22,975/43 could not be recovered from 141 employees, who had since retired/died/left service/transferred and their whereabouts were not known.

The Committee directed the Department to get the recovery verified by Audit and the balance amount written off by the competent Authority.

The item was settled.

Mental Hospital, Lahore.

The amount of Rs. 3,553/24 recovered and the exemption for Rs. 130/22 should be got verified by Audit. The balance amount of Rs. 10,955/54 may be got written off by the competent Authority.

The item was settled.

Mayo Hospital, Lahore.

The Department explained that the amount was due from the patients admitted and expired and it was not likely to be recovered. The Committee directed that this amount may be got written off.

The item was settled.

District Health Hospital, Faisalabad.

Regarding the recoverable amount of Rs. 12,906/- from Dr. Major Yousaf Ali, the Administrative Department explained that they had invited the opinion of the Finance Department. The Finance Department quoted the policy

letter that a Government servant staying for a short time with some Government servant will be entitled to draw his house rent. The Committee decided to waive off the recoverable amount from the concerned doctor.

9. Para 58 Page 50 of Audit Report for the year 1982-83 - Uneconomical Irregular Purchase Rs. 2,99,359/-

3-3-87

It was explained by the Department that the medicines were not purchased from the manufacturers but these were purchased from the whole sale dealers on the basis of inviting tenders and placing orders with the lowest bidder.

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

10. Para 59 Page 50 of Audit Report for the year 1982-83 - Loss of Revenue by accepting lower offer Rs. 12,000/-

3-3-87

The Administrative Department contended that, as a principle, the cycle stand had to be reauctioned and the contract could not be awarded to the next higher bidder. All formalities in regard to the auction had been observed.

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

11. Para 60 Page 51 of Audit Report for the year 1982-83 - Outstanding Dues Rs. 2,10,859/-

3-3-87

The Department explained that out of the outstanding amount of Rs. 2,10,859/-, an amount of Rs. 67,574/77 had been recovered, which may be verified. The Committee directed that the recovery of the balance amount of Rs. 1,43,284/23 due from various local bodies should be expedited at a higher level (at the level of the Secretary). The Secretary informed that if he did not succeed in making the recovery, he would request the Finance Department to deduct this amount out of their grant.

The para was kept pending.

12. Para 61 Page 51 of Audit Report for the year 1982-83 - Embezzlement of Rs. 4,313/-

3-3-87

The Department stated that the amount of Rs. 4,088/- Rs. 215/- and Rs. 2,045/- had been recovered which were to be verified.

It was directed that the recoveries should be got verified by Audit. The Department should get back its record from the Anti Corruption Department, which was lying with them for investigation for the last 12 years, and put up to Audit for its comments. It should come up in the working papers of the next meeting.

88-83 The para was kept pending.

13. Para 62 Page 51 of Audit Report for the year 1982-83 - Misappropriation Rs. 1,67,677/-

3-3-87

The entire amount had been recovered. Subject to verification by Audit, the para was settled.

14. Para 63 Page 51 of Audit Report for the year 1982-83 - Non Reconciliation of Accounts.

3-3-87

The Committee directed that there was hardly any need of over-emphasis on the point that timely reconciliation of the Department with the Audit was in the interest of financial control of the Department. The Secretary of the Department undertook as his personal responsibility to attend to this requirement and assured the Committee that in future there will be no complaint on this account.

The para was settled.

(Successor to Defunct Supply Wing of Industries Directorate)

15. Para 90 Page 97 of Audit Report for the year 1982-83 - Loss of Rs. 32,600/- due to expiry of validity period of One Month.

12-4-87

The Secretary, Industries Department, pointed out that the validity period of 30 days expired due to the fact that the Director, Health Services, required the firm to provide a sample of the surgical furniture being purchased after the tender inquiry, which was not lawful. In his dual capacity as Health Secretary, he also stated that the Director, Health Services, though acted in the interest of Government, yet was not within his right to demand a sample at that last stage. Since it was an old case and recovery cannot be effected, he suggested that the Para may be settled.

The Audit pointed out that since the decentralization had taken place, it was all the more important that internal Audit of the Department should be strengthened as the Indenting Officer and the purchasing authority now belonged to the same Department and such lapses were not likely to be noticed in future.

The Committee settled the Para with the stipulation that the Health Department will strengthen its internal Audit as suggested by Audit.

16. Para 7 Page 212 of Audit Report for the year 1982-83 -
Delay in the Preparation and submission of Pension Cases.

3-3-87

A number of cases were quoted by the Accountant General, Punjab stressing on the delay being caused in the pension cases of the retired/expired Government employees. The Committee reiterated that the requirements of Audit in this respect should be stressed upon all the Departments, which were summed up as under : -

- (i) Verification of ten years service.
- (ii) Verification of 24 years service.
- (iii) Initiation of the pension case of an employee at the age of 59 years (one year before actual retirement).
- (iv) Presentation of a pension case six months in advance.

The para was settled.

1972 - 73

17. Para 40 Page 30 of Audit Report for the year 1972-73 -
Embezzlement and Forgery.

3-3-87

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

CHAPTER X

INDUSTRIES & MINERAL DEVELOPMENT DEPARTMENT

The Committee considered the Accounts of Industries and Mineral Development Department in its meetings held on 12.4.1987 and 8.9.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 148 of Appropriation Accounts for the year 1982-83 - 22-
Industries - Saving Rs. 8,87,844/-.

8-9-87

The saving was admissible being less than 3%, the para was settled.

PRINTING AND STATIONERY

2. 36 - Development of Appropriation Accounts for the year 1982-83 .

8-9-87

The explanation of the Department was considered satisfactory by the Committee, and the para was settled.

DRAFT PARAS 1982-83

3. Para 91 Page 97 of Audit Report for the 1982-83 -
Non-recovery of Risk Purchase Money Rs. 1,19,580/-.

12-4-87

The Secretary, Industries Department, stated that the case had not been properly processed in the Department. Consequently, a departmental enquiry was held into the conduct of Malik Muhammad Anwar, Assistant Director, under the Efficiency and Disciplinary Rules, and the authority issued him a warning for the lapse. However, he pointed out that the Department had also requested the Accountant General, Punjab on 7.5.1976 to deduct the amount from the bills of the contractor but no action was taken in his office.

The Committee considered that the punishment awarded to the defaulting officer was not adequate and that the Department should examine whether the case could be reopened under the Efficiency and Disciplinary Rules to award appropriate punishment to the culprit. The Committee also directed the Accountant General, Punjab,

to find out whether the letter written by the Industries Department was ever received in his Department; if so what action had been taken by them. The result of the inquiries should be reported in the next meeting of the Public Accounts Committee-I.

The para was kept pending.

Directorate of Industries and Mineral Development, Lahore

Printing and Stationery Department,
Punjab, Lahore

4. Para 93 Page 98 of Audit Report for the year 1982-83 -
Non Reconciliation of Accounts.

12-4-87

Reconciliation for the year 1982-83 having been done, the para was settled.

The Accountant General, Punjab, enlighised the help and cooperation extended by the Secretary Industries in reconciling the departmental figures, and stated that but for his assistance, it would not have been possible.

The Committee appreciated his positive approach to resolve the matter and placed it on record for emulation by others.

CHAPTER XI

LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

The Committee considered the Accounts of Law and Parliamentary Affairs Department in its meeting held on 14.4.1987.

DRAFT PARAS 1982-83

1. Para 109 Page 146 of Audit Report for the year 1982-83 – Grant No. 31-Misc-749- Other (Grant to District Bar Council) – Reconciliation was not done.

14-4-87

The reconciliation having been carried out, the para was settled.

CHAPTER XII

LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT

The Committee considered the Accounts of Local Government and Rural Development Department in its meeting held on 14.4.1987.

13-4-87

The Administrative Secretary (Local Government) regretted his inability to attend the meeting personally on 13.4.1987 as he had gone to Islamabad in order to participate in an important meeting of Local Government. The Director General, Rural Development Department, however, was available to attend the meeting. But the Committee decided to postpone it and the same agenda would be taken up for consideration on 14.4.1987 alongwith the other draft paras fixed for 14.4.1987 on the schedule.

DRAFT PARAS 1982-83

1. Para 124 Page 165 of Audit Report for the year 1982-83 - Irregular Expenditure of Funds amounting to Rs. 1,50,00,000/- Sanctioned as Grant Aid for the Purchase/Installation of 15,000 Hand Pumps in Punjab.

14-4-87

Out of the total amount of Rs. 1,50,00,000/- drawn in 1974, a sum of Rs. 2,65,400/- was released to the Assistant Director, Local Government, Muzaffargarh in July, 1975. The irregularities committed by him were considered by the Public Accounts Committee-I and decided as follows : -

- (i) Rs. 1,77,662/- Spent on installation of Pumps.

The amount of Rs. 1,77,662/- was considered as a regular expenditure.

- (ii) Rs. 49,268/- Utilized towards Maintenance of Jeep and Salary of Driver.

- (iii) Rs. 2,000/- Paid to Director, Local Government for Maintenance of Truck.

Audit pointed out that it was not within the competence of the Department to issue these sanctions, which should be got regularized. The Committee directed that the Administrative Department should examine whether the sanctions for these expenditures were within their competency, and if it were not so,

sanction from the Finance Department should be obtained to regularize this expenditure.

(iv) Rs. 38,470/-.

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

(v) The item was settled.

The para was kept pending in respect of items (ii) and (iii) only.

2. Para 125 Page 166 of Audit Report for the year 1982-83 - Non Realisation of Rent - Rs. 93,300/-.

14-4-87

The Department was directed to make recoveries of the amount by 31st August, 1987 at the latest and submit a report to the Committee.

The para was kept pending.

3. Para 126 Page 166 of Audit Report for the year 1982-83 - Reconciliation of Figures.

14-4-87

The reconciliation having been carried out, the para was settled.

CHAPTER XIII

LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

The Committee considered the Accounts of Livestock and Dairy Development Department in its meetings held on 8. 9. 1987 and 12. 11. 1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 107 of Appropriation Accounts for the year 1982-83 -
Grant No. 20 - Vety - Saving Rs. 20, 37, 815/-.

8-9-87

As the saving was less than 3%, the para was settled.

2. Page 298 of Appropriation Accounts for the year 1982-83 -
Grant No. 44 - Loan to Municipalities, Port Fund Etc - Excess Rs. 8, 91, 02, 567/-.

12-11-87

Department Present :-

- 1) Livestock and Dairy Development.
- 2) Punjab Road Transport Board.
- 3) Communication and Works.
- 4) Social Welfare and Zakat.

The Administrative Departments were further directed that they should give proper attention to the work of reconciliation and must reconcile the figures when the accounts were being compiled so as to save the time of the Public Accounts Committee-I.

All the paras were kept pending.

The Committee took a serious note of the apathetic attitude shown by the Administrative Departments towards the reconciliation of figures and directed that a letter should be addressed to the Chief Secretary, Government of the Punjab, to direct all the Departments that they may get the work of reconciliation completed on top priority level.

CHAPTER XIV

LABOUR DEPARTMENT

The Committee considered the Accounts of Labour Department in its meeting held on 11.11.1987.

APPROPRIATION ACCOUNTS 1982-83

(Director, Manpower and Training)

1. Page 152 and 153 of Appropriation Accounts for 1982-83 – Grant No. 23 – Misc: Departments.

11-11-87

441 – Admin: Headquarters Establishment

The Department explained that due to late arrival of the grant the posts could not be filled up in time. The explanation of the Department was accepted and the para was settled.

441 – Regional Directorate of Apprenticeship Training Schemes – Saving Rs. 1,14,638/-

the

The item was settled with/direction that the Department should be care full in future.

413 – Technical Training Centres (including Government Vocational Institute (Boys)).

The explanation of the Department was not convincing. However, the Committee settled the para with the direction that the Department should be careful in future for demanding special supplementary grants when the original allocation could not be utilized.

413 – Apprenticeship Training Centres, in the Punjab.

The explanation of the Department was not convincing. However, the Committee settled the para with the direction that the Department should be careful in future for demanding special supplementary grants when the original allocation could not be utilized.

474 – Employment Exchanges, in the Punjab

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

(Directorate of Labour Welfare, Punjab)

2. Page 151 and 152 of Appropriation Accounts for the year 1982-83 - Grant No. 23 - Misc: Departments.

11-11-87

The Committee directed that vigilance should be exercised in future in surrendering the amount by the stipulated date.

- Rs. 530/- The item was settled.

(Minimum Wages Board, Lahore)

3. Page 152 of Appropriation Accounts for the year 1982-83 - Grant No. 23 - Misc: Departments:

11-11-87

Excess of Rs. 7,306/-

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

4. Page 58 of Appropriation Accounts for the year 1982-83 - Grant No. 10 - General Administration - 441 - Admn: Labour Department

11-11-87

Saving Rs. 63,147/-

The Committee directed the Department that they should have been vigilant in surrendering the amount by the stipulated date.

The para was settled.

(Justice Law Courts/Labour Courts)

5. Page 151 of Appropriation Accounts for the year 1982-83 - Grant No. 23 - Misc: Department.

11-11-87

Saving Rs. 5,97,734/-

The Committee directed that the Department should be more vigilant in surrendering the amount by the 31st March in future.

The para was settled.

(Labour Tribunal)

6. Page 151 of Appropriation Accounts for the year 1982-83 -
23 - Misc: Departments - 210 - Justice Law Courts - Labour
Tribunal.

11-11-87

The amount being nominal and within the permissible limit,
the para was settled.

7. Page 152 of Appropriation Accounts for the year 1982-83 -
441 - Administration - Inspectorate of Mines.

11-11-87

Saving Rs. 3,161/-.

The saving being one percent and within the permissible
limits, the item was settled.

(Mines Labour Welfare Commissioner, Punjab)

8. Page 153 and 154 of Appropriation Accounts for the year
1982-83 - Grant No. 23 - Misc: Departments.

11-11-87

Item No. 1 - Saving Rs. 26,194/-

Item No. 2 - Saving Rs. 24,798/-

Item No. 3 - Saving Rs. 4,10,096/-

The Committee directed that the Department should have been
vigilant in surrendering the amount in time.

The items were however settled.

Item No. 4 - Saving Rs. 4,49,793/-

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

Item No. 5 - Saving Rs. 1,01,895/-

Item No. 6 - Saving Rs. 5,99,278/-

The Committee directed that the Department should have
been vigilant in surrendering the amount in time.

The items were however settled.

CHAPTER IV

SOCIAL WELFARE AND ZAKAT DEPARTMENT

The Committee considered the Accounts of Social Welfare and Zakat Department in its meetings held on 14.4.1987 to 12.11.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page 298 of Appropriation Accounts for the year 1982-83 -
Grant No. 44 - Loan to Municipalities, Port Fund Etc -
Excess Rs. 8,91,02,567/-.

12-11-87

Departments Present :

- 1) Livestock and Dairy Development.
- 2) Punjab Road Transport Board.
- 3) Communication and Works.
- 4) Social Welfare and Zakat.

All the concerned Departments were directed to get the figures reconciled with Audit and submit fresh working papers during the next series of meetings.

The Administrative Departments were further directed that they should give proper attention to the work of reconciliation and must reconcile the figures when the accounts were being compiled so as to save the time of the Public Accounts Committee-I.

All the paras were kept pending.

The Committee took a serious note of the apathetic attitude shown by the Administrative Departments towards the reconciliation of figures and directed that a letter should be addressed to the Chief Secretary, Government of the Punjab, to direct all the Departments that they may get the work of reconciliation completed on top priority level.

DRAFT PARAS 1982-83

2. Para 141 Page 185 of Audit Report for the year 1982-83 - Mis - appropriation of Rs. 6,133/- in the Office of Assistant Director, Social Welfare Mianwali - Purchase of Articles of Stationery Etc.

14-4-87

The Department stated that out of the seven officers responsible for the irregularity, show cause notices had been served five officers. As regards the remaining two officers,

are had retired and the whereabouts of the other officer were not known. As soon as the inquiry was completed and the responsibility fixed, action will be taken to recover the amount.

The Committee directed that action should be completed within three months' time and report submitted to the Committee.

The para will remain pending.

CHAPTER XVI

SERVICES, GENERAL ADMINISTRATION AND INFORMATION DEPARTMENT

The Committee considered the Accounts of Services, General Administration and Information Department, in its meeting held on 8.5.1987 and 12.5.1987.

3-5-87

The Administrative Secretary incharge of the Department was not present to explain the position in regard to the Draft Para to the Committee. The Committee took a very serious note of this lapse on the part of the Administrative Secretary and also remarked that, inspite of repeated requests/reminders, working papers were not being supplied to the Committee at least ten days in advance which caused great inconvenience to the members because they were not in a position to receive the working papers at their homes and could not come prepared for the meeting. It was apparent that the Administrative Secretary was not giving proper attention to the business of the Public Accounts Committee which was of the most important nature and thus did not care to submit the working papers in time for its meetings. The Committee was of the opinion that the bureaucrats were not, perhaps, prepared to acknowledge the supremacy of this representative body of the Legislature. Same position prevailed in other Departments also and the Administrative Secretaries were showing lack of interest in the Public Accounts Committee work as well as in the submission of working papers for its consideration. As a result of their negligence serious and grave financial irregularities could not be attended to and remained unresolved.

The Committee, therefore, decided that the Chief Minister, Punjab, may be requested to issue a stern warning to the Administrative Secretaries that they should pay proper attention to the Public Accounts Committee directives and if any Administrative Secretary was reported upon adversely by the Public Accounts Committee he might be removed from service. Alongwith the above alarming the Administrative Secretaries should be directed to submit their working papers at least 10 days before the commencement of the meeting.

The Department was directed to come fully prepared and that the Additional Chief Secretary should attend the meeting of the Public Accounts Committee to be held on 12.5.1987.

Dr. Safdar Mahmood, Secretary to Government of the Punjab, Information and Culture Department, requested that his presence may kindly marked by the Public Accounts Committee and his request was acceded to by the Committee.

APPROPRIATION ACCOUNTS 1982-83

1. Page 176 of Appropriation Accounts for the year 1982-83 -
Grant No. 31 - Miscellaneous - Provincial Services Academy
Peshawar.

12-5-87

Saving Rs. 2,30,100/-

The Administrative Secretary explained that the entire amount of Rs. 2,30,100/- was sanctioned and was also released but it could not be utilized as the Accountant General had not issued authorisation sanction to the recipients.

The para was deferred for want of reconciliation.

2. Page 170 of Appropriation Accounts for the year 1982-83 -
Grant No. 31 - Miscellaneous.

12-5-87

Saving Rs. 517/-

The figures having been reconciled and the saving being less than 1% the para stood settled.

3. Page 170 of Appropriation Accounts for the year 1982-83 -
Grant No. 31 - Miscellaneous - Excess - Rs. 81,335/-

12-5-87

The Department explained that the reasons for the excess of Rs. 81,335/- could not be explained by the Administrative Department as the Vigilance Commission had been disbanded and no record was traceable. The Additional Chief Secretary assured that he would get the recording out and then come up with the explanation.

The Committee allowed the Department one month's time to do the needful.

4. Page 93 of Appropriation Accounts for the year 1982-83 -
Grant No. 14 - Miscellaneous - Excess Rs. 23,600/-

12-5-87

417 - Archives, Libraries and Museum.
463 - Promotion of Cultural Activities.

June, 1983

July, 1982

June, 1983

The Administrative Department explained that the expenditure in question was neither incurred by them nor verified by the

District Audit Office as having been expended. The Secretary Information was of the opinion that the amount was misappropriately booked against 140 - Bahawalpur Museum and that the Accountant General should call for a report from its subordinate office in order to find out as to why this discrepancy had occurred. The Public Accounts Committee directed that this para should be deferred and the Accountant General shall make a report in this respect in the next meeting.

5. Page 276 of Appropriation Accounts for the year 1982-83 -
Grant No. 36 - Developments

12-5-87

Saving Rs. 33,111/-.

The saving being negligible, the para stood settled.

6. Page 271 of Appropriation Accounts for the year 1982-83 -
Grant No. 31 - Miscellaneous 032 - Planning and Development Department

12-5-87

Saving Rs. 410/-

The saving being less than 5 percent, the para stood settled.

7. Page 59 of Appropriation Accounts for the year 1982-83 -
10-GA-032-Planning - Planning and Development Department-
Excess Rs. 25,111/-.

12-5-87

It was explained that the excess of Rs. 25,111/- occurred due to payment of arrear of pay. It was dropped subject to verification by Audit.

8. Page 59 of Appropriation Accounts for the year 1982-83 -
10-GA-32-Planning - Planning and Development Department
(ABAD)

12-5-87

061 - Bureau of Statistics

The saving being less than 5 percent, the para stood settled.

9. Page 298 of Appropriation Accounts for the year 1982-83 -
Grant No. 44 - Loan to Municipalities, Port Fund Etc -
Excess Rs. 8,91,02,567/-.

12-11-87

Departments Present :

- 1) Livestock and Dairy Development.

- 2) Punjab Road Transport Board.
- 3) Communication and Works.
- 4) Social Welfare and Zakat.

All the concerned Departments were directed to get the figures reconciled with Audit and submit fresh working papers during the next series of meetings.

The Administrative Departments were further directed that they should give proper attention to the work of reconciliation and must reconcile the figures when the accounts were being compiled so as to save the time of the Public Accounts Committee - I.

All the paras were kept pending.

The Committee took a serious note of the apathetic attitude shown by the Administrative Departments towards the reconciliation of figures and directed that a letter should be addressed to the Chief Secretary, Government of the Punjab, to direct all the Departments that they may get the work of reconciliation completed on top priority level.

DRAFT PARAS 1982-83

(AUDIT OF RECEIPTS)

PUNJAB PROVINCIAL TRANSPORT AUTHORITY, LAHORE

10. Para 5 Page 189 of Audit Report for the year 1982-83

12-5-87

5 - Secretary, RTAs, 1977-78
Lahore and Gujranwala to
1980-81

Non realization of Government Share

There was a polarization as regards the interpretation of Law the Administrative Department and the Revenue Receipt Audit. The Public Accounts Committee decided that a Sub- Committee may be constituted consisting of (i) Sardar Ghulam Abbas, MPA, (ii) Mr. Saeed Ahmad Ch, MPA and (iii) Ch. Ghulam Ahmad Khan, MPA, subject to approval by Mr. Speaker, which will probe into this intricate problem. The Sub - Committee may associate the Law and Parliamentary Affairs Department for legal advice if it so desired.

The para was kept pending.

11. Para 5 Page 190 of Audit Report for the year 1982-83

12-5-87

5 - Delay in disposal of Inspection Reports

The Department assured the Committee that it would expedite the completion of the Inspection Reports.

12. Para 7(b) Page 191 of Audit Report for the year 1982-83

12-5-87

The explanation of the Department was accepted.

The para was settled.

No. Comm/PAC-I/ 2403

18th May, 1987
20th

To:

The Secretary to
the Chief Minister,
Government of the Punjab,
Lahore.

Enclosed please find a copy of the extract of
the proceedings of the meeting (as dictated by the
acting Chairperson) of the Public Accounts Committee
held on 3.5.1987.

Sd/-

(Saleem Akhtar Rana).

**EXTRACT OF THE PROCEEDING OF THE MEETING
OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON
3.5.1987.**

The Administrative Secretary incharge of the Services, General Administration and Information Department was not present to explain the position in regard to the Draft Para to the Committee. The Public Accounts Committee took a very serious note of this lapse on the part of the Administrative Secretary and also remarked that, inspite of repeated requests/reminders, working papers were not being supplied to the Committee at least ten days in advance which caused great inconvenience to the members because they were not in a position to receive the working papers at their homes and could not come prepared for the meeting. It was apparent that the Administrative Secretary was not giving proper attention to the business of the Public Accounts Committee which was of the most important nature and thus did not care to submit the working papers in time for its meetings. The Committee were of the opinion that the bureaucrats were not, perhaps, prepared to acknowledge the supremacy of this representative body of the Legislature. Same position prevailed in other Departments also and the Administrative Secretaries were showing lack of interest in the Public Accounts Committee work as well as in the submission of working papers for its consideration. As a result of their negligence, serious and grave financial irregularities could not be attended to and remained unresolved.

The Committee, therefore, decided that the Chief Minister, Punjab, may be requested to issue a stern warning to the Administrative Secretaries that they should pay proper attention to the Public Accounts Committee directives and if any Administrative Secretary was reported upon adversely by the Public Accounts Committee he might be removed from service. Alongwith the above warning, the Administrative Secretaries should be directed to submit their working papers at least 10 days before the commencement of the meeting.

CHAPTER XVII

HOUSING, PHYSICAL AND ENVIRONMENTAL DEPARTMENT

The Committee examined the Accounts of the Housing, Physical and Environmental Department in its meeting held on 26.11.1986, 27.11.1986, 13.1.1987, 14.1.1987, 15.1.1987, 9.3.1987 and 15.9.1987.

APPROPRIATION ACCOUNTS 1982-83

(Housing, Physical and Environmental Department)

1. Page 158 of the Appropriation Accounts for the year 1982-83 - Grant No. 24 - Civil Works - 314 M and R Thal Mandi Town Buildings.

2-11-87

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

(Public Health Engineering Department)

2. Page 3 and 4 Para 5 of Audit Report for the year 1982-83 - Grant No. 36 - Development.

27-9-87

(i) 322 - Works Urban

The Audit informed the Committee that they had done reconciliation with the Department and it was now between the Department and the Accountant General to carry out correct booking of the figures.

The Committee directed that the Department and the Accountant General should sit together and sort out the figures where wrong booking had been done under intimation to the Public Accounts Committee within thirty days.

Subject to above observations, the item was settled.

(ii) 323 - Works Rural

As the saving was less than 5%, the item was settled as per recommendation of the Audit.

3. Page 2 and 3 Para 48 of Audit Report for the year 1982-83 -
Grant No. 42 - Government Buildings.

27-9-87

The Committee felt satisfied with the explanation of the Administrative Department and directed that the Department should watch recoveries from the Local Bodies and, in due course of time, take appropriate action in this regard. The Public Accounts Committee observed that the excess expenditure incurred would be recommended for regularization by the House.

The para was settled.

(Faisalabad Development Authority)

4. Page 290 of Appropriation Accounts for the year 1982-83 -
Grant No. 41 - Roads and Bridges - 312 - 314 - Highway/
Roads 312 - 312.

2-11-87

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

(Lahore Development Authority)

5. Page 294 of the Appropriation Accounts for the year 1982-83 -
Grant No. 42 - Government Buildings - 313 - 343 - Other Buildings.

2-11-87

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

6. Page 290 of the Appropriation Accounts for the year 1982-83 -
Grant No. 41 - Roads and Bridges - 312 - 314 - Other Bridges.

2-11-87

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

7. Page 290 of the Appropriation Accounts for the year 1982-83 -
Grant No. 41 - Roads and Bridges 312 - 312 - Other Highway
Roads.

2-11-87

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

(Multan Development Authority)

8. Page 290 of Appropriation Accounts for the year 1982-83 -
Grant No. 41 -Roads and Bridges 312 - 312 - Highway Roads.

2-11-87

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

DRAFT PARAS 1982-83

(Housing, Physical and Environment Planning
Department)

9. Para 81(1) Page 93 of Audit Report for the year 1982-83 -
Non-recovery of Rs. 99,181/- As House Rent.

13-1-87

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

10. Para 81(2) Page 93 of Audit Report for the year 1982-83 -
Non-recovery of Rs. 48,250/- On Account of House Rent.

13-1-87

- I. (a) The quarter occupied by Schools of defunct TDA had since been transferred to the Provincial Government. Therefore, no recovery of rent had to be effected.
The item was settled.

- (b) The Department explained that a case for the write off of Rs. 27,028/98 had been referred to the Finance Department on 6.1.1987. Efforts should be made to get an early decision in the matter.

- (c) As recovery of the total amount of Rs. 17,491/- had been made and verified by Audit, the item was settled.

- (d) The recovery of Rs. 5,742/- should be got verified by Audit. Efforts should be made to recover the balance amount of Rs. 22,775/- after consulting the list of defaulters in house rent, which was available with Audit.

- (e) The outstanding amount of Rs. 12,906/- had already been reduced from the original para by Audit.

II. Out of the total recovery of Rs. 48,250/- a sum of Rs. 13,669/82 had been recovered and verified by Audit. Regarding the balance amount Rs. 34,580/18, the position emerged as under :—

- (i) The Department explained that the case for the write off of the amount of Rs. 23,423/39 had been sent to the Finance Department on 15.11.1986. Efforts should be made to expedite the case.
- (ii) Subject to verification of recovery of Rs. 3,176/89 by Audit, the item was settled.
- (iii) The Committee directed that the amount of Rs. 7,979/90 should be recovered from the officers concerned within two months' time under all circumstances and report submitted to the Public Accounts Committee-I.

III. Non Recovery of Rs. 42,640/26 on Account of House Rent.

- (a) The amount of Rs. 13,526/26 having been recovered and verified by Audit, the item was settled.
- (b) The Department explained that regarding the recovery of the balance amount of Rs. 28,934/- the Police Department was being approached through the Secretary Home Department.

The Committee noted with concern that the amount of Rs. 28,934/- was outstanding against the Police Department since long and directed that the recovery should be effected without further delay. The Secretary, Housing, Physical and Environmental Department should take up the matter with Secretary Home at personal level and if the matter could not be settled between them, then both the Secretaries should be present to explain the position when this para came up before the Public Accounts Committee-I in its next meeting. A copy of the letter addressed to Secretary Home by the Secretary Housing, Physical and Environmental should be furnished to the Assembly Secretariat and the Chairman, Public Accounts Committee-I would also take up the matter with the Home Department to expedite the recoveries.

IV. Non Recovery of House Rent Rs. 11,051/-.

- (a) Recovery of Rs. 1,248/85 having been verified by Audit, the item was settled.
- (b) The recovery of Rs. 527/38 should be got verified by Audit.
- (c) Case for the sanction of the write off of the amount of Rs. 9,275/65 from the Finance Department should be expedited.

General Direction

The Committee desired that all the Departments should keep the Assembly Secretariat informed about the amounts due from them in chronological order so that they could inform the Chief Minister. In their view the Committee was responsible for accountability and they were determined to ensure that the amount due from the various Departments should be deposited in the Government Treasury.

11. Para 81(3) Page 94 of Audit Report for the year 1982-83 – Non recovery of Rs. 90,000/- on Account of Rent of Water Charges.

13-1-87

The Administrative Department explained that the amount of Rs. 90,000/- related to water charges due from Thal Development Authority employees and not from M/s Koh-i-Noor Cotton Mills Ltd., Liaquatabad, as had been wrongly mentioned in the working paper, and that efforts were being made to contact the employees of the Thal Development Authority for recovery of the rent due from them.

The Committee took a very serious view of the fact that the working paper was not checked by superior officers before submission to Public Accounts Committee-I and wrong information was supplied to it. The Department was directed to fix responsibility for the negligence on the defaulting officer/official and to take action under the appropriate rules.

Consideration of the para was deferred till next meeting when the Department would come up with a correct explanation in the shape of a fresh working paper.

12. Para 82(1) Page 94 of Audit Report for the year 1982-83 – Shortage of Stores worth Rs. 55,964/-.

13-1-87

The Committee was informed that the relevant file was sent to the Accounts Officer, Thal, Board of Revenue, Punjab, Lahore on 19.11.1978 but it was not traceable in that office.

The Committee directed that the Accounts Officer, Thal, now working in the Board of Revenue, Lahore, should be asked to appear before the Public Accounts Committee-I in the next meeting and explain the position regarding the missing file.

The para was kept pending.

General Direction

After going through the record of various Departments, it has been observed that almost all the paras related to the shortage of stores concerning the Sub Engineers or the Engineers. This type of irresponsible behaviour has given rise to such a situation

where loss amounting to huge sums has been caused to the Government. We must, therefore, learn a lesson from the past and take effective remedial measures in this respect. Orders/Directions should be issued to all the Departments that in future such a position should not occur whereby loss of money is caused to the Government.

13. Para 82(2) Page 95 of Audit Report for the year 1982-83 -
Shortage of Stores worth Rs. 49,514/-.

13-1-87

The Administrative Department explained that the writ petition filed by Mr. Muhammad Sharif, Sub Engineer had been dismissed by the High Court in April, 1986. They had now taken up the matter with the Government of N.W.F.P. for recovery of the amount of Rs. 49,514/- from Mr. Muhammad Sharif, who is present working in the Transport Department, Nowshera.

The Committee directed that the Department should pursue the matter vigorously and report progress in the next meeting.

The para was kept pending.

14. Para 82(3) Page 95 of Audit Report for the year 1982-83 -
Shortage of Stores worth Rs. 14,510/-.

13-1-87

The Department informed the Committee that the Sub Engineer concerned had expired and the case for write off of the amount of Rs. 14,510/- had been sent to the Finance Department. The Committee directed that expeditious steps should be taken to get the write off sanctioned by the Finance Department.

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

15. Para 83 Page 95 of Audit Report for the year 1982-83 -
Overpayment of Rs. 76,543/-.

13-1-87

The Department explained that out of the total amount of Rs. 76,543/-, an amount of Rs. 2,099/- had been recovered and verified by Audit. The Department further explained that eight officials were involved in the overpayment and efforts were being made to recover the amount from them.

The Committee directed that full recoveries should be made from the officials concerned within three months.

The para was kept pending.

16. Para 84 Page 96 of Audit Report for the year 1982-83 -
Non Recovery of Hire Charges of Machinery.

13-1-87

The Administrative Department informed that the amount of Rs. 5,748/- had been recovered from Mr. Ibrahim Contractor and verified by Audit. Out of the remaining six contractors, from whom recovery was due, two had gone into the court and obtained stay orders and, therefore, the case was sub judice.

The Committee noted that the name of the officer who was responsible for the non-recovery of hire charges of machinery from the contractors had not been mentioned in the explanation of the Department, which should be done in future. The Department was directed to take disciplinary action against the officer responsible for causing loss to Government.

- The para was kept pending.

17. Para 85 Page 96 of Audit Report for the year 1982-83 -
Non Recovery of Income Tax Rs. 28,623/-.

13-1-87

The Department stated that recovery of Incom Tax of Rs. 10,008/80 had been made from ten contractors and whereabouts of the remaining contractors were not available.

The Committee directed that the case should be referred to the Commissioner, Income Tax for verification and check-up of the income tax not paid by the contractors for the last so many years although they had earned a lot of money. The Committee were of the opinion that the income tax was evade with the connivance of the Department, and action should be taken against the officers/officials at fault.

The Public Accounts Committee-I directed that the Department should get the recoveries already made verified by Audit and submit a detailed report about the progress of the case and the action taken against the defaulting officers/officials in the next meeting.

The para was kept pending.

18. Para 86 Page 96 of Audit Report for the year 1982-83 -
Loss Due to Theft of Store (Rs. 24,875/-).

13-1-87

Out of the total amount of Rs. 24,875/-, an amount of Rs. 8,925/- had been recovered leaving a balance of Rs. 15,950/-.

The Committee directed that recovery of the amount of Rs. 8,925/- should be got verified by Audit. Efforts should be made to recover the balance amount without further delay, from the concerned Sub Engineer and disciplinary action should be taken

against him.

The para was kept pending.

General Directive

All the Departments should note that departmental explanation in the working paper must be duly examined by the Administrative Head so that it should give true picture of the case based on facts.

If this was not done, the Public Accounts Committee-I would be constrained to take action against the defaulting officer/officials.

The Committee did not feel satisfied with the explanations being given in the working papers by the Departments at present.

19. Para 87 Page 96 of Audit Report for the year 1982-83 -
Outstanding Dues Rs. 18,176/-.

13-1-87

The Department explained that an amount of Rs. 17,816/48 was recoverable from Mr. Ghulam Jilani, Executive Engineer, Public Health Engineering Division, Sialkot and that the Accountant General and the District Accounts Officer had been requested to make recoveries from the emoluments of the officer concerned.

The Committee directed that the Administrative Secretary should personally look into the matter and effect recovery by using his influence, within one month.

The para was kept pending.

20. Para 88 Page 97 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material (Rs. 21,707/-).

13-1-87

The Department explained that the relevant Measurement Books were untraceable. Hence a case of write off of the amount of Rs. 21,707/- had been submitted. As soon as the sanction to write off the loss was received, it would be supplied to Audit for verification.

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

21. Para 89 Page 97 of Audit Report for the year 1982-83 -
Non Accountal of Stores (Rs. 8,081/-).

13-1-87

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

(PUBLIC HEALTH ENGINEERING DEPARTMENT)

DRAFT PARAS 1982-83.

22. Para 132(1) Page 169 of Audit Report for the year 1982-83 -
Non - Recovery of Rs. 1,93,027/-.

26-11-87

The Committee directed that the Chief Engineer (North), Public Health Engineering Department and the Chief Engineer, Communication and Works Department should hold a joint meeting and sort out the matter before the next meeting of the Public Accounts Committee is held. It was further directed that the Secretary, Communication and Works Department and the Secretary, Public Health Engineering Department should be asked to appear before the Committee in the next meeting, and explain their individual case specially where they differ.

The para was kept pending.

23. Para 132(2) Page 169 of Audit Report for the year 1982-83 -
Non - Recovery of Rs. 90,333/- from the Contractors..

26-11-86

Subject to verification by Audit, the para was settled.

24. Para 132(3) Page 170 of Audit Report for the year 1982-83 -
Non - Recovery of Cost of Material of Rs. 30,616/-.

27-11-86

Subject to the recovery of the balance amount of Rs. 6,602/- and its verification by Audit, the para was settled.

25. Para 133(1) Page 170 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 73,629/-.

27-11-86

The Department explained that a self contained memo containing Specific Charges against Mr. Maqbool Raj put the then Sub Divisional Officer was submitted to Secretary, Local Government Social Welfare (being Administrative Department) for onward transmission to the Sind Government where he was presently working for appropriate action against him. The Committee directed the Department to inform as to when the case was referred to the Sind Government and what was the latest position.

The para was kept pending.

26. Para 133(2) Page 172 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 58,000/-.

26-11-86

Subject to regularization by the Finance Department on the basis of the merit of the case and its verification by Audit, the para was settled.

27. Para 133(3) Page 173 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 42,542/-.

26-11-86

The explanation of the Department that the rates analysis had been approved by the Competent Authority, was accepted by the Public Accounts Committee.

The para was thus settled.

28. Para 133(4) Page 174 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 42,538/-, to the Firm.

26-11-87

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

29. Para 133(5) Page 174 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 15,500/-.

27-11-86

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

30. Para 133(6) and 133(7) Page 175 of Audit Report for the year 1982-83 - (i) Excess Payment of Rs. 39,600/-
(ii) Excess Payment of Rs. 23,500/-.

27-11-86

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

31. Para 134(1) Page 176 of Audit Report for the year 1982-83 -
Non-Recovery of Rs. 1,28,213/- and Rs. 24,098/-.

26-11-86

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

31. Para 134(2) Page 177 of Audit Report for the year 1982-83 -
Expenditure Incurred without Deposit made for Rs. 33,625/- by the M.C. Lahore.

26-11-86

The Department explained that this was a very old case and that assets and liabilities of the Lahore Development Authority had been transferred to its successor Department, namely, WASA. It further explained that the Department was in regular pursuit of WASA but subject to the availability of the old record in any of the formation of Public Health Engineering they would exert all pressure on WASA for recovery of the amount.

The para was kept pending.

32. Para 135(1) Page 177 of Audit Report for the year 1982-83 -
Fraudulent Payment of Rs. 71,232/-.

26-11-86

The Committee was informed that the defaulting Sub Divisional Officer had since been removed from service by the Department. Subject to the sanction of the write off and its verification by Audit, the para was settled.

33. Para 135(2) Page 178 of Audit Report for the year 1982-83 -
Bogus Encashment for Rs. 60,370/- through Stolen Cheque.

27-11-86

The Department was directed to produce the inquiry report, exonerating the Sub Divisional Officer, to the Audit.

The para was kept pending.

34. Para 135(3) Page 178 of Audit Report for the year 1982-83 -
Loss of Rs. 23,731/- Due to Embezzlement.

27-11-86

The Committee recommended that the Department should move the Finance Department for the write off.

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

35. Para 135(4) Page 179 of Audit Report for the year 1982-83 -
Non-Recovery of Rs. 7,945/-.

26-11-86

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

36. Para 136(1) Page 179 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 14,26,119/-

27-11-86

Audit pointed out that the Department had directed their stand from the previous one appearing in the working paper. The Committee observed that while accepting item - rate tenders the officer concerned should see that it was not a package deal and if the rates of some item/items were exaggerated he should not accept it.

Departmental officials were directed to take necessary action.

The Department was directed to take disciplinary action against the Executive Engineer concerned and complete it within four months. Progress regarding the action proposed to be taken against the contractor should also be intimated to the Committee.

The para was kept pending.

37. Para 136(2) Page 181 of Audit Report for the year 1982-83 -
Loss of Rs. 14,456/-

27-11-86

The Department was directed to produce the relevant record in support of non availability of pipes in the store and its subsequent procurement to Audits & Accounts Department.

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

38. Para 137(1) Page 181 of Audit Report for the year 1982-83 -
Shortage of Stores worth Rs. 44,308/-

27-11-86

The Department should make recovery of the amount of Rs. 14,267/10 from Basharat Ahmad, Sub Engineer through the Revenue Department as arrears of land revenue. The Committee was informed that he had since been dismissed from service on 2.10.1982.

Para was kept pending with the instructions that the Department should pursue the recovery vigorously.

39. Para 137(2) Page 182 of Audit Report for the year 1982-82 -
Shortage of Stores Rs. 19,154/-

26-11-86

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

40. Para 137(3) Page 182 of Audit Report for the year 1982-83 -
Shortage of Stores worth Rs. 13,970/-

27-11-87

The Department assured the Committee that they would

further inquire into the genuineness of the case.

The para was kept pending.

41. Para 138(i) Page 183 of Audit Report for the year 1982-83 -
Loss Due to Theft of Stores Rs. 12,756/-.

27-11-86

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

42. Para 138(2) Page 184 of Audit Report for the year 1982-83 -
Loss Due to Theft Rs. 6,000/-.

26-11-86

The Department should move the Finance Department for the write off.

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

43. Para 138(3) Page 184 of Audit Report for the year 1982-83 -
Loss Due to Theft of Stores worth Rs. 3,905/-.

27-11-86

The Department explained that recovery of Rs. 3,905/- had been effected from the gratuity of Muhammad Sharif Ashraf. The Committee was also informed that Asif Javed had absconded and his whereabouts could not be traced inspite of best efforts. Resultantly, his services had been terminated.

The Committee directed that the amount pertaining to the share of Asif Javed should be got written off by the Finance Department.

The explanation regarding the balance amount of Rs. 20,439/- has been included in a subsequent para.

The para was kept pending.

44. Para 138(4), and 138(5) Page 184 of Audit Report for the year 1982-83 - (i) Loss Due to Theft Rs. 1,184/-
(ii) Loss Due to Theft Rs. 500/-.

27-11-86

Explanation of the Department was accepted and the paras settled.

45. Para 139 Page 184 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charge of Machinery (Rs. 21,210/-).

26-11-86

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

(NORTH) 1981 - 82

46. Para 69(7) Page 158 of Audit Report for the year 1981-82 -
Loss of Rs. 34,700/- Due to Re-invitation of Tenders for
the same work.

27-11-86

The Department explained that the pumps were of sub-standard type which were approved by the Executive Engineer, Mechanical Division who had since been transferred to Sind Government. The Committee directed that responsibility should also devolve upon the Sub Divisional Officer and the Sub Engineer and inquiry should be conducted against them, under intimation to the Committee. The Department volunteered that it would approach the Sind Government, through the Services, General Administration and Information Department, Punjab, for proceeding against defaulting Executive Engineer, now serving Sind Government. The Committee agreed to the proposal. It was decided that a letter from the Chairman, Public Accounts Committee, should be addressed to the Chairman, Public Accounts Committee, Sind to recommend deterrent action in the matter to the Administrative Department.

The para was kept pending.

47. Para 72(i) Page 168 of Audit Report for the year 1981-82 -
Shortage of Stores Rs. 48,728/-

27-11-86

The Department was directed to produce stock register regarding existing/disposed of material to Audit for verification.

The para was kept pending.

48. Para 72(2) Page 168 of Audit Report for the year 1981-82 -
Shortage of Stores worth Rs. 73,033/-

27-11-86

The Department should approach the Finance Department for the write off of the amount.

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

(FAISALABAD DEVELOPMENT AUTHORITY)
FAISALABAD

DRAFT PARAS 1982-83

49. Para 25 Page 35 of Audit Report for the year 1982-83 -
Loss Due to Recovery of work done at risk and cost
(WASA - FDA).

9-3-87

It was reported that the Department had gone in appeal to the High Court against award which was against the Government and the case was being pursued by it. The Committee was not satisfied with the progress of the case as it was felt that all earnest efforts were not made to plead the case in the court when the amount involved was to the tune of Rs. 1.55 crore. The Public Accounts Committee decided to refer this para to the Sub-Committee No. IV already appointed to go into the details of the case and submit its report to it for further consideration. The Committee further directed the Department to furnish the following details : -

- (i) List of officers on behalf of the F.D.A.
pursuing the case ;
- (ii) The Legal Counsels in the lower court/in the High Court.
- (iii) Has any action been taken against the officer who had not properly pursued the case in the lower court?

The para was kept pending.

50. Para 26 Page 35 of Audit Report for the year 1982-83 -
Loss of Rs. 3,55,98,073/- on Account of Interest Charges.

9-3-87

The Department stated that a comprehensive report on this para had been submitted to the Chief Minister who had decided that the Finance Minister and the Labour Minister should sit together to take a decision with regard to the course of action to be adopted by the Provincial Government in approaching the Central Government to waive off the interest.

The Public Accounts Committee directed that early steps should be taken to convene a meeting of the Ministers so that the matter is not unduly delayed. The Chairman Public Accounts Committee may also address a letter to the Chief Minister in this behalf.

The para was deferred.

51. Para 27 Page 35 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 30,76,923/-.

9-3-87

- The Committee directed the Finance Department to give its views regarding the admissibility of escalation allowed by the Department on the cost of bricks and whether any exemption was asked-for from the Government by the F.D.A. The report should be submitted to the Committee in its next meeting.

- The para was kept pending.
52. Para 28 Page 35 of Audit Report for the year 1982-83 -
Overpayment of Rs. 1,51,393/-.

9-3-87

The recovery had been verified and the para was settled.

53. Para 29 Page 36 of Audit Report for the year 1982-83 -
Short Recovery of Rs. 66,352/- from the Contractor.

9-3-87

The Department stated that the contractor had to be paid the escalation price on bricks which would mean the base price of the bricks plus 20% escalation. The Department supplied the bricks at market rates and thus saved Rs. 46,000/-. The Committee directed that this para should also be taken by the relevant Sub Committee alongwith Para No. 27.

- The para was kept pending.

(LAHORE DEVELOPMENT AUTHORITY)

LAHORE

DRAFT PARAS 1982-83

54. Para 110/1 Page 147 of Audit Report for the year 1982-83 -
Overpayment to the Contractor Rs. 6,02,300/-.

15-1-87

The para was deferred till the entire satisfaction of the Audit. It will come up again in the next meeting of the Committee.

55. Para 110/2 Page 147 of Audit Report for the year 1982-83 -
Overpayment to the Contractor Rs. 3,90,400/-.

15-1-87

The test report of the laboratory showing 95% compaction should be produced to Audit for verification.

The para was deferred.

56. Para 110/3 Page 148 of Audit Report for the year 1982-83 -
Overpayment to the Contractor Rs. 1,43,585/-.

15-1-87

The para was deferred till the entire satisfaction of Audit. It will come up again in the next meeting of the Public Accounts Committee-I.

57. Para 110/4 Page 148 of Audit Report for the year 1982-83 -
Overpayment Rs. 1,26,475/-.

15-1-87

After lengthy discussion of the para, the Committee directed that the Department should produce the record to Audit for verification. If there was any discrepancy that should be sorted out in a joint meeting and a report submitted to the Committee in its next meeting in February, 1987.

The para was kept pending.

58. Para 110/5 Page 148 of Audit Report for the year 1982-83 -
Overpayment Rs. 59,218/-.

15-1-87

The Public Accounts Committee-I directed that the recovery of the amounts of Rs. 45,777/- and Rs. 13,441/- effected from the contractor should be got verified from Audit. Also, the inquiry against the defaulting officials should be expedited and a copy of the inquiry report supplied to Audit for examination. The para was deferred till the next meeting of the Committee in February, 1987.

59. Para 110/6 Page 149 of Audit Report for the year 1982-83 -
Overpayment Rs. 51,433/-.

15-1-87

After lengthy discussion of the para, the Committee directed that the Department should produce the record to Audit for verification. If there was any discrepancy that should be sorted out in a joint meeting and a report submitted to the Committee in its next meeting in February, 1987.

The para was kept pending.

60. Para 110/7 Page 150 of Audit Report for the year 1982-83 -
Overpayment Rs. 50,100/-.

15-1-87

The Department explained that excess measurement was made by (1) Ch. Bashir Ahmad, Director Roads (2) Major Abdul Aziz, Deputy Director and (3) Mr. Tanvir Qamar, Assistant Director, which resulted in overpayment of Rs. 50,079/- to the contractor. Disciplinary action against these officers was under process.

Regarding the recovery of Rs. 50,079/- an amount of Rs. 38,112/- had been recovered and the balance of Rs. 13,967/- was being recovered as arrears of land revenue through the Tehsildar Recovery.

The Committee directed that the recovery so far made should be got verified from Audit and the balance amount recovered expeditiously. The disciplinary action against the officers should be finalized without delay and a copy of the Inquiry Report supplied to Audit for their examination.

The para was kept pending.

61. Para 110/8 Page 150 of Audit Report for the year 1982-83 -
Overpayment Rs. 20,565/-.

15-1-87

The Department stated that the excess payment was being recovered by the Tehsildar Recovery, LDA, as arrears of land revenue and disciplinary action against the defaulters was under process.

The Public Accounts Committee-I noted with concern the lapse on the part of the Department and desired that such a pathetic attitude may be brought to the notice of the Chairman, LDA for his information and necessary action. The inquiry proceedings against the accused should be finalized without any loss of time and a copy of the Inquiry Report supplied to Audit for their examination.

The para was kept pending.

62. Para 111/2 Page 153 of Audit Report for the year 1982-83 -
Fraudulent Payment of Rs. 1,43,700/-.

15-1-87

The Department stated that recovery of Rs. 1,27,540/- had been effected and the balance of Rs. 16,131/- was being recovered as arrears of land revenue. Disciplinary action for fraudulent payments was under process.

The Public Accounts Committee-I directed that the recovery of Rs. 1,27,540/- should be got verified from Audit. The recovery of Rs. 16,131/- should also be expedited and a copy of the Inquiry Report should be submitted to Audit for their examination. It was also directed that in addition to the disciplinary action, a case under Cr. P.C. should be got registered against the culprits for fraudulent 4 percent increase in the measurement.

The para was kept pending.

63. Para 111/1 Page 152 of Audit Report for the year 1982-83 -
Fraudulent Payment of Rs. 4,84,400/-.

15-1-87

The Committee directed that the recovery of Rs. 4,84,400/- should be got verified from Audit. The inquiry should be completed within 15 days' time and responsibility fixed upon the culprits.

The para was deferred.

64. Para 112/3 Page 157 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 43,600/-.

15-1-87

The Committee directed that the relevant record should be produced before Audit to verify the factual position.

The Audit pointed out that the Department would not be able to recover any amount from the MCP because it had gone into liquidation. They should now approach the Federal Planning Division and submit their claim to the liquidation appointed by Government.

The Committee directed that the claim should be accordingly submitted immediately. The disciplinary action against the defalcations should be finalized and report submitted to the Public Accounts Committee-I in its next meeting.

The para was kept pending.

65. - Para 112/1 Page 156 of Audit Report for the year 1982-83 - Non Recovery of Outstanding Dues Rs. 7,68,037/-

15-1-87

The Committee directed that the relevant record should be produced to Audit so that the recovery can be verified. Regarding the balance recovery to be made from MGR, the Department was advised to approach the Planning Division of the Federal Government and file their claim with the Liquidator to recover the amount.

The para was kept pending.

66. Para 112/2 Page 157 of Audit Report for the year 1982-83 - Non Recovery of Outstanding Dues Rs. 1,72,750/-

15-1-87

The Department stated that out of the amount of Rs. 1,72,750/- a sum of Rs. 1,03,735/- had been recovered. For the balance amount of Rs. 69,015/- the contractor had gone to the Civil Court. The Committee directed that the recovery should be got verified by Audit. The court case should be pursued vigorously. Disciplinary action against Mr. A. R. Baluch should be finalized early and the result intimated to the Committee. It was also decided to inform in writing the Chief Minister who was also the Chairman of the LDA that Mr. A. R. Baluch was responsible for this lapse who had acted in excess of his powers.

The para was kept pending.

67. - Para 113/1 Page 157 of Audit Report for the year 1982-83 - Loss to Agency Rs. 19,07,419/-

15-1-87

The Department explained that the Planning and Development Department had authorized the construction of the road in the Border Area, on which Rs. 19,07,419/- were spent when it was abandoned because the Pakistan Army did not allow its construction in view of defence requirements of the country.

The Audit pointed out that the work should have been started after clearance of the Military Authorities had been obtained, so that there was no loss to Government.

The Committee directed that this loss had been incurred due to lack of liaison between the Army and the Civil authorities. It was decided to apprise the Chief Minister in writing about such a lapse which resulted in loss of public money. He may be requested to issue instructions to the relevant Departments to be vigilant and careful in future planning.

With the above observations, the para was settled.

68. Para 113/2 Page 158 of Audit Report for the year 1982-83 -
Loss to Agency Rs. 63,541/-.

15-1-87

The Committee directed that the loss of Rs. 63,541/- would not have been caused if codal rules had been strictly followed by the Department and Administrative Approval had been taken of new rates. The Department was directed to initiate action against the defaulting officer.

The para was kept pending.

69. Para 114/1 Page 159 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material.

15-1-87

The Department stated that fresh inquiry had been ordered in this case and the result thereof will be intimated to the Committee in the next meeting.

The para was kept pending.

70. Para 114/2 Page 159 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material Rs. 15,695/-.

15-1-87

The Committee directed that the balance amount of Rs. 3,182/- should be recovered from the contractor expeditiously and got verified by Audit.

The para was kept pending.

71. Para 113/1 Page 159 of Audit Report for the year 1982-83 -
Excess Payment to the Contractors Due to Wrong Calculation and Fictitious Measurements in Measurement Books Rs. 2,74,012/-.

15-1-87

The para was settled subject to verification from Audit.

72. Para 115/2 Page 150 of Audit Report for the year 1982-83 -
Excess Payment to the Contractors Due to Wrong Calculation and Fictitious Measurements in Measurement Book Rs. 43,705/-.

15-1-87

Subject to verification by Audit the para was settled.

73. Para 115/3 Page 150 of Audit Report for the year 1982-83 -
Excess Payment to the Contractor Due to Wrong Calculations and Fictitious Measurements in Measurement Book Rs. 9,958/-.

15-1-87

The para was settled subject to verification by Audit.

74. Para 116 Page 161 of Audit Report for the year 1982-83 -
Non Recovery of Rs. 12, 22, 458/-.

15-1-87

The Department was directed to expedite recovery of Rs. 12, 22, 458/- from M/s Shelleous Lts as arrears of land revenue through Tehsildar Recovery. The progress should be reported in the next meeting of the Committee.

The para was kept pending.

75. Para 111/3 Page 153 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 63, 970/-.

15-1-87

The Department stated that recovery of Rs. 63, 970/- had been effected and disciplinary action was under process. The Committee directed that a copy of the inquiry report should be supplied to Audit for examination.

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

76. Para 111/4 Page 154 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 59, 700/-.

15-1-87

The Department stated that the amount of Rs. 59, 700/- had been recovered and disciplinary action was under process. The Committee directed that a copy of the inquiry report should be supplied to Audit for examination.

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

77. Para 111/5 Page 154 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 59, 055/-.

15-1-87

The Department stated that the amount of Rs. 59, 055/- had been effected and disciplinary action was under process. The Committee directed that a copy of the inquiry report should be provided to Audit for their examination.

The para was settled subject to verification of recovery from Audit.

78. Para 111/6 Page 154 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 54, 350/-.

15-1-87

In this case also a copy of the inquiry report should be provided to Audit for their examination.

Subject to verification, the para was settled.

79. Para 111/7 Page 155 of Audit Report for the year 1982-83 -
Fraudulent Payment of Rs. 21,868/-.

15-1-87

A copy of the inquiry report in regard to the disciplinary action should be submitted to Audit for examination.

The para was settled subject to verification by Audit.

80. Para 111/8 Page 155 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 21,375/-.

15-1-87

A copy of the inquiry report in regard to the disciplinary action should be submitted to Audit for examination.

The para was settled subject to verification by Audit.

81. Para 111/9 Page 155 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 13,963/-.

15-1-87

A copy of the inquiry report in regard to the disciplinary action should be submitted to Audit for examination.

The para was settled subject to verification by Audit.

82. Para 111/10 Page 156 of Audit Report for the year 1982-83 -
Fraudulent Payment Rs. 5,300/-.

15-1-87

A copy of the inquiry report in regard to the disciplinary action should be submitted to Audit for examination.

The para was settled subject to verification by Audit.

83. Para 110/11 Page 151 of Audit Report for the year 1982-83 -
Overpayment of Rs. 5,400/-.

15-1-87

A copy of the inquiry report in regard to the disciplinary action should be submitted to Audit for examination.

The para was settled subject to verification by Audit.

84. Para 110/10 Page 151 of Audit Report for the year 1982-83 -
Overpayment of Rs. 11,904/-.

15-1-87

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

85. Para 110/9 Page 150 of Audit Report for the year 1982-83 -
Overpayment of Rs. 14,747/-.

15-1-87

The Department was directed to expedite recovery of Rs. 14,747/- and to take disciplinary action against the defaulters. Consideration of the para was deferred.

86. Para 115/4 Page 160 of Audit Report for the year 1982-83 -
Excess Payment to the Contractors Rs. 7,766/-.

15-1-87

The para was settled subject to verification of recovery from Audit.

(WATER AND SANITATION AGENCY)
(LDA) LAHORE)

87. Para 117(1) Page 161 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 7,34,588/-.

14-1-87

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

88. Para 117(2) Page 162 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 64,201/-.

14-1-87

The total recovery of Rs. 64,201/- had been effected and verified by Audit.

The para was settled.

89. Para 117(3) Page 162 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 1,25,000/-.

14-1-87

In this para, the Chairman of the Businessmen Trust Hospital (BTH), Shalimar Link Road, Lahore, had to bear the expenditure of Rs. 2,50,000/- for the work of covering the Railway Drain at the site of BTH. Out of this amount, an amount of Rs. 1,25,000/- had been deposited and the balance of Rs. 1,25,000/- was still outstanding.

The Department stated that the BTH were delaying payment of the balance amount by raising un-necessary objection on the executed work, but they had been warned that if payment was not made within a reasonable time, some other necessary measures will be taken against them.

The Public Accounts Committee-I directed that recovery of the

balance amount should be got expedited at personal level. However, it was stressed that in private works, full deposit should be taken in future.

The para was kept pending.

90. Para 117(4) Page 162 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 42,460/-

14-1-87

The recovery of the amount of Rs. 42,460/- having been verified by Audit, the para was settled.

91. Para 117(5) Page 163 of Audit Report for the year 1982-83 -
Non Recovery of Outstanding Dues Rs. 6,468/-

14-1-87

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

92. Para 118 Page 163 of Audit Report for the year 1982-83 -
Infructuous Expenditure of Rs. 1,41,809/-

14-1-87

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

93. Para 119 Page 163 of Audit Report for the year 1982-83 -
Excessive Payment of Rs. 81,292/- Due to Excessive Measurements.

14-1-87

The Department stated that a balance of Rs. 45,603/- was recoverable from the Contractor. The contractor invoked the arbitration clause and the Arbitrator accepted the claim of Rs. 45,000/- with interest in favour of WASA. On the other hand, a claim had also been accepted against WASA in respect of escalation charges on the rates of cement and interest etc, against which WASA had gone in appeal.

The Department was directed to get the reduction in the amount of excess payment from Rs. 81,292/26 to Rs. 45,603/- verified by Audit. Also, the recovery of Rs. 45,000/- with interest awarded by the Arbitrator should be made from the contractor.

The Committee took serious notice of the fact that excessive measurements were recorded and no action had been taken by the Department against the officials concerned, who were now stated to have left WASA. The Department was warned to be careful and vigilant in future so that such an irregularity did not take place.

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

94. Para 120 Page 164 of Audit Report for the year 1982-83 -
Fraudulent withdrawal of Rs. 23,105/- as Pay of Work
Charge Staff.

14-1-87

The Public Accounts Committee-I observed that after the Departmental Inquiry, its recommendations were not implemented; rather the case was referred to the Anti Corruption Department. The Committee, therefore, decided to constitute a Sub Committee consisting of :-

- 1) Dr. Sardar Ahmad,
Minister for Transport, Punjab.
- 2) Mr. Saeed Ahmad Ch, MPA.
- 3) Sardar Ghulam Abbas, MPA.
- 4) Ch. Ghulam Ahmad Khan, MPA.

to look into the details of the para and report to the Public Accounts Committee-I within one month's time.

95. Para 121 Page 164 of Audit Report for the year 1982-83 -
Fictitious Payment of Rs. 11,921/-.

14-1-87

This para will also be considered by the Sub Committee constituted in respect of Para 120. Fictitious salary bills were prepared and disbursed to fictitious officials which were afterwards recovered. The Sub Committee will look into it in detail to know from whom this amount was recovered and submit its report to the Committee within one month's time.

96. Para 122 Page 164 of Audit Report for the year 1982-83 -
Excess Payment Due to Adoption of Hire Rates in the Estimate.

14-1-87

Recovery of Rs. 3,700/21 having been verified by Audit, the para was settled.

97. Para 123(1) Page 165 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material Rs. 45,792/-.

14-1-87

The recovery of Rs. 45,792/- having been verified by Audit, the para was settled.

98. Para 123(2) Page 165 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material Rs. 347458/-.

14-1-87

The recovery/accountal of material having been verified by Audit, the para was settled.

(MULTAN DEVELOPMENT AUTHORITY)

(MULTAN)

14-1-87

DRAFT PARAS 1982 - 83

14-1-87

99. Para 127(1) Page 166 of Audit Report for the year 1982-83 -
Non Recovery of Rent Rs. 20,44,100/-.

14-1-87

The Public Accounts Committee-I considered this paragraph in detail. It was not satisfied with the explanation of the Department and the way it had handled this case. The Public Accounts Committee-I directed that the Administrative Secretary should himself hold an inquiry into the case and the officers responsible for not taking timely action for the recovery of Nazal Land rent and the rent of shops in Zikria Shopping Centre should be proceeded against under the Efficiency and Discipline Rules. The report of the inquiry should be submitted to the Committee within three month's time.

The para was kept pending.

100. Para 127(2) Page 167 of Audit Report for the year 1982-83 -
Non Recovery of Rent Rs. 35,400/-.

14-1-87

The Department stated that the balance/amount of Rs. 3,000/- had also been recovered.

The para was settled subject to verification by Audit.

101. Para 128(1) Page 167 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Land and Amount of Fine Rs. 12,66,700/-.

14-1-87

The Department explained that out of Rs. 12,66,700/-, an amount of Rs. 11,15,605/- had been recovered and verified by Audit, leaving a balance of Rs. 1,51,094/94. The Audit stated that the recovery of a sum of Rs. 16,526/22 had also been verified by them, which had not been accounted for by the Department. Hence, the recoverable amount now comes to Rs. 1,34,568/-. The Committee directed the Department to reconcile the figures with Audit on the production of relevant record and recover the balance amount expeditiously.

The para was kept pending.

102. Para 128(2) Page 167 of Audit Report for the year 1982-83 -
Non Recovery of Cost of the Land and Amount of Fine
Rs. 17,000/-.

14-1-87

The amount of the para after verification of relevant record, was reduced to Rs. 3,414/80. The Department stated that a further sum of Rs. 378/- had been recovered from the allottees, and the balance now to be recovered stood at Rs. 3,036/80. Fresh notices had been issued to the allottees for depositing the balance amount with penal charges. The Committee directed that the recovery of Rs. 378/- should be got verified from Audit and the recovery of the balance amount expedited.

The para was kept pending.

103. Para 129 Page 168 of Audit Report for the year 1982-83 -
Non Recovery from the S.B.P. Rs. 12,00,000/-.

14-1-87

As full recovery of Rs. 12,00,000/- had been made and verified by Audit, the para was settled.

104. Para 130 Page 168 of Audit Report for the year 1982-83 -
Shortage of T & T Articles worth Rs. 55,700/-.

14-1-87

The verification of record having been done, the para was settled.

105. Para 131 Page 168 of Audit Report for the year 1982-83 -
Misappropriation in the Sale Forms Amounting to Rs. 5,602/-.

14-1-87

The verification of record having been done, the para was settled.

GENERAL

The Public Accounts Committee-I was happy to find that the Multan Development Authority had the least number of Audit Paragraphs against them. They had taken keen interest in recovering the amounts and meeting the Audit objections. The Committee therefore, recorded its appreciation for the good work done by the Multan Development Authority and the Audit.

106. Page 3 of Audit Report for the year 1982-83 - Grant No. 41 - Development.

15-9-87

The Committee noticed that Director General, Lahore Development Authority was not present to explain the reasons for not surrendering the amount if it was not required.

The Secretary, Housing, Physical Planning and Environmental Department informed the Public Accounts Committee that he had intimated Director General, Lahore Development Authority, to attend the meeting vide his letter No. SO(I&C)/H, P&EP-8-15/86, dated 24.8.1987 and subsequently reminded him on telephone also. The Committee was not satisfied with the explanation and observed that it was the responsibility of the Administrative Department to ensure the presence of his Attached Head of Department in the Public Accounts Committee.

As the Director General, Lahore Development Authority, did not attend the meeting, consideration of the working paper pertaining to his Authority was postponed.

107. Page 4 of the Audit Report for the year 1982-83 - Grant No. 24 - Civil Works.

15-9-87

The Department explained that the saving was due to the fact that tenders had been accepted on 26.2.1983 when the second statement of surrenders had already gone to Government. The Audit opined that the surrender of the saving of Rs. 2,31,448/- should have been made in March of the financial year so that the amount could have been utilized on some other Government works.

The Committee directed that the Department should produce the following information to the Audit:-

- 1) What were the estimates on the basis of which final grant was given ?
- 2) Why savings could not be surrendered in time ?
- 3) Who were the contractors who quoted rates less than 30% ?
- 4) Work tenders for the works done by various contractors at various sites.

Consideration of the para was deferred.

108. Page 6 of Audit Report for the year 1982-83 - Grant No. 40 - Town Development.

15-9-87

The Finance Department complained that they did not receive

the working paper and were not in a position to comment upon it readily. The Department explained that they had submitted the working papers to the Finance Department on 14-9-1987. The Committee directed that the Administrative Department should have submitted the working papers to the Finance Department in advance and should be careful in future.

However, the explanation of the Department was accepted and the para was settled.

109. Page 4 of Audit Report for the year 1982-83 - Grant No. 36 - Development.

15-9-87

The Committee directed that the Department should reconcile the accounts with the Audit within one week. The Audit promised to communicate to the Public Accounts Committee the factual position regarding excesses and savings under the Grant after reconciliation with the Administrative Department. The Department undertook to send the concerned staff with record for reconciliation with Audit within one week.

Consideration of the para was deferred.

CHAPTER XVIII

(COMMUNICATIONS AND WORKS DEPARTMENT)

(BUILDINGS DEPARTMENT)

The Committee examined the Accounts of the Buildings Department in its meetings held on 2.11.1987 and 12.2.1987.

APPROPRIATION ACCOUNTS 1982-83

1. Page No.42 of Appropriation Accounts for the year 1982-83 – Government Buildings – Other than Charged.

2-11-87

341 – Office Buildings

The Department will bring up details for reconciliation in its next meeting.

The item was kept pending for a fortnight.

342 – Residential Buildings

The Department explained that the expenditure of Rs. 2,35,53,061/- was incurred after the receipt of anticipatory approval. The explanation was accepted and the item was settled.

343 – Other Buildings

The excess expenditure being less than 1%, no explanation was required to be offered. This contention of the Department was accepted by the Committee.

Hence settled.

349 – Others

The explanation regarding the saving of Rs. 75,90,211/- was accepted by the Committee. The item was settled. However, under the provision of overhead electric connection to BHUS., in Punjab, it was observed by the Committee on pointing out by an honorable Member that item (11) Chak No. 8/12 and (12) Chak No. 1/R appear to be incorrect, that it will be again checked up by the Department and would be explained by it in the next meeting.

Regarding the suspense debit the reason for variation therefore were accepted by the Committee regarding the suspense credit.

The reason for variation were accepted by the Committee and the items were settled.

(T A X I M H A S B E E N U S E D R O U G H L Y I N 1982)
DRAFT PARAS 1982-83

2. Para 8(2) Page 19 of Audit Report for the year 1982-83 -
Non-Accountal of Stores for Rs. 52,776/-

12-2-87

The accountal of material and recovery of the balance amount having been verified by Audit and the departmental action against the officials having been complete, the para was settled.

3. Para 9(1) Page 20 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost Charges Rs. 59,000/-

12-2-87

The case being subjudice, consideration of the para was deferred.

4. Para 9(2) Page 20 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost Charges Rs. 54,000/-

12-2-87

The Department explained that the recovery of Rs. 5,392/- had been made from M/s Arif Bashir and Company, out of their security deposit lying in the division leaving a balance of Rs. 48,537/- The Contractor had filed a Civil Suit in the Court of Senior Civil Judge, Sialkot on 9.8.1980 and the next date of hearing was 15.3.1987.

The Committee directed that the recovery of Rs. 5,392/- should be got verified by Audit. For the remaining amount, the case being subjudice, the para was kept pending.

5. Para 10(i) Page 21 of Audit Report for the year 1982-83 -
Shortage of Stores worth Rs. 20,857/-

12-2-87

The Committee directed that the amounts of Rs. 10,000/- and Rs. 2,856/- should be get written off by the competent authority.

Regarding Rs. 8,000/- Mr. Ali Muhammad had filed a Civil Suit in the Court of Civil Judge, Dera Gazi Khan and next date of hearing was 12.4.1987.

As the matter was subjudice, the para was kept pending.

6. Para 10(3) Page 21 and 22 of Audit Report for the year 1982-83 - Shortage of Stores worth Rs. 6,060/-.

12-2-87

The amount of Rs. 6,060/- having been recovered and verified by Audit, the para was settled.

7. Para 11(1) Page 22 of Audit Report for the year 1982-83 - Non-Recovery of Outstanding Dues Rs. 3,89,287/-.

12-2-87

The Department stated that funds amounting to Rs. 3,89,287/- had already been demanded from Finance Department. The Committee directed that necessary adjustment should be carried-out after getting funds from the Finance Department.

The para was settled.

8. Para 11(2) Page 23 of Audit Report for the year 1982-83 - Non-Recovery of Outstanding Dues Rs. 1,75,000/-.

12-2-87

The Department stated that the Deputy Commissioner, Rawalpindi, had not rendered the vouched account so far despite several reminders. Therefore, the Department was unable to verify whether or not the work for which funds were provided, had been executed. It was also stated that the District Engineer, Zila Council, Rawalpindi, had informed that the required files were not traceable with him. Hence the adjustment of expenditure from final head of account to suspense head Misc: P.W. Advance cannot be got verified from Audit Department.

The Committee observed that on the last day of the financial year the Executive Engineer concerned should not have been asked by the Commissioner to pay the amount of Rs. 1,75,000/- to Deputy Commissioner, Rawalpindi against the rules. It was decided to bring it to the notice of the Chief Secretary and request him :-

- (i) to hold and inquiry into the matter and submit his report to the Public Accounts Committee-I within a period of 3 months;
- (ii) to ask the Deputy Commissioner, Rawalpindi to render the vouched account to show whether the money had actually been spent or not;
- (iii) to issue instructions to all concerned that in future such an irregular transfer of funds should not be repeated.

The para was kept pending.

9. Para 11(5) Page 25 of Audit Report for the year 1982-83 -
Non-Recovery of Outstanding Dues Rs. 30,099/-.

12-2-87

As the balance amount of Rs. 30,098/59 had been written off by the competent authority and verified by Audit, the para was settled.

10. Para 11(6) Page 25 of Audit Report for the year 1982-83 -
Non-Recovery of Outstanding Dues Rs. 12,600/-.

12-2-87

As the full amount of Rs. 12,600/- had been recovered and verified by Audit, the para was settled.

11. Para 12 Page 26 of Audit Report for the year 1982-83 -
Excess Payment Due to Acceptance of Higher Rate Rs. 27,623/-

12-2-87

This para was referred to the Sub Committee No. 3 already constituted, for detailed examination.

The para was kept pending.

(COMMUNICATIONS AND WORKS DEPARTMENT)

(HIGHWAYS DEPARTMENT)

The Committee examined the Accounts of the Highways Department in its meetings held on 3.2.1987, 4.2.1987, 5.2.1987, 10.2.1987, 11.2.1987, 12.2.1987, 9.3.1987, 9.7.1987, 12.7.1987 and 14.7.1987.

DRAFT PARAS 1982-83

12. Para 64(1) Page 52 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 6,83,491/-.

10-2-87

The Linear Plan should be produced to Audit for verification.

Subject to verification by Audit, the para was settled.

12-7-87

The Committee after hearing the Audit and the Administrative Department decided to entrust the probe into the affair with Mr. Baluch, Superintending Engineer, Lahore to look into the irregularities committed in preparing the first rough cost estimate which apparently contains glaring mistakes. He would also look into the fact whether double payment had been made as a result of the revision of the estimates more than once. The report will be drawn up and submitted to Audit, and thereafter it should be placed before the Committee with its comments.

Mr. Baluch shall furnish the report to Audit by 20th August and Audit would send it to the Assembly Secretariat by 31st August, 1987 for consideration of the Public Accounts Committee.

13. Para 64(2) Page 52 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 4,32,831/-.

10-2-87

The Committee directed that the Administrative Department should produce the measurement book regarding levels taken upto the formation level as well as the sub-grade level for verification by Audit.

The para was deferred.

12-7-87

The Administrative Department informed that necessary disciplinary action had been initiated and charge-sheet had also been served on the defaulters. The Committee directed that action would be completed expeditiously.

14. Para 64(3) Page 53 of Audit Report for the year 1982-83 -
 Overpayment to the Contractors due to Incorrect/Unjustified Measurement Rs. 2,55,903/-.

3-2-87

The Department explained that the Audit objection appears to be based on misconception. The Department would produce record to substantiate their stand. The Committee decided that the Chief Engineer concerned shall authenticate the record. However, the Administrative Secretary would be responsible to the Public Accounts Committee for correctness of the verification.

The para was kept pending.

9-7-87

The Department explained its position and the Committee decided that the Audit may verify the duly authenticated report of the Chief Engineer.

The para will come up on 12th July, 1987.

15. Para 64(4) Page 53 of Audit Report for the year 1982-83 -
 Overpayment to the Contractors Due to Incorrect/Unjustified Measurements Rs. 1,23,803/-.

10-2-87

The Department was directed to submit the record, regarding entries for removal of slush and its payment, to Audit for verification.

The para was deferred.

12-7-87

The Committee decided that complete record should be produced before Audit and be got verified from the Audit.

The para was kept pending.

16. Para 64(5) Page 54 of Audit Report for the year 1982-83 -
 Excess Payment of Rs. 1,04,395/- to the Contractor.

9-3-87

The Department undertook to initiate disciplinary action against the accused officer/officials within six weeks. It also desired to produce MB No. 508 to the Audit for verification. The Department further ensured the Committee that it shall examine if recovery from the contractor could possibly be effected or that the contractors would be blacklisted. The progress in the case would be reported in the next meeting.

The para was kept pending.

17. Para 64(6) Page 54 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect Measurement
Rs. 94,804/-.

10-2-87

The Administrative Secretary informed the Committee that the sample of the same earth from the same site would be taken and got tested from the PCSIR Laboratory or any other laboratory in the light of the report. He would then be in a position to initiate action against the then Executive Engineer who was involved in other cases also.

The Committee observed that result of the laboratory test, as and when received by the Department, should be made available the Public Accounts Committee-I and final decision reported within two months.

The para was deferred.

12-7-87

The para was deferred till next meeting, so that the reports of the PCSIR Laboratory, Soil Testing Laboratory Wapda, and Soil Mechanical Laboratory of Engineering University may be made available for examination. The Department will also hold an enquiry and report results in the next meeting.

18. Para 64(7) Page 55 of the Audit Report for the year 1982-83 -
Excess Payment of Rs. 90,945/-

9-3-87

The Department promised to initiate inquiry into the case within six weeks after concluding the preliminary inquiry. The relevant M. Bs would also be made available to Audit for verification.

The para was deferred.

19. Para 64(8) Page 55 of Audit Report for the year 1982-83 -
Excess Payment of Rs. 61,517/-

9-3-87

The Secretary Communications and Works explained the exact quantity. The Committee observed that this could have been pointed out to Audit at the relevant time and the figures could have been reconciled at the lower level. The Director General, Audit and Accounts (Works), accepted the explanation of the Administrative Secretary and decided to settle the para.

20. Para 64(9) Page 56 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Unjustified Measurement
for Rs. 55,608/-.

10-2-87

The Committee directed that the Department should show the

record of the calculations made and the amount paid for the work done on the basis of ex-gratia payment.

The para was deferred.
12-7-87

The Committee decided that a Sub. Committee consisting of a representative of the Audit and that of the Administrative Department should look into the over payment of Rs. 55,608/- and see if the payment had been made due to the fault of some officer or as a result of some other procedural discrepancy.

The Administrative Secretary informed the Committee that disciplinary proceedings had been initiated against the accused persons. The Committee would like to await the result of the enquiry which should be finalised expeditiously.

The Administrative Secretary informed that some amount due to the contractor was still available with the Department for adjustment necessary adjustment should be made.

The para was kept pending.

21. Para 64(10) Page 56 of Audit Report for the year 1982-83 - Excess Payment to the Contractor due to Incorrect Measurement for Rs. 55,368/-.

10-2-87

The Department informed the Committee that recovery of over payment had been made and would be got verified by Audit.

The Committee directed that action against the officer responsible for over payment should be initiated by the Department and reported to the Public Accounts Committee-I.

The para was deferred.
12-7-87

The Department stated that the recovery of Rs. 55,000/- had since been effected but still remained to be verified by Audit. It may be got verified from the Audit.

The Public Accounts Committee directed that the enquiry proceedings should be expedited and results reported by the next meeting.

The para was kept pending.

22. Para 64(11) Page 56 of Audit Report for the year 1982-83 - Excess Payment to the Contractor due to Incorrect Measurement for Rs. 54,985/-.

10-2-87

The Department was directed that the dates when the drainage and the embankment works were done should be got verified by Audit.

The para was deferred.

12-7-87

The Administrative Department informed that the defaulting officer had been charge sheeted. The Committee directed that the enquiry report should be expedited so also that record may be produced before the Audit.

23. Para 64(12) Page 57 of Audit Report for the year 1982-83 -
Excess Payment to the Contractor due to Incorrect Measurement
for Rs. 53, 651/-.

10-2-87

The Committee directed that the Department should hold an inquiry for the wastage of the expenditure in the shape of piers which were not required for works. The Administrative Secretary should inform the Public Accounts Committee-I about the result of the inquiry after fixing responsibility against the defaulting officer.

Recovery of Rs. 12, 116/- should be got verified by Audit.

The para was deferred.

12-7-87

The para was settled subject to the recovery of the amount which the Department had agreed to effect in due course. The result of the enquiry initiated by the Department would be intimated to the Committee.

24. Para 64(13) Page 57 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect/Unjustified
Measurement Rs. 48, 617/-

3-2-87

As the Committee was not satisfied with the inquiry so far held, the Department volunteered to hold a fresh inquiry, which would be finalised within three months time.

The para was kept pending.

9-7-87

The para was kept pending since there was a difference of opinion between the Audit and the Administrative Department. Administrative Department would present all the necessary papers forthwith to Audit. Audit observations will be submitted for consideration in the next meeting.

25. Para 64(14) Page 57 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect Measurement
for Rs. 46, 580/-.

10-2-87

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

26. Para 64(15) Page 58 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect Measurement
for Rs. 39,831/-.

4-2-87

The Department explained that the Superintending Engineer himself examined the record and was satisfied that no double payment was involved. The Committee desired to produce the relevant record to Audit for verification.

The para was deferred.

9-7-87

The para would come up on 12.7.1987.

27. Para 64(16) Page 59 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect Measurement
for Rs. 39,717/-.

10-2-87

The Department promised to effect the recovery as well as take action against the officer/officials held responsible for the over payment. The Department further promised that if it was not possible to recover the amount from the contractor, the defaulting officers/officials would be made to pay the amount.

The para was deferred.

12-7-87

The Department informed the Committee that the Officers concerned had been charge-sheeted and efforts will be made to effect recovery from them on completion of the proceedings. The Committee directed that the disciplinary action may be finalized early and the progress towards the recovery of the amount also reported.

The para was kept pending.

28. Para 64(17) Page 59 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Incorrect Measurement
for Rs. 39,492/-.

10-2-87

The Department undertook to take action against the defaulting officers under intimation to the Public Accounts Committee-I.

The Committee directed that the recovery should be got verified by Audit.

The para was deferred.

12-7-87

The para stood settled subject to verification by Audit. However

the Department will report the progress of the inquiry in due course.

**29. Para 64(18) Page 59 of Audit Report for the year 1982-83 -
Excess Payment to the Contractor for Rs. 37, 445/-.**

10-2-87

The Committee directed that the Administrative Secretary should hold an inquiry into the matter and fix responsibility for the loss of the Measurement Book and give his considered opinion to the Public Accounts Committee-I.

The para was deferred.

12-7-87

The amount of Rs. 37, 445/- is under Audit objection for excess payment. The Committee directed as follows :-

- (i) Messrs Chaudhri Brothers contractors are reported to be still operating with the Department. The Committee suggested that the Executive Engineer under whom the contractor was working should be directed that while making final payment he should keep Rs. 37, 445/- pending till decision of this para.
- (ii) The Department has initiated enquiry against the then SDO concerned. The same should be expedited and the results reported by the next meeting.

The para was kept pending.

**30. Para 64(19) Page 60 of Audit Report for the year 1982-83 -
Excess Payment to the Contractor due to Incorrect Measurements
for Rs. 36, 350/-.**

10-2-87

The Department was directed that the relevant record should be produced to Audit for verification.

The para was deferred.

12-7-87

The amount of Rs. 36, 350/- is under Audit objection. The Administrative Secretary conceded that he was not in a position to support the Departmental contention. The Committee also heard the Audit in this respect and came to the conclusion that a case with the Anti Corruption Authority may be registered against the defaulting officers and the contractor concerned as well as the Divisional Accountant who was equally responsible for passing the bill.

31. Para 64(20) Page 60 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Unjustified Measurement
for Rs. 35,059/-.

10-2-87

The Department explained that tenders were invited to carry out the work on the basis of Schedule Rates 1974 which provided for making and removing false masonry on sinking wells and were also approved by the Standing Rates Committee.

Subject to verification by Audit, the para was settled.

14-7-87

The Committee was informed that the matter involved further consultation between Audit and the Administrative Department.

The verification should be carried out within a week.

The para was kept pending.

32. Para 64(21) Page 61 of Audit Report for the year 1982-83 -
Over Payment to the Contractor due to Unjustified Measurement
for Rs. 32,511/-.

10-2-87

The Committee directed that the Department should produce the relevant record to Audit for verification.

The para was deferred.

14-7-87

The Department explained that the Audit para was similar to that Para 64(1). This para may also be probed into by the same officer the record may also be got authenticated by Audit.

The para was deferred.

33. Para 64(22) Page 61 of Audit Report for the year 1982-83 -
Excess Payment to the Contractor due to Incorrect Measurements
for Rs. 31,467/-.

10-2-87

The Administrative Secretary informed the Committee that recovery would be made from the contractor who was still working in the Department. Besides recovery, the Department undertook to take action against the concerned Sub Divisional Officer. No action could be instituted against the Executive Engineer and the Sub Engineer who had since retired.

The para was deferred.

14-7-87

The Department ensured that the amount of Rs. 31,467/- would be adjusted from the firm out of the firm's Bank deposits as security with the Department, as the contractor is still working with Department.

The enquiry against the defaulting officers may also be expeditiously finalized.

The para was kept pending.

34. Para 64(23) Page 61 of Audit Report for the year 1982-83 - Excess Overpayment to the Contractor due to Incorrect/Unjustified Measurement Rs. 20,182/-.

3-2-87

The Department explained that the contractor has gone to court.

The para being subjudice was deferred.

0-7-87

Being subjudice, the para was kept pending with the observation that the Audit will be supplied with a copy of the plea taken by the contractor in the court.

35. Para 64(24) Page 61 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect Measurements for Rs. 16,742/-.

10-2-87

The Department promised that efforts would be made to recover the amount from the contractor. The Committee was assured that, in any case, action would be taken against the defaulters.

The para was deferred.

14-7-87

The para was settled subject to the verification of the recovery by Audit and disciplinary action against Mr. Muhammad Saleem Bhatti, Sub Divisional Officer. This should be completed within three months.

36. Para 64(25) Page 62 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect/Unjustified Measurements Rs. 14,827/-.

3-2-87

Recovery of Rs. 14,827/- has been made good out of the security deposit of the person responsible for the wrong calculations and has been accounted for in monthly accounts for 11/84 which has been got verified by Audit. The Public Accounts Committee decided that disciplinary action against the defaulting official may be taken and reported to the Public Accounts Committee-I in its next meeting.

9-7-87

The Administrative Department reported that the recovery stood verified by the Audit. The Committee placed on record its appreciation of the action taken by Secretary Communications and Works personally and his officers regarding the compliance of the observations of the Committee.

The Administrative Department informed that one of the officials against whom penalty was imposed had retired and the amount of Rs. 5,000/- was under recovery from heir after completing its legal formalities. The inquiry officer had come to the conclusion that the Divisional Accountant concerned was equally responsible for the initial shortfall. The Audit should take action against the Divisional Accountant as well.

The Committee directed that the Secretary Communications and Works will make a reference in this respect to Audit for further necessary action.

Subject to the above observation the para stood settled.

37. Para 64(26) Page 62 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect Measurements for Rs. 11,850/-

10-2-87

The Administrative Secretary undertook to effect recovery from the contractor and simultaneously, take action against the officers concerned for making the over-payment under intimation to the Committee.

The para was deferred.

14-7-87

The Department explained that disciplinary action against the defaulting officer was under process and decision regarding recovery would be based on the result of the enquiry proceeding.

The para was kept pending.

38. Para 64(27) Page 62 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect/Unjustified Measurements Rs. 11,597/-

3-2-87

The Department explained that the amount of Rs. 3,200/-, which was wrongly calculated, has been made good which has yet to be got verified by Audit. The Committee was not satisfied with the inquiry held in this respect and it desired that the Department should a fresh inquiry, to which the Administrative Secretary agreed. The inquiry should be finalised within three months' time and report submitted to the Committee.

The para was kept pending.

9-7-87

The recovery of Rs. 3, 200/- had been verified by Audit.

Regarding the enquiry the Secretary pointed out frankly that two of the officials, SDC and the Auditor of his Department had not been enquired against who were prima facie responsible alongwith the Divisional Accountant. The Committee observed that the enquiry should be completed against them as well and a reference should be made to Audit Department for taking suitable action against the Divisional Accountant. Report will be due in the next meeting.

Audit at this stage observed that, in the second part, the involved amount of Rs. 8, 397/- was not a fit charge because there had been a mistake in calculations and this para stood settled to the extent of Rs. 3, 200/- having been verified by Audit. Regarding the other objection raised the record would be produced before the Audit which would furnish its comments by the next meeting.

The para was settled subject to above observations.

39. Para 64(28) Page 62 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect Measurements for Rs. 11, 218/-.

10-2-87

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

40. Para 64(29) Page 63 of Audit Report for the year 1982-83 - Double payment of Rs. 9, 384/- for the same quantity.

10-2-87

The Department was directed to effect recovery of the amount from the contractor and if it was not possible then the amount should be recovered from the defaulting officers/officials besides disciplinary action.

The para was deferred.

14-7-87

The Department explained that the charge sheet was under issue against Mr. Muhammad Saleem Bhatti, then Sub Divisional Officer now the Deputy Director.

The Department had undertaken to make recovery through the contractor as arrears of land revenue, but now, the Department proposes to defer it till final position emerges on accounts of disciplinary action.

It was directed that disciplinary action against Mr. Muhammad Saleem Bhatti may be completed within three months time and the amount recovered may be got verified by Audit.

The para was kept pending.

41. Para 64(30) Page 63 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect/Unjustified Measurement Rs. 7,308/-.

3-7-87

The Committee directed that a fact finding inquiry should be held to probe into exact dimensions of the M. S. bars used. The inquiry should be finalised and report submitted to the Committee within one month.

The para was kept pending.

9-7-87

The para was settled subject to verification by Audit.

42. Para 64(31) Page 63 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect Measurements for Rs. 7,097/-.

10-2-87

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

43. Para 64(32) Page 63 of Audit Report for the year 1982-83 - Overpayment to the Contractor due to Incorrect/Unjustified Measurement Rs. 6,652/-.

3-2-87

The Department explained that the amount of overpayment of Rs. 4,512/- has been recovered which has yet to be got verified by Audit. The Administrative Secretary accepted that he too was not satisfied with the inquiries held in respect of this para. The Committee directed the Department to hold a fresh inquiry to reach the ultimate truth, which may be finalised within three months' time.

The para was kept pending.

9-7-87

The para was settled subject to verification by Audit.

44. Para 64(33) Page 63 of Audit Report for the year 1982-83 - Excess Payment to the Contractor due to Unjustified Measurements for Rs. 5,815/-.

10-2-87

Subject to verification of the technically sanctioned estimate of the design of the works by the Audit, the para was settled.

14-7-87

The Department explained that they could not provide technically

sanctioned estimate to Audit for verification because it had not been prepared and sanctioned and as such Mr. Ehsan Meeran, Sub Divisional Officer and Mr. Tufail Lahori, Sub Divisional Officer have been suspended. The Public Accounts Committee took strong exception for non issuance of technical sanction to-date. It would be like to have the following information in the next meeting :-

- (i) Who was responsible, for not sanctioning this technical sanction ?
- (ii) Under what circumstances he failed to prepare estimate Technical Sanction and what action has been taken for this inordinate delay ?

The para was deferred.

45. Para 64(34) Page 64 of Audit Report for the year 1982-83 - Excess Payment to the Contractors due to Unjustified Measurements for Rs. 5,361/-.

10-2-87

The Committee directed that the Department should take disciplinary action under the Efficiency and Disciplinary Rules against the officers/officials on over-all basis since all of them had been involved in other paras also culminating in great losses to Government.

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

14-7-87

The recovery of Rs. 4,607/- has been effected and verified by Audit. The balance amount of Rs. 754/- has yet to be recovered. The disciplinary action should be completed within three months. Copies of action may be provided to Audit.

The para was settled. Subject to the above observations.

46. Para 65(1) Page 64 of Audit Report for the year 1982-83 - Loss to Government Rs. 34,28,528/-.

10-2-87

In view of the divergent opinions of the Audit and the Department, the para was deferred.

14-7-87

The para pertains to heavy loss of Rs. 34,28,528/- where the Department and the Audit have divergent opinions.

So the Committee decided to constitute a Sub Committee to probe in depth consisting of the following Members :-

1. Mrs. Shahida Malik, MPA
2. Mr. Saeed Ahmad Ch, MPA

3. Ch. Ghulam Ahmad Khan, MPA

The para was kept pending till the recommendations of the Sub Committee in this respect.

47. Para 65(2) Page 65 of Audit Report for the year 1982-83 -
Loss to Government Rs. 2,25,333/-.

5-2-87

The Department stated that there were two persons involved in the draft para one was Secretary Communications and Works and the second Land Acquisition and Control Officer. Both the officers have compulsorily been retired. So far as the recovery of the amount is concerned the Department explained that the matter was under active progress with the Sind Government.

The para was deferred.

48. Para 65(3) Page 65 of Audit Report for the year 1982-83 -
Loss to Government of Rs. 2,13,626/-.

5-2-87

The Audit objection is based on technical memo issued by the Administrative Department itself. The details were discussed at length but it was decided that it required more probing. As such a Sub Committee was constituted consisting of Begum Shahida Malik, MPA, Raja Muhammad Khalid Khan, MPA and Ch. Irshad Ali, MPA to look into at depth and submit its report to the Committee.

49. Para 65(4) Page 66 of Audit Report for the year 1982-83 -
Loss to Government Rs. 1,86,010/-.

4-2-87

The Department intimated that disciplinary action has already been completed but the Committee was not satisfied with the award of minor punishment. It was decided that Law and Parliamentary Affairs Department may be consulted in this respect and efforts are being made to recover the amount.

The para was kept pending.

9-7-87

The Audit reported that recovery of Rs. 59,674/- had since been verified leaving a balance of Rs. 1,26,335/- . The Administrative Secretary informed that the contractor in this case had also gone in court though stay order has not been issued. The recovery proceedings should continue and the result would be reported in the next meeting.

Subject to the above observation the para was kept pending.

50. Para 65(5) Page 66 of Audit Report for the year 1982-83 -
Loss of Rs. 35,802/-.

9-3-87

The contractor rescinded the contract at Rs. 19, 25, 193/- against his agreement for Rs. 25, 00, 000/-. It was argued that the Department should have proceeded after imposing the penalty provided for in the agreement clause or would have got it executed at risk and cost basis. But the Department had to suffer an extra expenditure of Rs. 35,802/- and thus it resulted in consequent loss to the Government. The Department has undertaken to initiate departmental inquiry. The Committee directed that it should be finalised within two month's time.

The para was kept pending.

51. Para 65(6) Page 67 of Audit Report for the year 1982-83 -
Loss to Government Rs. 28,500/-.

4-2-87

It was reported by the Administrative Department that the case was still sub-judice. As such its consideration was deferred.

9-7-87

The progress in the court case will be watched by the Department.

The para was settled.

52. Para 65(7) Page 67 of Audit Report for the year 1982-83 -
Loss to Government Rs. 5,310/-.

10-2-87

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

53. Para 66(1) Page 68 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charges of Machinery Rs. 4,48,624/-.

3-2-87

The Department explained that the recovery of Rs. 2,35,354/44 had been effected and verified by Audit. The amount of this para stood reduced to Rs. 29,500/56, which should also be expedited.

The para was deferred.

9-7-87

Out of a total amount of Rs. 4,48,924/- recoverable amount from Lahore Development Authority an amount of Rs. 29,500/- remained to be recovered. It had been reported that the Lahore Development Authority had been pursuing with its Administrative

Department. The Committee directed that this amount of Rs. 29,500/- may be adjusted from the amount which is due from the Department to the Lahore Development Authority.

The para stood settled with the above observation.

54. Para 66(2) Page 68 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charges of Machinery for Rs. 1,81,961/-.

11-2-87

The Committee was informed that out of the total amount of Rs. 1,81,961/-, a sum of Rs. 26,622/- had been recovered. The Department was directed to get the recovery verified by Audit.

The Department undertook to show to Audit the record of the use of machinery on the works and to effect recovery of the balance amount of Rs. 25,300/- within a period of six weeks.

The para was deferred.

14-7-87

The para was settled subject to verification of the entire amount by Audit. The Department claims to have been made.

55. Para 66(3) Page 68 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charges of Machinery for Rs. 1,06,720/-.

11-2-87

The Administrative Secretary promised to hold an inquiry in the case and fix responsibility proportionately.

The para was deferred.

14-7-87

The para was deferred with the remarks that the inquiry should be expedited.

56. Para 66(4) Page 69 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charges of Machinery for Rs. 12,439/-.

11-2-87

As the recovery had been verified by Audit and the bill of the contractor had been finalised, the para was settled.

57. Para 66(5) Page 69 of Audit Report for the year 1982-83 -
Non-Recovery of Hire Charges of Machinery for Rs. 5,400/-.

11-2-87

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

58. Para 67(1) Page 70 of Audit Report for the year 1982-83 -
 Fictitious Measurements involving undue Payment to the
Contractor for Rs. 1, 45, 017/-

11-2-87

The Committee took a serious view of the misdeeds of Mr. Asad Yaqub, Executive Engineer, who had incurred huge losses to Government. The Administrative Secretary was directed to prepare a tabulated list of the black-deeds of the Executive Engineer, who was involved in innumerable cases of gross irregularities, indicating the total amount of money pilfered by him during his tenure in the Department. The Department was also directed to approach the relevant agencies like INTERPOL for criminal action and extradition against the said Executive Engineer. Responsibility should also be fixed against the Sub Divisional Officer and the Sub Engineer who had been involved in the irregularities with the Executive Engineer and disciplinary action taken against them.

The Committee also took note of the fact that since 1981, when the irregularity was pointed out to them, no action had been initiated by the Administrative Department.

The para was deferred.

14-7-87

The Department explained that they have so far not been able to tabulate the complete list of misdeeds of the absconded Executive Engineer. However it appears to be involved in irregularities amounting to Rs. 68,17,837/- The Committee directed that further action has already been decided upon by the Public Accounts Committee in its meeting held on 11-2-1987 should be expeditiously taken and Public Accounts Committee informed. The Department undertook to seek advice of the Law and Parliamentary Affairs Department and proceed in accordance with their advice.

The para was kept pending.

59. Para 67(2) Page 71 of Audit Report for the year 1982-83 -
 Fictitious Measurements involving under Payment of
Rs. 1,14, 658/-.

9-3-87

The Department promised to hold an inquiry to check up the factual position. It was also to be inquired into whether the Sub Divisional Officer concerned inspected the site before allotment of the contract which involved complaints regarding excavation of the earth from certain quarters. A report in this behalf should be submitted to the Committee in two month's time.

The para was kept pending.

60. Para 67(3) Page 71 of Audit Report for the year 1982-83 -
Fictitious Measurements involving undue Payment of Rs. 1,12,627/-.

11-2-87

The Committee was assured by the Department that action will be taken against the defaulting officers/officials and recovery would be effected and got verified by Audit within the shortest possible period.

The para was deferred.

14-7-87

The recovery has since been verified. The para was settled subject to the completion of disciplinary action.

61. Para 67(4) Page 72 of Audit Report for the year 1982-83 -
Bogus Measurements resulting in Payment to Rs. 42,453/-

9-3-87

The Department explained the position in regard to this para and assured the Committee to initiate action against the Executive Engineer and Overseer who had not dated their signatures which amounted to a serious irregularity.

The para was kept pending.

After a wholesome discussion and hearing the Administrative Secretary's point of view, which sometime would not coincide with the one depicted in the departmental working paper, it was desired that the findings in respect of Para 64(5), 64(7), 65(5), 67(2) and 67(4) may be submitted. The Department may further consider whether the replies contained in the working paper regarding Para No. 67(9) and 67(10) would be resubmitted alongwith fresh Audit Comments.

62. Para 67(5) Page 72 of Audit Report for the year 1982-83 -
Fictitious Measurements involving undue Payment of Rs. 32,969/-

11-2-87

The Department was directed to hold an inquiry into the matter and fix responsibility for the loss of the record.

The para was deferred.

14-7-87

The Department undertook to complete the enquiry expeditiously and will report the decision of enquiry in the coming meeting.

The para was deferred.

- 141 -

**63. Para 67(6) Page 72 of Audit Report for the year 1982-83 -
Fictitious Measurements involving undue Payment of Rs. 90, 256/-.**

11-2-87

The Committee directed the Administrative Secretary to show the record to Audit and come up with an agreed version in consultation with the Director General in the shape of a fresh draft para for the Public Accounts Committee-I.

The para was deferred.

14-7-87

The Committee directed that the record may be got verified before the next meeting of the Public Accounts Committee.

The para was kept pending.

**64. Para 67(7) Page 73 of Audit Report for the year 1982-83 -
Fictitious Measurements involving undue Payment of Rs. 29, 893/-.**

11-2-87

The Department undertook to effect recovery besides taking disciplinary action against the defaulting officer/officials. The Committee desired to know why the Sub Divisional Officer/Overseer were promoted when there were so many draft paras outstanding against them. This action/information should be completed within a period of three months.

The para was deferred.

14-7-87

The Committee took strong notice of the lapse of the Department for not completing their enquiry within three months with effect from 11.2.1987. It was further directed that forwarding letter containing charge-sheet to Services, General Administration and Information Department, may also indicate the time allocated by the Public Accounts Committee for disposal of that case so that Service, General Administration and Information Department can dispose of it accordingly.

The para was kept pending.

**65. Para 67(8) Page 73 of Audit Report for the year 1982-83 -
Fictitious Measurements involving undue Payment of Rs. 20, 525/-.**

11-2-87

The Committee directed that action should be taken and completed against Qazi Amanullah, Executive Engineer and other defaulting officials within three months and report presented to the Public Accounts Committee-I.

The para was deferred.

14-7-87

The Committee took strong notice of the lapse of the Department for not completing their enquiry within three months with effect from 11.2.1987. It was further directed that forwarding letter containing charge-sheet to Services, General Administration and Information Department, may also indicate the time allocated by the Public Accounts Committee for disposal of that case so that Service, General Administration and Information Department can dispose it off accordingly.

The para was kept pending.

66. Para 68(1) Page 74 of Audit Report for the year 1982-83 -
Non Recovery of Risk and Cost charges of Rs. 1,18,114/-.

para 4-2-87 It was agreed that disciplinary action against the officers/officials responsible for non-recovery may be initiated.

It was also directed that the Deputy Commissioner, Sheikhupura may be summoned to appear before the Committee to explain why could he not locate M/s Bashir Ahmad and Co. for effecting recoveries as arrears of land revenue in spite of 24 reminders issued by the Department during consideration of the para in its next turn.

9-7-87 The Committee decided to call Deputy Commissioner, Sheikhupura in the next meeting when convened on the subject regarding non recoveries of Rs. 1,18,114/21 especially in view of the fact that 24 reminders had been issued by the Department for the recovery of outstanding amount.

The Committee was satisfied with the explanation of the Administrative Department regarding the disciplinary action taken against the officers in this matter.

The para was kept pending subject to the above observation.

67. Para 68(2) Page 74 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 1,11,890/-.

5-2-87

The para being subjudice, was deferred.

68. Para 68(3) Page 75 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 91,639/-.

5-2-87

The Committee directed the Department to take up this matter with Registrar of the High Court for deputing an Officer and accord priority to this case and for an early judgement where Government money is involved.

69. Para 68(4) Page 74 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 55,017/-.

11-2-87

The Administrative Department was directed to get the recovery verified by Audit and take disciplinary action against the persons concerned.

The para was deferred.

14-7-87

The para was settled subject to the completion of disciplinary action as the recovery had since been verified by Audit.

70. Para 68(5) Page 75 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 36,348/-.

4-2-87

The Department pleaded that full recoveries of the outstanding amount has been effected and only the posting remains to be carried out in the record. The Committee desired to get the record verified by Audit.

The para was kept pending.

9-7-1987

The Administrative Department reported that the contractor from whom the recovery of Rs. 36,348/- was to be made had since expired. The Administrative Department was however contemplating to serve the charge-sheet upon the officers through whose negligence the Government had to suffer this loss.

The enquiry in this respect would be completed within three months.

The para was kept pending.

71. Para 68(6) Page 76 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 30,669/-

11-2-87

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

72. Para 68(7) Page 77 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 24,024/-.

4-2-87

The Department pleaded that the security of the contractor has been forfeited under Clause 3A instead of Clause 3C which

was also operative. The Administrative Secretary shall see to the wisdom of this clause. It was explained that the Department rescinded the contract under contract agreement under Clause 3C which was subsequently converted to clause 3A. The Committee desired the reason of this change. The Department argued that the Superintending Engineer had the prerogative to proceed under any of the clauses in his best judgement. The Committee desired the Administrative Secretary to satisfy himself regarding this plea.

The para was deferred.

9-7-87

The para was settled.

73. Para 68(8) Page 77 of Audit Report for the year 1982-83 -
Non-Recovery of Risk and Cost charges Rs. 10,540/-

4-2-87

The Department informed that the case for recovery as arrears of land revenue stands referred to Deputy Commissioner, Islamabad since 4/83 and 49 reminders have been issued but without any response. The Committee decided to request Deputy Commissioner Islamabad to appear before Public Accounts Committee on 12.2.1987 to explain the position in this regard.

12-2-87

It was explained by the Department that a balance amount of Rs. 10,540/- remained to be recovered inspite of the fact that the Deputy Commissioner, Islamabad had been requested through 49 reminders to effect recovery as arrears of land revenue.

The Committee decided to summon the Deputy Commissioner, Islamabad on 12.2.1987.

The Assistant Commissioner, Islamabad attended on 12.2.1987 on behalf of the Deputy Commissioner, as the Deputy Commissioner was reported to be abroad. He explained that the recovery could not be effected as the matter was subjudice. He could not, however, justify as to why he did not make any reply to the numerous reminders issued in this behalf. However, he regretted for this lapse on the part of his Department by him.

It was decided that a detailed report may be submitted to the Highway Department under intimation to the Public Accounts Committee-I Secretariat. The Department was also directed to remain watchful in regard to the progress of this case.

The para was deferred.

9-7-87

The Committee directed that the recovery may be pursued vigorously and the result reported in the next meeting by the Administrative Department.

74. Para 69(1) Page 78 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 1,06,219/-

5-2-87

The para was settled.

75. Para 69(2) Page 78 of the Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 84,339/-.

9-3-87

The para was settled subject to verification by Audit.

77. Para 69(3) Page 79 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 42,420/-.

9-3-87

The para was settled subject to verification by Audit.

78. Para 69(4) Page 74 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 34,906/-.

11-2-87

The Department was directed to show the record regarding material costing Rs. 9,998/- to Audit to substantiate their contention.

Subject to verification by Audit, the para was settled.

14-7-87

The Public Accounts Committee directed that expeditious action may be taken regarding the account of material, disciplinary action and the recovery. The progress should be reported in the next meeting.

The para was kept pending.

79. Para 69(5) Page 79 of Audit Report for the year 1982-82 -
Non-Accountal of Material worth Rs. 16,856/-.

11-2-87

The Administrative Secretary promised to hold an inquiry into the matter and fix responsibility against the concerned officers/officials who were responsible for the loss.

The Committee directed that the Department should create an implementation cell including an Accounts Officer to carry out directives of the Public Accounts Committee-I.

The para was deferred.

14-7-87

The Department explained that the Departmental action against the defaulting officer was still in progress. The Public Accounts Committee directed that it may be completed within three months.

Regarding the implementation cell as was recommended in the Public Accounts Committee meeting on 11.2.1987, Public Accounts

Committee reviewed its earlier decision and decided that the Department should make some internal arrangement.

The matter was discussed again and the Committee was of the view that its directions were by way of suggestion and it is clarified that the Department if it so chooses may like to create an implementation cell in case they can justify its existence to the Finance Department. The directions of the Committee may not be construed to mean that the implementation cell has to be created because it is a requirement of the Public Accounts Committee. The Committee had merely supported the Administrative Secretary for this contemplated action which he is competent to take independently.

The meeting adjourned at this stage by recording the following minutes :-

The Administrative Department would go through the paragraphs which have not been taken up due to the paucity of time in this meeting and it expects that by the next date pending actions would have been completed in all respect.

80. Para 69(6) Page 79 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 12,275/-.

3-2-87

The Department explained that the T & P articles had been accounted for and verified by Audit.

The para was settled.

81. Para 69(7) Page 79 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth Rs. 5,006/-.

11-2-87

The Department assured the Committee that recovery would be effected and got verified by Audit. Disciplinary action would also be taken by the Department against the officials concerned.

The para was deferred.

82. Para 70(1) Page 80 of Audit Report for the year 1982-83
Non-Recovery of Government Dues from the Contractors for Rs. 1,40,000/-.

11-2-87

The Committee was informed that the case was sub-judice and that the next date of hearing had been fixed for 14th March, 1987.

The para was deferred.

83. Para 70(2) Page 80 of Audit Report for the year 1982-83 -
Non-Recovery of Government dues from the Contractor and other Agencies Rs. 46,213/-.

5-2-87

After verification of recoveries the balance recoverable amount was Rs. 13,539/- The Department was directed to recover within 3 months.

The para was deferred.

84. Para 70(3) Page 80 of Audit Report for the year 1982-83 -
Non-Recovery of Government dues from the Contractors and other Agencies of Rs. 30,620/-.

11-2-87

The Department was directed to show the relevant record to Audit for verification.

The para was deferred.

85. Para 70(4) Page 81 of Audit Report for the year 1982-83 -
Non-Recovery of Govrnmn . dues from the Contractors and other Agencies of Rs. 15,860/-.

11-2-87

The Administrative Department undertook to take action against the officers/officials concerned.

Recovery of the amount should be got verified by Audit, the Department was directed to show the relevant record.

The para was deferred.

86. Para 71(1) Page 81 of Audit Report for the year 1982-83 -
Non-Recovery of Cost of Material Rs. 1,01,578/-.

11-2-87

It was decided that the Department would show the record/log book to Audit and an agreed version between the Administrative Secretary and the Audit would be put up before the Committee in their next meeting.

The para was deferred.

87. Para 71(2) Page 82 of Audit Report for the year 1982-83 -
Non-Recovery of Cost of Material Rs. 22,348/-.

11-2-87

The Committee directed that the Department should -

- (1) get the recovery verified by Audit;

- 148 -
- (2) give details of the balance etc to the Audit ;
(3) look into the details of the case and give a final report to the Public Accounts Committee-I within a period of three months.

The para was deferred.

88. Para 71(3) Page 32 of Audit Report for the year 1982-83 -
Non-Recovery of Cost of Material Rs. 14,832/-.

11-2-87

The Committee was informed that out of the total amount of Rs. 14,832/- a sum of Rs. 9,297/- had been recovered leaving a balance of Rs. 5,532/- to be recovered from the Sub Engineer.

The Department was directed that the recovery of the amount of Rs. 9,297/- should be got verified by Audit and disciplinary action against the Sub Engineer completed within three months.

The para was deferred.

89. Para 71(4) Page 31 of Audit Report for the year 1982-83 -
Non-Recovery of Cost of Material Rs. 11,588/-.

5-2-87

The Department explained that the recovery of the cost of bitumen worth Rs. 11,588/- has been made from the Municipal Committee Dera Ghazi Khan and has been got verified by Audit. On the advice of the Audit, 10% supervision charges amounting to Rs. 935/- too have been recovered, and verified by Audit.

The para was settled.

90. Para 71(5) Page 32 of Audit Report for the year 1982-83 -
Non-Recovery of Cost of Material Rs. 5,254/-.

4-2-87

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

91. Para 72(1) Page 33 of Audit Report for the year 1982-83 -
Non-Recovery of Secured Advances Rs. 1,10,370/-.

11-2-87

The Department was directed to make a thorough probe into the matter, prepare a list of the misdeeds of the Sub Divisional Officer and the Sub Engineer concerned and submit complete report to the Public Accounts Committee-I. The Department promised to carry out the directives of the Public Accounts Committee-I and assured the Committee that, in the mean time, both the Sub Divisional Officer and Sub Engineer would be suspended in view of the gross irregularities committed by them.

The para was deferred.

92. Para 72(2) Page 84 of Audit Report for the year 1982-83 -
Non-Recovery of Secured Advance of Rs. 23,044/-.

4-2-87

The Secretary on account of his dissatisfaction of the findings of the inquiry report volunteered to make a fresh inquiry into the case and if some officers/officials are held responsible they should be proceeded against departmentally. The progress made may be intimated.

The para was deferred.

9-7-87

The para was kept pending since the Department had initiated disciplinary proceedings under the relevant rules, the result of which would be intimated in due course.

93. Para 73(1) Page 85 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 45,218/-.

4-2-87

The Department informed that the loss of Rs. 7,021/- had been written off by the competent authority and has to be got verified by Audit. In respect of other amount of Rs. 38,197/-, the Committee desired that the case for its write off may be expedited.

The para was deferred.

9-7-87

The para stands settled subject to the decision on the write off by the Finance Department, and the Administrative Department would intimate the Audit accordingly.

94. Para 73(2) Page 85 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 37,235/-.

5-2-87

The Department intimated that the charge sheet was under process.

The para was deferred for 3 months.

95. Para 73(3) Page 86 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 31,074/-.

4-2-87

It was explained that the amount of Rs. 59,674/- has been adjusted on account of the deposite of the contractor. The Department was, however asked to probe into the case.

The case was also stated to be subjudice. The Department may also intimate its latest position.

The para was kept pending.

9-7-87

The case was subjudice. A copy of the petition of the plaintiff will be submitted to Audit by the Administrative Department. However the amount of Rs. 59, 674/- has been adjusted on account of deposit of contractor.

The para was kept pending.

96. Para 73(4) Page 86 of Audit Report for the year 1982-83 - Shortage of Stores worth Rs. 14, 440/-.

11-2-87

The Committee directed that full amount should be recovered from the defaulting Sub Engineer who had submitted his resignation. The Department assured the Committee that the desired action would be taken against the Sub Engineer and recovery would be effected as well.

The para was deferred.

97. Para 74(1) Page 87 of Audit Report for the year 1982-83 - Loss due to Theft Rs. 43, 289/-.

5-2-87

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

98. Para 74(2) Page 87 of Audit Report for the year 1982-83 - Theft of Government Stores worth Rs. 20, 000/-.

3-2-87

It was decided that the Department should get the amount written off by the Finance Department. Subject to the write off and its verification by Audit, the para was settled.

9-7-87

The Administrative Department reported that the matter for writing off of the involved amount had been referred to the Finance Department.

The para was kept pending with the observation that the Administrative Department would obtain the sanction of write off from the Finance Department.

99. Para 74(3) Page 88 of Audit Report for the year 1982-83 -
Loss due to Theft Rs. 11,060/-.

11-2-87

The Department was directed to get the amount written off by the Finance Department.

Subject to the write off being verified by Audit, the para was settled.

100. Para 75(1) Page 88 of Audit Report for the year 1982-83 -
Non-Recovery of Earth Work Compensation Rs. 52,782/-.

11-2-87

The Committee was informed that recovery had been effected and would be got verified by Audit.

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

101. Para 75(2) Page 89 of Audit Report for the year 1982-83 -
Non-Recovery of Earth Work Compensation Rs. 21,416/-.

11-2-87

The Department promised to effect recovery from the contractor on the basis of Para 75(1).

The para was deferred.

102. Para 76(1) Page 89 of Audit Report for the year 1982-83 -
Misappropriation of Material Rs. 34,792/-.

11-2-87

The Committee directed that recovery should be effected from Mr. Muhammad Alam, Sub Engineer and disciplinary action taken against him after observing the proper procedure.

The para was deferred.

103. Para 76(2) Page 89 of Audit Report for the year 1982-83 -
Misappropriation of Material worth Rs. 9,455/-.

11-2-87

The Administrative Department was directed to make a thorough probe into the matter and, besides recovery of the amount, should take disciplinary action against the Sub Engineer under the Efficiency and Discipline Rules.

The para was deferred.

104. Para 77 Page 90 of Audit Report for the year 1982-83
Loss due to Abnormal Delay in the Acceptance of Lowest
Tender Rs. 23,046/-

11-2-87

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

CHAPTER XIX

(IRRIGATION AND POWER DEPARTMENT)

The Committee examined the Accounts of the Irrigation and Power Department in its meetings held on 7.7.1986, 8.7.1986, 9.7.1986, 19.8.1986, 20.8.1986, 9.9.1986, 4.11.1986, 5.11.1986, 26.11.1986, 12.4.1987, 4.8.1987 and 13.9.1987.

DRAFT PARAS 1982-83

1. Para 66(6) Page 69 of Audit Report for the year 1982-83 - Non-Recovery of Hire Charges of Machinery for Rs. 5,244/-.

9-7-86

The recovery of Rs. 4,000/- had been effected through concerted efforts of the Department and verified by Audit. The Committee directed that the remaining amount of Rs. 1,244/- should be immediately recovered from the Contractor through the Collector, Peshawar as arrears of the land revenue.

The para was kept pending.

4-8-87

The para was settled as recommended by Audit.

2. Para 92 Page 97 of Audit Report for the year 1982-83 - Non-Recovery of Risk Purchase Charges Rs. 25,900/-.

12-4-87

The Department stated that the Deputy Commissioner, Lahore, had been requested in June, 1982 to recover the risk purchase charges of Rs. 25,900/- from Messrs. S.F. Elahi Trading Corporation. They had reported that the whereabouts of the firm were not traceable and, therefore, the amount could not be recovered. The Department also stated that the Deputy Inspector General of Police, Lahore was asked to intimate the whereabouts of the firm but still no information had been made available. The Department requested that as it was an old case relating to the period prior to 1972 the para may be settled as no purpose would be served by prolonging this case.

The Secretary Industries stated that the case related to 1972 and the Proprietor of the firm had also died. It was a case of individual liability and the amount cannot be recovered.

The Public Accounts Committee-I directed the Department to take steps to get the amount written off from the competent authority.

The para was kept pending.

3. Para 94(1) Page 98 of Audit Report for the year 1982-83 -
Non-Accountal of Material worth of Rs. 2,02,52,840/-.

9-7-86

The Department explained that the machinery had been duly received and accounted for and no loss was involved. The Audit raised an objection that the amount of Rs. 2,02,52,840/- remained with MCP for 2 years before payment was made, and they earned interest on it.

The Department stated that the machinery was received late and that there was no bad intention on the part of any officer.

The Committee directed that the relevant record should be produced to Audit for verification before the next meeting.

The para was kept pending.

4-8-87

The para was settled as recommended by Audit.

4. Para 94(3) Page 99 of Audit Report for the year 1982-83 -
Non Accountal of Stores (Rs. 13,535/-).

19-8-86

As the existence/accountal of the old as well as T & P articles had been verified by Audit, the para was settled.

5. Para 94(4) Page 99 of Audit Report for the 1982-83 -
Non Accountal of Stores (Rs. 7,599/-).

19-8-86

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

6. Para 94(5) Page 100 of Audit Report for the year 1982-83 -
Non Accountal of Stores Rs. 6,775/-

9-9-86

Write off sanction for Rs. 3,194/58 may be obtained from Finance Department. The recovery of Rs. 6,584/04 had to be verified by Audit. The difference of Rs. 190/96 may also be reconciled and got verified. The Department was directed expedite all actions possible.

The para was kept pending.

7. Para 95(1) Page 100 of Audit Report for the year 1982-83 -
Loss to Government Rs. 8,86,875/-

5-11-86

This para related to 25 Tubewalls installed in June 1973, for which an amount of Rs. 24,99,810/- was paid for laying of transmission

lines and energization of those Tubewells.

The Department explained that due to lack of timely action by Wapda, the cost of the scheme, had increased from Rs. 5,97,600/- to Rs. 124,398,810/- in June 1976. Even then Wapda energized only 13 Tubewells upto 1979-80 and demanded an additional deposit of Rs. 11,58,550/- for completing the job of 25 Tubewells at a general total of cost of Rs. 36,59,310/-.

The Department further explained that as a result of discussion with the Planning and Development Department, the scope of the Scheme had been changed and a reply to this observations had been submitted by Chief Engineer, Bahawalpur on 5.7.1986. Provincial Development Working Party had deferred the scheme and further expenditure stopped.

The Committee directed that the un-authorized expenditure of Rs. 5,97,600/- should be got regularized by the competent authority. Also, efforts should be made to obtain a decision of the Provincial Development Working Party expeditiously, and submit a report to the Committee in three month's time.

The para was kept pending.

**8. Para 95(2) Page 101 of Audit Report for the year 1982-83 -
Loss to Government Rs. 3,59, Lacs.**

9-9-86

During discussion of this paragraph some points emerged which needed further clarifications. The Committee desired to know why four years time was allowed to pass after the issuance of departmental sanction in taking up execution of work. Why the Department had chosen rainy season for undertaking this project i.e. either after rains or before the rains. The Department conceded that there were other irregularities besides the grant of liberal extension to the contractor which was within competence of the competent officer. Other irregularities may be elaborated. It also desired to see the Governmental forecast and the record of rainfall, floods in black and white as the Government had suffered a huge loss due to hill torrents. The Department was directed to provide the Committee with notifications to that effect and newspapers in support of these replies. The Department assured that they would submit their replies in a revised working paper within two months time.

The para was deferred.

**9. Para 95(3) Page 102 of Audit Report for the year 1982-83 -
Loss to Government Rs. 2,19, 267/-.**

4-11-86

The Audit pointed out that technical sanction for the works had not yet been given by the Department which was a serious matter.

The Committee took serious view of the matter and directed the Department to issue the technical sanction and supply a copy thereof.

to the Audit for their scrutiny within a period of three months.

The consideration of the para was deferred.

10. Para 95(4) Page 103 of Audit Report for the year 1982-83 -
Loss of Government (Rs. 1,14,145/-).

19-8-86

The receipt and disposal of funds having been verified by Audit, the para was settled.

11. Para 95(5) Page 104 of Audit Report for the year 1982-83 -
Loss to Government (Rs. 1,13,501/-).

20-8-86

The Department stated that it was not yet clear whether the delay occurred in the Irrigation and Power Department or in the office of the Land Acquisition Collector. The Administrative Secretary assured the Committee that he would certainly take action against his own officers if there was any delay on their part. He gave further assurance that he would be able to get the required details from the present Executive Engineer, Bhakkar within one month's time.

The Committee directed that the Department should submit a comprehensive report to the Public Accounts Committee-I within one month's time. The Administrative Department promised to submit the said report with complete facts of the case within the stipulated period.

The consideration of the para was deferred.

12. Para 95(6) Page 103 of Audit Report for the year 1982-83 -
Loss of Government (Rs. 57,344/-).

19-6-86

The Administrative Department explained that the case for sanction of write off had since been submitted to the Finance Department. Subject to sanction of write off of the loss by the Finance Department and its verification by Audit, the para was settled.

13. Para 95(7) of Audit Report for the year 1982-83 -
= Loss to Government of Rs. 56,732/-.

9-9-86

The write off sanction of the loss had been accorded but it had yet to be verified by Audit.

Subject to verification, the para was settled.

14. Para 95(8) Page 105 of Audit Report for the year 1982-83 -
Loss to Government (Rs. 51,261/-).

20-8-86

Unserviceable articles worth Rs. 41,332/- were auctioned,

which had been verified by Audit. As regards the remaining articles, worth Rs. 9,929/-, the Department was given one month's time to finalise the case.

The consideration of the para was deferred.

15. Para 95(9) Page 106 of Audit Report for the year 1982-83 -
Loss to Government Rs. 30,611/-

5-11-86

The Department was directed to furnish a detailed report fixing responsibility for loss to Government amounting to Rs. 30,611/-. The report should be submitted to the Public Accounts Committee Secretariat seven days before the commencement of the next meeting so that it would be circulated to the Members of the Committee for their advance information.

The para was kept pending.

4-8-87

The para was dropped subject to the verification by Audit.

16. Para 95(10) Page 107 of Audit Report for the year 1982-83 -
Loss to Government Rs. 25,500/-

4-11-86

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

17. Para 95(11) Page 109 of Audit Report for the year 1982-83 -
Loss to Government (Rs. 8,865/-)

20-8-86

The Department explained that this was a very old matter and despite their best efforts it had not been possible for them to locate the relevant record. Therefore, the loss would have to be got written off by the competent authority.

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

18. Para 95(12) Page 109 of Audit Report for the year 1982-83 -
Loss to Government to the Tune of Rs. 6,339/-

9-9-86

The Department reply had been accepted and verified.

The para was settled.

19. Para 95(13) Page 109 of Audit Report for the year 1982-83 -
Loss to Government (Rs. 4,000/-).

20-8-86

In view of the circumstances of the case, the Committee did not feel satisfied about the writing off of the amount. The Department was directed to hold a fresh inquiry to ascertain as to who actually signed the cheque. The officer signing the cheque should be held responsible for the loss and recovery made from him.

The Committee emphasized the fact that the Department should take measures to remedy the situation and issue a circular in this regard to the concerned officers for strict compliance.

The inquiry should be completed within two month's time and action taken thereon intimated to the Public Accounts Committee-I.

The para was deferred.

20. Para 96(1) Page 110 of Audit Report for the year 1982-83 -
Non Recovery of Government dues worth of Rs. 7,04,280/-

9-7-86

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

21. Para 96(2) Page 110 of Audit Report for the year 1982-83 -
Non Recovery of Government dues Rs. 4,68,261/-

7-7-86

The Committee directed the Administrative Department to reconcile the figures with Audit within a week, and submit fresh working paper.

The para was deferred.

4-8-87

Rs. 61,711/- The Department stated that the figures have since been reconciled except the following :-

- 1) Rs. 1,01,717/53
- 2) Rs. 76,626/06
- 3) Rs. 32,113/56
- 4) Rs. 4,415/96
- 5) Rs. 1,16,990/87 and
- 6) Rs. 74,686/03

which have not been reconciled as these pertain to very old record which was not traceable. The Audit observed that they should get it scrutinized within one month, if there is no individual involved, and may be reconciled within the Department.

The para was settled subject to the above observations.

22. Para 96(3) Page 111 of Audit Report for the year 1982-83 -
Non Recovery of Rs. 2,43,644/-.

9-7-86

1. Rs. 22,364/-
2. Rs. 81,311/-
3. Rs. 20,029/-.

The Department stated that these debits pertained to the period from 1948 to 1953. As the relevant record was not traceable due to re-organisation of Divisions, these amounts could not be recovered and will have to be written off.

The Committee observed that it was a loss of public money and it could not agree to the write off until and unless it was satisfied that every possible effort had been made to recover the amount. The Department should make strenuous efforts to trace the relevant record.

4. Rs. 1,19,940/-

The duplication of Rs. 43,824/- in respect of 1st Public Health Engineering Division had been verified by Audit. The balance amount, therefore, was reduced to Rs. 76,115/75 to be recovered.

Out of this amount, Rs. 60/38 and Rs. 20/31 had been recovered and verified by Audit. Regarding the balance amount, the Department requested for three months time to effect recovery.

The Committee, before adjournment, decided to fix 19.8.1986 to 21.8.1986, for its next series of meetings, when working papers of Faisalabad and Sargodha Zones would be taken up for consideration.

4-8-87

The Department explained that the amounts of Rs. 22,364/-, Rs. 81,311/-, Rs. 10,029/- and Rs. 1,19,940/- were outstanding against various Divisions of the Department since 1948-1961. These Divisions had since been amalgamated/reorganised at times and no longer exist and it was not possible to make adjustments. The Audit suggested that the Department should verify to the effect that these amounts were outstanding against different Divisions and not against individuals. The Department was of the opinion that they had no alternative but to approach the Finance Department for getting write off.

ii) The amount of Rs. 1,19,940/- had been recovered with the exception of Rs. 176/58. This portion of the para was dropped with the direction that Rs. 176/58 would be recovered and got verified by Audit.

23. Para 96(4) Page 111 of Audit Report for the year 1982-83 -
Non Recovery of Government dues for Rs. 2,13,720/-.

9-7-86

The Department explained that the Sind Government had accepted

the claim of Rs. 2,13,720/- but the payment was not paid due to non-availability of funds by the Executive Engineer, Completion Report Division, Sukkur.

The Committee noticed with concern that the amount was outstanding since 1959 and directed that efforts should be made at a higher level to recover the amount expeditiously.

The Department informed that the matter had already been taken up with the Secretary Irrigation, Sind Government. If there was still no response from the Sind Government, a summary would be submitted to the Chief Minister, Punjab, to take up the matter with the Chief Minister, Sind, for early payment.

On the assurance of the Department, the para was deferred.

4-8-87

On the assurance of the Administrative Secretary, the para was settled subject to the watching of the payment by Sind Government and its verification by Audit.

24. Para 96(5) Page 112 of Audit Report for the year 1982-83 - Non Recovery of Government dues for Rs. 72,427/-

7-7-88

Although the amount is small, but the Committee feels concerned about the negligence on the part of the Administrative Department to recover the amount of Rs. 278/-. Proper attention was not paid in regard to the objection raised by Audit.

This item pertaining to Rs. 278/- was settled subject to verification by Audit.

Rs. 72,427/- The Public Accounts Committee-I, Audit and the Finance Department have studied the issue with amazement, because when Mr. Abdur Rashid, Executive Engineer was appointed as an Inquiry Officer, he had in possession the actual verified record of the Revenue Department relating to the ownership of this strip of land by the Irrigation and Power Department. From the correspondence it has also been observed that transaction was finalized with PCSIR for the amount mentioned in the para and the record also bears testimony to the efforts made in regard to the recovery. Audit Department also have on their record such an evidence.

The Administrative Department has to our great surprise resiled from it and claimed that the PCSIR are not in possession but WAPDA is in possession of the land. The Committee observed that the Administrative Department should have taken note of this because prior to the payment the transaction of sale was incomplete, and therefore, the ownership did not stand transferred. The responsibility of preserving their right lay on the Department itself. The Committee observed that an inquiry should be held and a senior officer should be appointed by the Secretary, Irrigation and Power Department, who should examine the developments as to how the land had been transferred from the possession of the PCSIR to WAPDA as it has been established that WAPDA, without their knowledge, has encroached on their land.

The Committee directed that steps should be taken to claim the amount from WAPDA at the prevailing market rates in the area at the time of encroachment plus surcharge under intimation to Audit Department.

The para was deferred.

Para 96(5) Page 112 of Audit Report for the year 1982-83 - Lahore Division (C. B. D. C) - Non-Recovery of Government dues Rs. 72, 696/-

4-8-87

The Department explained that on the directive of the Public Accounts Committee-I a senior officer was appointed as enquiry officer to finalize the action. The Public Accounts Committee-I directed the Department to finalize the recommendations within 4 months.

Rs. 268/88. This amount was settled.

The para was kept pending.

25. Para 96(6) Page 112 of Audit Report for the year 1982-83 - Non Recovery of Government dues for Rs. 54, 456/-

7-7-86

The recovery having been verified by Audit and the para was settled.

26. Para 96(7) Page 113 of Audit Report for the year 1982-83 - Non Recovery of Government dues Amounting to Rs. 26, 375/-

9-9-86

The Administrative Department was directed that such an irregularity should not occur in future. The Committee also directed that disciplinary action against the defaulting officials should be taken.

Subject to the verification of the report by Audit the para stood settled.

27. Para 96(8) Page 113 of Audit Report for the year 1982-83 - Non Recoveries of Government dues for Rs. 16, 500/-

7-7-86

It has been brought to the notice of the Public Accounts Committee-I that two inquiries were held. In the first inquiry the responsibility was fixed on the Sub Engineer for full recovery of Rs. 15, 000/. For reasons unknown, a second inquiry was ordered in which responsibility was again placed on the Sub Engineer. However, Mr. Muhammad Akbar Ansari, Superintending Engineer, who was the authorised officer, for reasons best known to him, placed the responsibility for recovery to the extent of Rs. 4, 000/- on the

Sub Engineer, and knowing very well that the contractor have died he shifted the claim of Rs. 11,000/- against the deceased contractor.

The Committee feels that this decision smacks of some kind of intentional shifting of loss from the Sub Engineer. The Committee directed that the the justifiability of his decision should also be inquired from Mr. Muhammad Akbar Ansari, Superintending Engineer (at present on leave on medical grounds). The Committee is of the view that the whole amount was recoverable and asked the Administrative Secretary to personally look into the matter to get the amount recovered and have it verified by Audit.

The para was kept pending.

4-8-87

The para stands settled subject to the verification of the recoveries made and watching the remaining recoveries.

28. Para 96(9) Page 114 of Audit Report for the year 1982-83 -
Non Recovery of Government dues for Rs. 13,591/-.

9-7-86

The Committee observed that there was lack of co-ordination between the Irrigation and Power Department and WAPDA which took 25 years to effect the recovery. This showed tremendous inefficiency on the part of the Irrigation and Power Department which was highly regrettable. The Committee directed the Department to depute a Special Officer for the recovery of the amount and get it verified by the Audit.

The para was kept pending.

29. Para 96(10) Page 114 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 12,519/-).

20-8-86

The Departmental explanation was accepted by the Committee and the para was settled.

30. Para 96(11) Page 115 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 9,812/-).

19-8-86

As full recovery of the amount had been effected and verified by Audit, the para was settled.

31. Para 97(1) Page 116 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 1,09,460/-).

19-8-86

The Committee was informed that the matter was sub-judice. The Department was directed to take immediate steps to get the

stay order vacated through the Advocate General, Punjab. The Department was further directed to comply with the comments of the Audit in the mean time.

The para was kept pending.

32. Para 97(2) Page 116 of Audit Report for the year 1982-83 - Shortage of Stores (Rs. 94,385/-).

20-8-86

Items 1 and 2

The sanction of losses should be produced to Audit urgently and adjustment carried out in the monthly account in hand for its verification.

Items 3, 4, 5 and 6

The amounts recovered should be got verified by Audit.

Item 7

The recovery of Rs. 1,011/- should be expedited and got verified by Audit.

Item 8

As regards the amount of Rs. 81,400/- outstanding against Muhammad Ishaq, Sub Engineer, the Department assured that they would conduct a fresh inquiry into the matter and fix responsibility on the defaulting official. Action against the present Executive Engineer, Liafz also being taken as to why he did not give details of the case in time as to how the amount was reduced from Rs. 81,400/- to Rs. 14/- only. The Committee directed that the Department should complete the inquiry against Mr. Muhammad Ishaq, Sub Engineer within two months and report action taken thereon to the Public Accounts Committee-I in the form of a fresh Working Paper.

The consideration of the para was deferred.

33. Para 97(3) Page 117 of Audit Report for the year 1982-83 - Shortage of Stores worth Rs. 91,432/-.

5-11-86

The Committee noted with concern that although the case had been decided by the Additional Sessions Judge, Sahiwal in 1985, recovery of Rs. 86,576/- had not been made from the accused storekeeper so far by Sheikh Nazir Ahmad, Sub Divisional Officer. The Committee directed that disciplinary action should be taken against the officer concerned for this negligence and that the amount should be recovered without further delay.

The Department stated that the concerned storekeeper Mirza Ahsan Beg, retired from service on 15.8.1976. His gratuity/pension

has been withheld. As and when he signed his pension papers, the amount will be recovered from his emoluments, by the District Accounts Officer, Rawalpindi.

The Committee further directed that immediate steps should be taken to recover the amount of Rs. 4,856/- from Mr. Muhammad Iqbal Sindhu, Executive Engineer.

A progress report in respect of the para should be submitted to the Committee within two months.

The para was kept pending.

**34. Para 97(4) Page 117 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 65,794/-**

4-11-86

The Committee was not satisfied with the inquiry proceedings undertaken by the Department as undue delay was allowed to occur. The Department was asked to explain as to the delay in finalising the proceedings of the inquiry and why so much time was given as to allow the concerned Sub Engineer to retire. The explanation of the Department should be submitted in the form of a fresh working paper to the Public Accounts Committee in its next meeting.

The para was deferred.

26-11-86

The Committee discussed the para at length and recommended that the Executive Engineer responsible for gross negligence may be proceeded against under Efficiency Disciplinary Rules. The action should be completed within three months and intimated to the Public Accounts Committee.

The para was kept pending.

**35. Para 97(5) Page 118 of Audit Report for the year 1982-83 -
Shortage of Rs. 65,946/-**

5-11-86

The Committee directed that the Department should obtain record from the High Court on personal level and produce it before the Audit for their verification. The Department was further directed to complete action within three months.

The para was kept pending.

**36. Para 97(6) Page 118 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 64,992/-).**

19-8-86

The Administrative Secretary stated that as a result of an inquiry, the amount of the draft para was reduced to Rs. 8,117/- This

had been verification by Audit.

The Department informed the Committee that the penalty of recovery of Rs. 8,117/- had been imposed on the Sub Engineer concerned and disciplinary action was being taken against the defaulter, which will be intimated to the Public Accounts Committee-I.

Subject to recovery of the amount and its verification by Audit, the para was settled.

37. Para 97(7) Page 118 of Audit Report for the year 1982-83 -
Shortage of Stores of Rs. 46,946/-.

7-7-86

This amount was pointed out by Audit against a Sub Engineer in May 1975. The Executive Engineer, Sukhrawa Drainage Division, was appointed as an inquiry officer in December, 1978 who took nearly twenty months to submit his report. Though the inquiry officer held him responsible, yet the Audit presumption is that the inquiry was deliberately suppressed in order to promote the official and even on subsequent fixation of responsibility he was not demoted. The amount has still not been recovered.

The Department's stand is that they will have to hold a fresh inquiry in view of the decision of the Services Tribunal which reinstated him in his original capacity.

The Public Accounts Committee would like to see the record of the Services Tribunal and the stand taken by the complainant and the reasons provided by the Department.

- The para was kept pending.
4-8-87

The Department assured the Public Accounts Committee-I that it would proceed decide the case under Efficiency and Disciplinary Rules against the Sub Engineer within two months' time.

- The para was kept pending.
38. Para 97(8) Page 119 of Audit Report for the year 1982-83 -
Shortage of Stores (Rs. 42,492/-).

20-8-86
Subject to carrying out the correct adjustment in the monthly accounts in hand to the correct head of account, i.e. "losses of Stocks" and its verification by Audit, the para was settled.

39. Para 97(9) Page 119 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 27,943/-.

5-11-86

As full recovery of shortage/accountal of material had been verified by Audit, the para was settled.

40. Para 97(10) Page 119 of Audit Report for the year 1982-83 -
Shortage of Stores Rs. 23,537/-.

4-11-86

The draft para was duplicacy of printed draft para No. 11 (20) of 1975-76 and, as such, it was withdrawn.

41. Para 97(11) Page 120 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 20,474/-).

19-8-86

As a result of verification, the amount of the para had been reduced to Rs. 8,401/85. The Department stated that the Storekeeper concerned was convicted by a Military Court and dismissed from service. His whereabouts were not known and the amount could not be recovered from him even as arrears of land revenue. Consequently, Finance Department had been approached to sanction its write off.

The Secretary Finance was of the view that the security of Rs. 200/- was not commensurate with the responsibilities of that store keepers as they had to handle stores worth large amounts. He suggested that the amount of security should be enhanced to avoid chances of malpractice.

The Committee appreciated the suggestion and directed the Department to take necessary steps in this direction. The Department assured the Public Accounts Committee-I that they would certainly give serious consideration to the suggestion and enhance the amount of security and would intimate the recommendation may by the Department to the Committee.

Subject to the write off of Rs. 8,401/85 by Finance Department and its verification by Audit, the para was settled.

42. Para 97(12) Page 120 of Audit Report for the year 1982-83 -
Shortage of Stores worth of Rs. 19,824/-.

7-7-86

- (i) Rs. 850/-. The recovery having been verified by Audit, this item was settled.
- (ii) Rs. 18,974/-. The Committee observed that the reference about the write off of the amount, before coming to the Public Accounts Committee-I, should be referred to the Finance Department. The Chief Engineer concerned should see and ensure that full justification is provided in regard to the effort on the part of the Irrigation and Power Department and the superior officers concerned justifying the failure of such recovery. The Committee will only consider the write off if the Finance Department was satisfied. The para should be referred back to the Public Accounts Committee by 18.9.1986 providing full justification.

The para was deferred.

4-8-87

The Department stated that an amount of Rs. 2,299/08 was recoverable from three departmental officials. The Department was hopeful to get it effected within a month. The other amount of Rs. 16,675/- was not likely to be recovered. The matter was referred to the Finance Department for write off. They advised to recover the amount as arrears of land revenue. Efforts are being made in this respect.

The para was kept pending.

43. Para 97(13) Page 121 of Audit Report for the year 1982-83 - Shortage of Stores (Rs. 18,870/-).

20-8-86

The Department was directed to expedite action in the matter and report progress in the next meeting of the Public Accounts Committee-I.

The consideration of the para was deferred.

44. Para 97(14) Page 121 of Audit Report for the year 1982-83 - Shortage of Stores worth Rs. 17,268/-.

5-11-86

The balance amount of Rs. 13,520/- having been written off adjusted, and verified by Audit.

The para was settled.

45. Para 97(15) Page 122 of Audit Report for the year 1982-83 - Shortage of Stores (Rs. 15,777/-).

20-8-86

(1) Mr. Mumtaz Hussain, Sub Engineer, Rs. 223/-

Efforts should be made to recover the amount immediately and got verified by Audit.

(2) Mr. Muhammad Aslam, Sub Engineer, Rs. 225/-

Recovery of Rs. 225/- should be got verified by Audit.

(3) Mr. Abdul Hameed and Muhammad Akram, Sub Engineers, Rs. 178/-.

Record showing sanction for the write off and its adjustment in the monthly accounts for 10/1981 should be produced to Audit for verification.

(4) Mr. Zahoor Mehdi, Sub Engineer, Rs. 150/-.

The Department should produce certificate from Director, Audit Office for verification of the recovery.

(5) Mr. Iqbal Butt, Sub Engineer, Rs. 1,500/-.

The amount of Rs. 1,500/- should be got written off by the Finance Department as the Sub Engineer had expired and the recovery could not be effect.

Subject to verification of recoveries/write off of the amount involved by Audit, the item was settled.

46. Para 97(17) Page 122 of Audit Report for the year 1982-83 - Shortage of Stores (Rs. 14,291/-).

19-8-86

As the recovery of Rs. 12,200/97 and adjustment of Rs. 2,090/19 had been verified by Audit, the para was settled.

47. Para 97(18) Page 123 of Audit Report for the year 1982-83 - Shortage of Stores Rs. 13,715/-.

9-9-86

The write off has been sanctioned by Finance Department and the amount had been incorporated in the monthly accounts for 2/1985 and got verified by Audit.

The para was settled.

48. Para 97(19) Page 123 of Audit Report for the year 1982-83 - Shortage of Stores worth of Rs. 13,117/-.

8-7-86

The Committee directed that Audit instructions should be complied with. Subject to that, the para was settled.

49. Para 97(20) Page 124 of Audit Report for the year 1982-83 - Shortage of Stores worth of Rs. 12,670/-.

7-7-86

The Committee discussed this para in detail. Audit has rightly pointed out that the detection of shortfall in 1975 could not be justifiably attributed to an officer in 1972 who stood dismissed. A question was posed to the Secretary Irrigation as to justify on the part of the succeeding officer accepting the shortfall by taking over, because had the detection been proved then, the relieving officer would have made the loss good, but unfortunately a long period has elapsed. We are glad to hear that the Secretary Irrigation now shall lay a rule and shall issue a directive to the Department's officials that while taking over if there is any shortage the official shall not be relieved till the loss has been made good.

In regard to the explanation now provided, it is for the Audit Department and the Irrigation and Power Department to reconcile.

Subject to the reconciliation the para stands settled.

50. Para 97(21) Page 124 of Audit Report for the year 1982-83 - Non Recovery of Government dues (Rs. 12,000/-).

19-8-86

The Department was directed to finalise the inquiry within three months and report back to the Public Accounts Committee-I.

The para was kept pending.

51. Para 97(22) Page 125 of Audit Report for the year 1982-83 - Shortage of Stores worth of Rs. 11,598/-

8-7-86

The Administrative Department explained the position before the Public Accounts Committee-I. The Committee took a lenient view in regard to the money owed by persons retired and died, but an objection was raised by Ch. Arshad Ali in regard to the negligence on the part of the superior officers in effecting recovery of this amount and this was also supported by Audit. As the Committee had to deal with such matters with zeal to eradicate negligence on the part of the Department, a warning in this connection would suffice but this will not be quoted as a precedent for future cases.

Rs. 7,470/70. In this case the Committee agreed to condone the amount of Rs. 4,401/- against the retired and the dead persons but wished to augment the instalment fixed against of Riaz-ud-Din, Sub Engineer for the recovery of the balance amount of Rs. 3,069/70 and that should be verified by Audit. As was discussed yesterday, recovery was no penalty and at least for some time or till the amount was cleared, the increment of the officer concerned should be withheld. If he deposits the full amount, no penalty may be imposed. It directed the Administrative Department to act on the directive of the Public Accounts Committee in accordance with the rules.

This part of the para was dropped subject to implementation of PAC's directive and verification by Audit.

Rs. 430/-. Audit did not confirm the full amount, and the Administrative Secretary assured that he will take prompt action to reconcile the figures.

This item was settled.

Rs. 3,697/28. This amount is to be recovered from Mr. Muhammad Shafi, Sub Engineer. If he pays the amount in full, his increment will not be stopped; otherwise the penalty of stoppage of increment should be enforced against him.

The item was settled subject to implementation of the PAC's directive and verification by Audit.

4-8-87

The Department assured the Committee that the case would be finalized within two months.

Rs. 3,369/- This item was dropped on the basis of assurance of the Administrative Secretary that he would arrange recovery within a week's time from Mr. Riaz-ud-Din, Sub Engineer. For the other portion relating to Rs. 4,823/- a case was being submitted to the Finance Department for its write off. The Public Accounts Committee-I directed the Department to expedite the case and complete it within two months.

The para was kept pending.

52. Para 97(23) Page 125 of Audit Report for the year 1982-83 -
Non Recovery of Government dues (Rs. 8,886/-).

19-8-86

As sanction of the write off had been accorded by the competent authority and verified by Audit, the para was settled.

53. Para 97(24) Page 124 of Audit Report for the year 1982-83 -
Shortage of Material worth Rs. 8,854/-.

5-11-86

The Department was directed to seek advice of the Law and Parliamentary Affairs Department as to whether recovery of the loss of Rs. 8,854/- caused to Government could be effected from Mr. Muhammad Sarwar Javed, Sub Engineer who was retired under MLR 114 in 1972.

The para was kept pending.

54. Para 97(25) Page 126 of Audit Report for the year 1982-83 -
Shortage worth Rs. 8,119/-.

5-11-86

As the full amount had been recovered and verified by Audit, the para was settled.

55. Para 97(26) Page 126 of Audit Report for the year 1982-83 -
Shortage of Stores worth of Rs. 7,100/-.

8-7-86

The Department stated that the recovery of the amount of Rs. 3,700/- from Mr. Muhammad Yousaf, Sub Engineer, had been effected, which should be got verified by Audit by 6.8.1986.

4-8-87

The para was kept pending with the direction that the Department should be watchful to the progress of the cases, and keep informed to the Committee in this respect.

59. Para 98(3) Page 128 of Audit Report for the year 1982-83 -
Loss due to Theft (Rs. 65,095/-).

19-8-86

Item (i) The amount of Rs. 4,296/- should be recovered expeditiously.

Item (ii) The Committee directed the Audit to examine the record regarding reduced amount of the theft as claimed by the Department. The Audit suggested that the Administrative Department should also take action against the person responsible for not making the relevant record available to them during the last 12 years.

Item (iii) and (iv)

The Department informed the Committee that they had approached the Finance Department for the write off of the amounts of Rs. 13,650/- and Rs. 1,500/-. The Public Accounts Committee-I directed the Department to get the write off verified by Audit as and when accorded by the Finance Department.

The para was kept pending.

60. Para 98(4) Page 129 of Audit Report for the year 1982-83 -
Loss due to Theft of Rs. 47,139/-.

8-7-86

During discussion, this para became very controversial and the Members of the Committee felt very concerned that it was usually the practice with the Department to shift responsibility to the lowest official where-as the superior officer was also guilty of negligence in the performance of his duties so far as the supervision was concerned. Hence the recovery of the amount had not satisfied the Members of the Committee. They were of the view that the officer-in-charge, the concerned Sub Engineer, Mr. Muhammad Amin Sindhu, should be penalised under minor penalties under the Punjab Civil Servants (Efficiency and Discipline) Rules, whereby the Public Accounts Committee-I directs withholding of promotion or increment for a period of two years and also prohibits any financial advancement in accordance with the rules. After following the necessary procedure, the Department was directed to submit the case for write off.

The para was kept pending.

4-8-87

The Department stated that the enquiry had since been finalized but the Administrative Secretary was himself not satisfied with it and he was proposing to initiate a denovo enquiry. The Department has

ensured to finalize this enquiry within next four months.

The para was kept pending.

61. Para 98(5) Page 129 of Audit Report for the year 1982-83 -
Loss due to Theft of Rs. 43, 688/-.

8-7-86

Out of the total amount of Rs. 7, 688/- to be recovered, Rs. 900/- have so far been recovered. For the remaining amount the material has been traced. Hence no write off is required. The recovery and the accountal of material shall be got verified from Audit.

Subject to this, the para was settled.

62. Para 98(6) Page 130 of Audit Report for the year 1982-83 -
Loss due to Theft of Rs. 11, 000/-.

7-7-86

The Public Accounts Committee-I discussed this paragraph in detail and the report to the Superintendent of Police, Sheikhupura about the recovery of the stolen property having been effected and then subsequently resiling from it. It appears that if the FIR was wrong, an officer of a rank of Superintendent of Police should not have informed the Department in regard to the recovery. As such a doubt has arisen in the minds of the Members of the Public Accounts Committee-I about the bonafides of the dealings of various officers involved in this case. The Department was directed to forward this case to the Home Department for proper investigation and report back to the Public Accounts Committee-I within one month.

The para was kept pending.

4-8-87

A reference from the Public Accounts Committee-I to be addressed to the Home Department for the report asked for by the Secretary, Irrigation and Power in this behalf.

The para was kept pending.

63. Para 98(7) Page 130 of Audit Report for the year 1982-83 -
Loss due to Theft.

4-11-86

The Department was directed to pursue the case of write off vigorously.

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

64. Para 98(8) Page 130 of Audit Report for the year 1982-83 -
Loss due to Theft (Rs. 10,000/-).

19-8-86

As the recovery of the amount had been effected and verified by Audit, the para was settled.

65. Para 98(10) Page 131 of Audit Report for the year 1982-83 -
Loss due to Theft (Rs. 6,422/-).

19-8-86

As the write off of the loss had been accorded by the competent authority and verified by Audit, the para was settled.

66. Para 98(11) Page 132 of Audit Report for the year 1982-83 -
Loss due to Theft.

4-11-86

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

67. Para 99(1) Page 132 of Audit Report for the year 1982-83 -
Non-Recovery of Irregular Payment for Rs. 2,88,921/-.

7-7-86

The Audit Department should verify the actual work done in regard to the amount of Rs. 1,24,553/- on the production of requisite record by the Administrative Department for purposes of verification.

In regard to the amount of Rs. 1,64,388/- the Department has resiled from their position, and Mr. Muhammad Idrees, Sub Divisional Officer has been held responsible for the loss. It was brought to the knowledge of the Public Accounts Committee that a contracting company by the name of Hameed and Co were given a secured loan for the material, which in accordance with the rules should have been checked at the spot by the Overseer, Sub Divisional Officer and the Executive Engineer. No proof had been given by the Department while in the books entries were made of such stores. Hence the Public Accounts Committee-1 is justified in presuming that there could be possibility that the stores never reached the spot or else Overseer, the Sub Divisional Officer and the Executive Engineer should have made entries in their books in accordance with the work done out of this material. If such a record could be produced before the Public Accounts Committee and work verified, then the Public Accounts Committee will dispose of the matter relating to the balance of payment.

Secondly as the amount pertains to several years past, the Public Accounts Committee would like to know in regard to the pre-qualification and registration of Hameed and Company as contractor of the Irrigation and Power Department and as to how many contracts were awarded to this Company, how many were completed to the satisfaction of the Department, and after this episode, whether the

contractor was black-listed or was he given any more contracts. If such contracts were awarded who awarded them in spite of this lapse on his part. The Public Accounts Committee shall then give a decision as to what action should be taken against the officers who were signatories to the receipt of the secured credit, and who were responsible for giving further contracts thereafter.

The Audit has rightly pointed out, and it is in my knowledge that in certain Departments of Government, prior to the grant of tender, minimum three tenders were required and in most cases the same family gives with different names for this purpose. To eliminate this possibility, we would like the Secretary Irrigation to please ask his Department to find out whether Hameed and Co is one Company or its partners have other such companies as contractors. The report should be submitted to the Committee by 8.10.1986.

The para was deferred.

4-8-87

The para was pended with the observation that the competent authority should examine the individual cases and where they feel justified they should sanction the estimate and post facto sanction may be approved so that they should become valid charges.

The para was kept pending.

68. Para 99(2) Page 133 of Audit Report for the year 1982-83 -
Non Recovery of Irregular Payments Amounting to Rs. 83,689/-

7-7-86

- (i) Rs. 10,911/31. Primarily on the pointing out by the Finance Department that such a write off is proposed in consultation with the Audit and with the approval of the Public Accounts Committee, the Committee having questioned the Chief Engineer, has come to the conclusion that so far the Chief Engineer, after such a lapse of time himself is not clear about the justification of the write off. The Administrative Department should provide justification by 8.10.1986.
- (ii) Rs. 14,977/-. This amount has been adjusted. The amount should be verified by Audit within one week.
- (iii) Rs. 1,734/35. This amount should be reconciled within one week. The Department should make efforts to have it verified from Audit.
- (iv) Rs. 5,364/-.
- (v) Rs. 1,942/10. These amounts shall be adjusted/reconciled and verified within one week.

The para was kept pending.

4-8-87

The amount of Rs. 10,911/- having been verified by Audit was deleted from the original para.

The balance amount was under process with the Finance Department for write off which should be expedited.

The para was however, settled.

69. Para 100(1) Page 153 of Audit Report for the year 1982-83 - Excess Payment to Contractors due to Incorrect/Higher Rates of Rs. 1,04,288/-.

7-7-86

The Public Accounts Committee-I, after hearing both the Irrigation and Power Department and the Audit, observed that Audit was not a rival Department of the Irrigation Department, and if there was any discrepancy or any misunderstanding, it should be sorted out between them.

Subject to settlement, the para was dropped.

70. Para 100(2) Page 134 of Audit Report for the year 1982-83 - Undue Aid to the Contractor of Rs. 50,977/- as 80% Premium in the Schedule Rates.

7-7-86

To consider this paragraph in detail, the Public Accounts Committee-I decided to constitute a Sub Committee consisting of representatives from Finance Department, Audit and Chief Engineer, Bahawalpur, with the direction to submit a comprehensive report to the Public Accounts Committee-I within one month.

The para was kept pending.

4-8-87

A sub Committee was constituted for probing in detail and for making a report to the Public Accounts Committee-I after prior permission of the Speaker. It will comprise of the following Members:-

- 1) Makhdom Syed Ahmed Mahmud, MPA
- 2) Ch. Arshad Ali, MPA and
- 3) Sardar Ghulam Abbas, MPA

The para was kept pending.

71. Para 100(3) Page 135 of Audit Report for the year 1982-83 - Excess Payment to the Contractors due to Incorrect/Higher Rates Amounting to Rs. 42,694/-.

8-7-86

While discussing this paragraph the Administrative Department

could not give satisfactory explanation when questioned by the Committee regarding the procedure of such sanctions. The Audit informed the Committee about the directives of the Finance Department, which should be annexed with these minutes for future guidance (Please see Annexure 1). Public Accounts Committee-I would keep that in mind, but to dispose of this para, the Finance Department was requested to go through the record and advise the Committee as to how this para should be disposed of.

While this decision was taken, the Finance Department intervened and stated that on the demand of the Finance Department certain list of works was provided but not detailed justification thereof. The Committee directed that the Finance Department would further examine this para and advise the Public Accounts Committee-I in its next meeting.

The para was kept pending.

4-8-87

The para was kept pending with the observation that an independent reference to the Finance Department may be made seeking for ex-post facto sanction.

72. Para 100(4) Page 136 of Audit Report for the year 1982-83
Excess Payment to Contractors Rs. 24,909/-

5-11-86

The Committee directed that file regarding inquiry into the case containing the chargesheet and the explanation of the Executive Engineer concerned who rejected the lowest rate of the first tender should be submitted to Audit for their comments. Para should be re-submitted to the Committee in the form of a fresh working paper in its next meeting.

The para was kept pending.

26-11-86

The Department assured the Committee that no earth work was done on these rates during the previous eight months, and it would present all the relevant record to the Audit for its satisfaction.

Subject to verification by Audit, the para was settled.

73. Para 100(5) Page 137 of Audit Report for the year 1982-83

19-8-86

The Public Accounts Committee-I decided to consider this para in its meeting on 20.8.1986.

The Audit proposed that Public Accounts Committee-I should bring on record the fact that the Administrative Department had worked very hard in clearing the arrears which were lingering on as

back-log during the last so many years. The Committee appreciated the efforts made by the Department.

20-8-87

The Department stated that they had decided to hold an inquiry which would be finalised shortly. After finalization of the inquiry, action will be taken accordingly.

The Committee directed the Department to complete the inquiry within one month and submit its report to the Committee in the form of a fresh working paper.

The consideration of the para was deferred.

4-8-87

The para stood settled subject to verification by Audit.

74. Para 100(6) Page 137 of Audit Report for the year 1982-83 - Excess Payment to Contractors due to Incorrect/Higher Rates (Rs. 12,850/-).

20-8-86

The Committee directed that the recovery of Rs. 12,850/- should be expedited through the Deputy Commissioner, Mianwali at personal level.

The consideration of the para was deferred.

75. Para 100(7) Page 104 of Audit Report for the year 1982-83 - Excess Payment to Contractors due to Incorrect Higher Rates Rs. 11,148/-.

9-9-86

As the recovery of Rs. 11,148/- had been effected by the Department and verified by Audit, the para stood settled.

76. Para 100(8) Page 136 of Audit Report for the year 1982-83 - Excess Payment to the Contractors due to Incorrect/Higher Rates Amounting to Rs. 11,077/-.

8-7-86

The para was deferred as the Administrative Department wanted more time to settle this para with Audit.

4-8-87

The para was kept pending with the observation whether the Officer had competency to refund this amount in the succeeding Budget allocation evidently in excess of the budget allocation in compliance with judgement. The Department explained that they did not have the copy of the judgement issued by the Civil Court. However their departmental papers are an evidence to this effect that they had received such judgement which may be got scrutinized by Audit.

77. Para 101(1) Page 138 of Audit Report for the year 1982-83 -
Excess Payment due to Record of Double Measurement and
Irregular refund of Security Deposit (Rs. 55,755/-).

20-8-86

The Committee directed that an inquiry may be held in the matter and responsibility fixed against the persons concerned for making double payment to the contractor. The inquiry should be completed within three months and the action taken intimated to the Committee.

The consideration of the para was deferred.

78. Para 101(2) Page 139 of Audit Report for the year 1982-83 -
Excess Payment due to Record of Double Measurement and
Irregular refund of Security Deposit (Rs. 33,927/-).

20-8-86

The Department was directed to supply a copy of the inquiry report to the Audit for their scrutiny.

The consideration of the para was deferred.

79. Para 101(3) Page 141 of Audit Report for the year 1982-83 -
Excess Payment due to Record of Double Measurement and
Irregular refund of Security Deposit (Rs. 6,382/-).

20-8-86

Subject to the recovery of excess payment of Rs. 6,197/- to the contractor and its verification by Audit, the para was settled.

Having disposed of the Working Papers of the Irrigation and Power Department (Sargodha Zone), the Committee then adjourned to meet at 10.00 A.M. on 21.8.1986, for mutual deliberation as regards the working of the Public Accounts Committee so far and future course of action.

80. Para 102(1) Page 141 of Audit Report for the year 1982-83 -
Excess Payments to the Contractors (Rs. 18,153).

9-9-86

The concerned Executive Engineer who executed the project is luckily available in Lahore posted as a Superintending Engineer. He has been called upon to explain his position regarding the irregularity committed by him in this project. The Department requested for some more time so that the concerned officer could appear and explain his position.

The consideration of the para was deferred.

81. Para 102(2) Page 142 of Audit Report for the year 1982-83 -
Excess Payments to the Contractors (Rs. 17,931/-).

19-8-86

The Public Accounts Committee-I constituted a Sub Committee consisting of the following Members to probe into the details of the case in collaboration with the Finance Department, the Audit and the Administrative Department :-

1)	Mrs. Shahida Malik, MPA	Member
2)	Sardar Ghulam Abbas, MPA	Member
3)	Ch. Arshad Ali, MPA	Member
4)	Ch. Ghulam Ahmad Khan, MPA	Member
5)	Mr. Saeed Ahmad Ch, MPA	Member
6)	Dr. Sardar Ahmad, MPA	Member

The Sub Committee was directed to submit its report as soon as possible.

The consideration of the para was deferred.

82. Para 103(1) Page 143 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material worth of Rs. 13,800/-.

7-7-86

The Superintending Engineer has fixed responsibility on two Sub Engineers stand promoted. One of them is Khushi Muhammad, now Sub Divisional Officer, and the other gentleman is Muhammad Anwar, who is yet continuing as Sub Engineer. The Committee observed that after such a lapse of time it should had been appropriate to order suspension, but responsibility has yet to be fixed. The Public Accounts Committee is authorising the Chief Engineer to conduct an immediate inquiry into the matter and fix responsibility within three months time. If the Chief Engineer is satisfied that the responsibility has rightly been fixed, appropriate action should be taken against the officers/officials concerned with a report to the Public Accounts Committee.

The para was kept pending.

4-8-87

The entire amount has been recovered and verified by Audit with the exception of Rs. 1,324/- which was likely to be recovered shortly.

The para was therefore, settled.

83. Para 103(2) Page 144 of Audit Report for the year 1982-83 -
Non Recovery of Cost of Material worth of Rs. 7,316/-.

8-7-86

As regards this para, the amount had been reduced to Rs. 1,998/80 after verification. The Committee directed that recovery of the balance amount of Rs. 1,998/80 should be got verified by Audit on 6.8.1986 and reported to it in its next meeting.

4-8-87

The para was settled as recommended by Audit.

84. Para 104(1) Page 144 of Audit Report for the year 1982-83 -
Non Recovery of Rent of Government Building Rs. 6,105/-.

9-9-86

One of total recoverable amount of Rs. 13,181/- and Rs. 7,076/- had already been recovered. The balance amount of Rs. 6,105/- regarding the leased property was recoverable from (i) Fazal Muhammad and (ii) Bardar-ud-Din.

(i) Fazal Muhammad - R. 5,575/-.

The recovery of Rs. 3,000/- has been effected but it was yet to be got verified by Audit.

(ii) Bardar-ud-Din :

The amount had since been deposited by Malik Nisar Ahmad, the then Sub Divisional Officer, Sahiwal, but it had also to be got verified by Audit.

Subject to verification by Audit, the para was settled.

85. Para 104(2) Page 145 of Audit Report for the year 1982-83 -
Non Recovery of Rent of Buildings Rs. 6,008/-.

4-11-86

The adjustment of the write-off of Rs. 4,508/- and the recovery of Rs. 1,936/56 having been verified by Audit, the para was settled.

86. Para 105 Page 145 of Audit Report for the year 1982-83 -
Mis-Appropriation of Stores (Rs. 88,000/-).

20-8-86

The Department explained that as a result of an inquiry, the amount of the para had been reduced from Rs. 88,000/- to Rs. 56,000/- which had been verified by Audit. It was further stated that the Sub Engineer involved had expired and the recovery of Rs. 56,000/- from him was not possible. Hence the case for write off had been sent to Finance Department for sanction.

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

87. Para 106 Page 145 of Audit Report for the year 1982-83 -
Non Recovery of Temporary Advances (Rs. 26,389/-).

20-8-86

Adjustment of temporary advance amounting to Rs. 13,870/- been verified by Audit and thus the amount of the para had been

reduced to Rs. 12,519/-.

The Department stated that this para had been transferred to Sargodha Zone in 12/1985. Since this was very old case, they would require three months' time to locate the record and clear the balance.

The Committee accorded to the request of the Department and deferred further examination of the para.

88. Para 107 Page 146 of Audit Report for the year 1982-83 - Doubtful Payment (Rs. 25,500/-).

19-8-86

As the account of old sleepers and their further consumption had been verified by Audit, the para was settled.

87. Para 108 Page 146 of Audit Report for the year 1982-83 - Non Recovery of Income Tax Rs. 13,301/08.

4-8-87

1) Rs. 3,808/33. The item was settled. The recovery of Rs. 3,808/33 may be got verified by Audit.

2) Rs. 9,492/75. This item was kept pending with the direction that responsibility regarding Rs. 9,492/75 may be fixed and cases finalized within four months.

(MULTAN ZONE)

88. Para 84(4) Page 43 of Audit Report for the year 1972-73 - Muzaffargarh Canal Circle (Muzaffargarh Canal Division).

89. Para 46(25) Page 52 of Audit Report for the year 1980-81 - Haveli Canal Circle (Sidhnal Barrage Division).

90. Para 119(iii) Page 183 of Audit Report for the year 1965-66 - Haveli Canal Circle (Trimmu Barrage Division).

91. Para 52(11) Page 109 of Audit Report for the year 1981-82 - Haveli Canal Circle (Multan Canal Division).

92. Para 190 Page of Audit Report for the year 1967-68 - Lower Bari Doab Canal Circle (Balloki Headworks Division).

93. Para 55(3) Page 126 of Audit Report for the year 1981-82 - SCARP III Circle, Multan (Tubewell Operation Division No. II, Kot Adu).

9-9-86

All the above para's were settled by the Public Accounts Committee-I.

94. Para 145(ii) of Audit Report for the year 1965-66 - Defunct Chaj Tubewell Division, Lahore TOD Sargodha SCARP - II Circle Sargodha, Page 208 of Compliance Report for the year 1982-83 - Misappropriation of Material worth Rs. 9,933/-.

(Tubewell Operation Division, Sargodha)

9-9-86

The sanction for the write off of the loss having been obtained and got verified by Audit, the para was settled.

95. Para 126(x) of Audit Report for the year 1966-67 - Page 208 of Compliance Report for the year 1982-83 - Shortage of Stock Articles worth Rs. 13,504/-.

9-9-86

1. Muhammad Sharif, Sub Engineer - Rs. 25/-

As the recovery of Rs. 25/- had been verified by Audit, the item stood settled.

2. Kh. Bashir Ahmad, Sub Engineer - Rs. 3,465/-

It was explained that the case was being sent to the Finance Department for sanction of write off. Subject to the sanction of the write off of the loss of Rs. 3,465/- by the Finance Department and its verification by Audit, this item was kept pending.

3. Mr. Zahoor Mehdi, Sub Engineer - Rs. 9,846/-

According to the decision of the competent authority based on the inquiry report, the Sub Engineer was held responsible for a shortage of Rs. 3,020/- only, out of the total shortage of Rs. 9,846/-. Recovery of Rs. 3,020/- had been effected from the pension/gratuity of the Sub Engineer and verified by Audit.

Therefore, this item stood settled.

Rs. 6,826/-

The account of material has been verified by Audit to the tune of Rs. 5,652/-. Regarding the balance amount of Rs. 1,174/- the Inquiry Officer concluded that the items worth Rs. 1,174/- existed on the stock register. The existence of items had been verified and found correct. This item also stood settled.

96. Para 148(i) of Audit Report for the year 1966-67 - Non-Recovery of Government dues Amounting to Rs. 4,27,422/39.

9-9-86

The para was kept pending subject to the verification from the departmental record that the expenditure was actually incurred to the satisfaction of Audit.

97. Para 84(6) Page 44 of Audit Report for the year 1972-73 -
Shortage of Stores Rs. 29,682/-

9-9-86

- (i) Rs. 858/-.

As the adjustment had been verified, the item stood settled.

- (ii) Rs. 11,582/- Mr. Mushtaq Ali Shah, Sub Engineer.

The recovery @ 1/3rd of his pay is being effected.
Subject to the verification by Audit, the item was settled.

- (iii) Rs. 11,282/- Against Muhammad Sarwar, Sub Engineer.

The official at fault was exonerated. According to the Departmental survey report there was no shortage. Subject to the adjustment and its verification by Audit, the item was settled. Subject to the above observation, the para was settled.

REPORT OF THE SUB COMMITTEE NO. 1 OF PUBLIC ACCOUNTS COMMITTEE-I CONSTITUTED ON 8.7.1986 REGARDING PARA 98(i) PAGE 127 OF THE AUDIT REPORT FOR THE YEAR 1982-83 OF IRRIGATION AND POWER DEPARTMENT (LAHORE ZONE).

Subject: LOSS DUE TO THEFT OF Rs. 1,84,674/-

Five meetings were held on 31.7.1986, 31.9.1986, 30.10.1986, 4.12.1986 and 11.1.1987.

During consideration of Draft Para No. 98(i) Page 127 of the Audit Report for the year 1982-83 it came to the notice of the Public Accounts Committee-I that undue delays were occurring to the Administrative Department where the matter related to the Revenue or Police Authorities. Consequently, a Sub Committee consisting of Messrs Ch. Arshad Ali, MPA, Sardar Ghulam Abbas, MPA, and Mrs. Shahida Malik, MPA, Members of Public Accounts Committee-I was constituted to examine the matter in detail.

The Sub Committee held a number of meetings with the representative of the Administrative Department and Senior Officers of the Police Department including the Deputy Inspector General of Police, Lahore Range and Superintendent of Police, Sheikhupura discussed the matter threadbare. The position that emerged as a result of these discussions is summarized as below :-

- a) The Department explained that out of 36 cases of theft of accessories of the Tubewells, only 11 cases were registered by the Police inspite of the best efforts of the Department.
- b) The Committee came to the conclusion that there is no denying the fact that the police failed to carry out its basic duties but the Administrative Department also did not pursue the cases at personal level.
- c) The Deputy Inspector General of Police assured the Committee that he had ordered a fresh inquiry into the untraceable cases. It was also desired that the F. I. R. should be registered with the Police by the Sub Divisional Officer concerned in person and not through routine letters. The Superintendent of Police, Sheikhupura informed that he had constituted a team for making fresh investigation in respect of all these cases. It was also informed that the officials/officers responsible for not registering the cases in time were being proceeded against under the Efficiency and Discipline Rules. The Committee directed the Police authorities to issue special instructions to the lower formations to pay more attention to the cases where Government properties were involved.

- d) As a result of the proceedings of the Sub Committee all the cases had since been traced and recoveries of the stolen properties have been effected in most of the cases while in some cases the accused admitted the commission of the theft and the Police force is actively pursuing the matter. The Committee directed that the Administrative Department should keep a close liaison with the Police Department in order to achieve further progress in the matter and the progress report in this regard may be intimated periodically to the Audit as well as to the Public Accounts Committee-I.

CHAPTER XX

DIRECTIVES AND INSTRUCTIONS

7-7-86

At the outset, the Chairman, Public Accounts Committee-I pointed out that in the Working Paper submitted by the Irrigation and Power Department, certain paras relating to the period as far back as 1959 were being discussed in 1986. This showed total indifference by the Departments to the objections raised by Audit.

The Chairman directed the Finance Department to issue instructions to all Administrative Departments that they should pay prompt attention to the settlement of Audit objections and take remedial measures in time to avoid, serious losses to the public exchequer.

8-7-86

The Committee observed that from the side of Audit, cases of higher amounts should be brought to the notice of the Public Accounts Committee-I. The Director General, Audit pointed out certain provisions in the Constitution, which existed in the 1973 Constitution, under which the Parliament had not enacted the required law so far. The Chairman thought that the Director General, Audit had raised a very important issue and a useful one, and that on behalf of the Public Accounts Committee-I, he shall make a move to the President of Pakistan for the enactment of the required law to fall in line with other democratic countries.

21-8-86

The Public Accounts Committee-I in its internal meeting on 21.8.1986 in the Tea Room of the Assembly Building, Lahore, wherein the Additional Finance Secretary, Director General (Audit and Accounts) and Secretary Assembly participated. The sole object of holding this meeting was to review and appraise the work done so far by the Committee.

Ch. Irshad Ali, MPA, explained that the assignment of work relating to the Public Accounts Committee-I was of a technical nature and for most of the Members it was a novel experience. We were

assembled here today in order to assess our successes and failures in the past and the consider ways and means as to how best the draft paras could be dealt with in future.

The representatives of the Finance Department as well as of Audit paid rich tributes to the Members of the Committee for their excellent performance in spite of lack of experience on their part. They were of the opinion that the Committee could safely be compared with any Provincial or Central Committee in respect of its performance. They, however, suggested that emphasis should be on draft paras of comparatively recent occurrence so that remedial measures could be taken in time. In old cases, there were lesser chances of recoveries from the culprits, who would have either retired, dead or absconded, and in most cases the Committee would have no alternative but to recommend their write off.

The Chairman of the Committee thanked all the participants and adjourned after fixing dates for the next meeting as 9.9.1986 and 10.9.1986 when it shall consider working papers of the Irrigation and Power Department.

3-2-87

Before the consideration of the working paper the Public Accounts Committee emphasised that in future the working paper should be submitted well in time so that the papers can be circulated amongst the Members for their advance information.

4-2-87

The Committee desired that in case of submission of working papers in advance these should invariably be updated with the approval of the Administrative Secretary.

12-4-87

The Public Accounts Committee - I took serious note of the fact that the Secretary, Irrigation and Power did not attend the meeting despite the fact that he had received the notice of the meeting. Courtesy demanded that he should have informed the Secretariat of the Public Accounts Committee - I in writing of his inability to attend the meeting due to some other important

engagement. The Public Accounts Committee-I desired that he should explain his position in the next meeting.

14-7-87

Pointing out that Audit is obliged to issue reminders one after the other to various Departments and no compliance is made/no heed is paid. He should please look into the matter and should issue proper directions.

9-9-87

A detailed discussion was held on the reappropriation/reconciliation of accounts. The Accountant General, Punjab, expressed dissatisfaction over the reconciliation of figures and stated that the Administrative Department did not take interest in it with the result that huge amounts remained unreconciled. As the accounts for the year 1982-83 had been closed, reconciliation and readjustment of figures at this stage was not possible.

The Department explained that they had their own difficulties, as the Divisional Accountants working with them belonged to the office of the Director General, Audit and Accounts (Works) and were not under their administrative control, they were not taking due interest in the maintenance and reconciliation of accounts. The Executive Engineers and Superintending Engineers were being held responsible for non-accountability of figures, although the Divisional Accountants were solely responsible for the clearance of expenditure figures.

The Committee decided that special meetings to find out the ways for speedy reconciliation of accounts with the Accountant General, Punjab/DAOs should be held on 28th and 29th October 1987 at 10:00 A.M. which should be attended by the following :-

1. Secretary, Housing, Physical and Environmental Planning.
2. Secretary, Communications and Works.
3. Secretary, Irrigation and Power.
4. Secretary, Finance.
5. Director General, Audit and Accounts (Works).
6. Accountant General, Punjab.

The Committee directed that the Administrative Secretaries should attend the said meeting personally alongwith the concerned Heads of Attached Departments.

The Committee further directed the Irrigation and Power Department that figures for 1985 - 86 should be got completely reconciled with the Accountant General, Punjab, positively by the 30th September, 1987.

The Committee further decided to issue a directive through Assembly Secretariat to all the Departments mentioned in Annexure to get their figures for 1985 - 86 reconciled with Accountant General, Punjab, immediately.

The Accountant General, Punjab, was also asked by the Committee to issue a directive to the District Accounts Officers to extend their full cooperation to the concerned Departments in the matter of reconciliation of figures.

13-9-87

A detailed discussion was held in which the Department and the Audit explained their view points. The Audit opined that main problem in the reconciliation of figures was due to the fact that it was being done in the lower formations. The Administrative Secretary informed the Committee that reconciliation has now being done at the Secretariat and Zonal levels as well. The Audit suggested that if the reconciliation has been started to be done on centralised basis then a time - table should be intimated by the Administrative Department to the Audit that two days in every month would be reserved for reconciliation.

The Department was of the view that there should be pre - Audit system as it was very effective. The Audit stated that there were good as well as bad points in adopting the pre - Audit system which required detailed deliberations. The Audit suggested that the Department should prepare a working paper regarding pre - Audit system and hold a meetings with the Accountant General, the Director General of Audit and Accounts (Works) and the Finance Department and thereafter refer its recommendation to the Punjab Government for its adoption.

GRANTS No. 9, 36 and 37

The Department requested one month's time to collect the required information as a large number of Divisions were involved in cited grants and in the mean time, to get the figures reconciled with the Audit. The Audit agreed with the suggestion of the Department and submitted to supply the reconciled figures to the Public Accounts Committee, as well as where there were any variations.

14-9-87

The Public Accounts Committee-I was informed that the date for submission of Second List of Surrenders by the Executive Department under the Rules, was fixed for March of every financial year. The Federal Government, on the basis of the submissions made by various Ministries, instructed the Finance Division to take this date to 15th May of every financial year to allow the Departments to make their surrenders.

The Committee recommended that submission of the Second List of Surrenders should be on the same pattern as adopted by the Central Government.

The Public Accounts Committee-I also observed that the working papers for the Grant No. 24 were made available to them only today and the Finance Department wanted time to consult these papers. Therefore, it was decided that Grants No. 24 and 26 would be discussed on 27th October, 1987.

The Chairperson desired that a D.O. letter should be addressed to Chief Secretary, Government of the Punjab, requesting him to issue a directive to the following Head of Departments :-

- 1) Secretary, Housing, Physical and Environmental Planning.
- 2) Secretary, Communications and Works.
- 3) Secretary, Irrigation and Power.
- 4) Secretary, Forests

asking them to submit their working papers fifteen days before the commencement of the Public Accounts Committee-I meeting to enable the Members to study them. The Administrative Departments

should also be intimated that the Assembly Secretariat will not accept working papers which are submitted to them less than fifteen days before the meeting.

Action taken in the matter may also be intimated to the Public Accounts Committee-I.

3-11-87

A special meeting was convened for consideration of the matter regarding duality of control over the Divisional Accountant in view of the point often raised by the Public Works Department, the Irrigation and Power Department and the Public Health Engineering Department at the meetings of the Public Accounts Committee-I that the Divisional Accountants were not under their administrative control as they belonged to the office of the Director General, Audit and Accounts (Works), and as such they were factually not accountable to the Divisional Officers (Executive Engineers).

The Director General, Audit and Accounts (Works), explained the functions of the Divisional Accountants at length and rebutted the plea taken by the Public Works Departments that the Divisional Accountants should solely be held responsible for any irregularity and that the Divisional Officers (Executive Engineers) should not be accountable at all. He quoted rules from the relevant book saying that the Divisional Accountants were only Assistants to the Divisional Officers (Executive Engineers). He further remarked that although a Divisional Accountant could also be held responsible for any irregularity, but responsibility primarily devolved on the Divisional Officer as he was authorised to over-rule recommendations of the Divisional Accountant.

He expressed his opinion that the existing system was O.K. and did not require any change.

The views of the Secretary, Irrigation and Power, Housing and Physical Planning, Secretary, Finance Department and the Accountant General, Punjab, Lahore in this behalf were also obtained by the Chairperson.

The Chief Engineer, Irrigation pointed out that the ACR of the Divisional Accountant comprised three parts. The first part was the column of general nature such as name, designation, etc; The second part comprised the assessment about the knowledge of rules etc; as possessed by the Divisional Accountants. Both these parts were to be filled in by the Executive Engineer concerned. But, in fact, the third part was important which was written by the Audit Office about the working of the Divisional Accountants. He suggested that a column regarding the know - how and his working knowledge may be added wherein Divisional Officer (Executive Engineer) may also be authorised to give his comments in the ACR about the working of the Divisional Accountants.

At this stage, the Secretary, Communications and Works Department also gave a proposal that the ACRs of the Divisional Accountants should be got counter - signed by the Superintending Engineers, so that he may also be kept in picture.

The Committee took the following decisions :-

- 1) The ACRs of the Divisional Accountant be so amended as to enable the Divisional Officers (Executive Engineers) to give their comments about the working of the Divisional Accountants.
- 2) The ACRs of the Divisional Accountants as written by the Divisional Officers (Executive Engineers) be countersigned by the Superintending Engineers so that they might get an opportunity to give their opinion about the conduct of the Divisional Accountants.

to 300000000 - 194 -

No. Comm/PAC-I/86/4198

Est by name of Secretary, Provincial Assembly, Lahore.

To: Mr. Makhdoom Syed Hassan, Leader of the Opposition,

Makhdoom ul-Mulk,
Syed Ahmad Mahmud,
Makhdoom House,
81-E-I, Gulberg - III,
Lahore.

Dated Lahore, the 10th September, 1986.

Dear Sir,

I have the honour to forward herewith condolence

message on the sad demise of Makhdoom-ul-Mulk Syed Hassan

Mahmud, MPA, Leader of the Opposition of the Provincial Assembly

of the Punjab and Chairman of the Public Accounts Committee

resolved by the Committee in its meeting held on 9.9.1986.

Yours faithfully,

SAFDAR ALI SHAH
Deputy Secretary.

The Public Accounts Committee in its meeting on 9th September 1986, which was presided over by its Acting Chairperson Mrs. Shahida Malik, MPA, places on record its deep sense of sorrow and profound grief on the sad and untimely death of its Chairman Makhdoom-ul-Mulk Syed Hassan Mahmud.

The late Makhdoom-ul-Mulk Sahib was a parliamentarian par excellence, a scholar and erudite reader, a man who was keen to master the minutest details. His impact as Chairman of the Public Accounts Committee was immediately felt and his contributions in different fields during his illustrious career would be remembered for a long time. In his death, the nation has lost a worthy son who always stood for its solidarity and ideology.

It was resolved that a copy of the resolution be sent to the family of the late Chairman Public Accounts Committee. The participants offered Fateha for the departed soul and prayed that Allah might grant the departed soul an eternal peace in Heaven.

No. Comm/PAC-I/BOR/82-83/87/2487

Dated Lahore, the 26th May, 1987.

To

The Inspector General of Police,
Punjab, Lahore.

Subject: MEETING OF PUBLIC ACCOUNTS COMMITTEE - I

Public Accounts Committee-I while considering Para 6 for the year 1982 - 83 relating to Board of Revenue in its meeting dated 4.5.1987 desired to know (i) why the Muharrar was not charge-sheeted when he was held responsible for the loss as a result of departmental inquiry (ii) who was the Deputy Commissioner who showed negligence in the matter and did not take action at the proper time ?

The Committee has directed to get a report from the concerned police officers/officials as to what efforts were made by them in tracing out the default and ultimately came to the conclusion that it was not traceable.

It is, therefore, requested that the requisite report may please be furnished to this Secretariat at the earliest for consideration of the Public Accounts Committee-I.

The matter may please be given top priority.

SAFDAR ALI SHAH,
Deputy Secretary,
Provincial Assembly of the Punjab.

No. & date even:

Copy forwarded for information and necessary action to the Member (Revenue), Board of Revenue, Punjab, Lahore. He is requested to please comply with the requisite directives of Public Accounts Committee-I at an early date, arrived at in the meeting dated 4.5.1987.

SAFDAR ALI SHAH,
Deputy Secretary,
Provincial Assembly of the Punjab.

No, Comm/PAC-I/BOR/82-83/87/2696

Dated Lahore, the 10th June, 1987.

To

The Secretary (Settlements),
Government of the Punjab,
Board of Revenue, Punjab,
Lahore.

Subject: MEETING OF THE PUBLIC ACCOUNTS COMMITTEE-I
(SERIAL NO. 1) DRAFT PARA NO. 6 PAGE 18 OF THE
AUDIT REPORT FOR THE YEAR 1982-83,

Please refer to your memo No. 1390-87/1-340-S-I, dated
7.6.1987, on the above subject.

The copy of the F.I.R. enclosed with your above-referred
memo is illegible. It is, therefore, requested that a legible copy
of the same may immediately be furnished so that it could be placed
before the Committee for any further direction that it may deem
necessary.

MIAN ABDUL HAYE,
Deputy Secretary,
Provincial Assembly of the Punjab.

No. Comm/PAC-I/BOR/82-83/87/3086

Dated Lahore, the 4th July, 1987.

To:

The Inspector General of Police,
Punjab, Lahore.

Subject: MEETING OF PUBLIC ACCOUNTS COMMITTEE - I

Please refer to this Secretariat Memo No. Comm/PAC-I/BOR/82-83/2487, dated 26.5.1987, on the above subject.

A copy of the working paper submitted by the Revenue Department for consideration of the Public Accounts Committee, regarding draft para No. 6, page No. 18 of the Audit Report for the year 1982-83 relating to theft of stores worth Rs. 18,109/- from District Malkhana, Lahore, on 10.1.1972, is enclosed. It was mentioned in the said working paper that a case regarding the said theft had been registered with the Police Station, New Anarkali, on 10.1.1972 but the result of police investigation was still awaited.

The Public Accounts Committee, while considering above-mentioned working paper in its meeting held on 4.5.1987, inter alia, directed the Head of the Police Department, to submit a report as to what efforts were made by the concerned Police Officers/Officials for tracing out the said theft and which ultimately lead to the presumption that it was untraceable.

You were, accordingly, requested vide this Secretariat letter under reference to send the requisite report, but the same is still awaited.

It is, therefore, requested once again that the requisite report may kindly be sent to this Secretariat immediately for consideration by the Public Accounts Committee.

The matter may please be accorded top priority.

MIAN ABDUL HAYE
Deputy Secretary,
Provincial Assembly of the Punjab.

No. & date even

A copy is forwarded for information and necessary action to
the Secretary (Settlements), Board of Revenue, Punjab, Lahore.

MIAN ABDUL HAYE
Deputy Secretary,
Provincial Assembly of the Punjab.

No. Comm/PAC-I/BOR/82-83/87/4146

Dated Lahore, the 6th October, 1987.

To

The Secretary to Government of the Punjab,
Home Department,
Lahore.

Subject: MEETING OF THE PUBLIC ACCOUNTS COMMITTEE-I

Please refer this Secretariat Memo No. Comm/PAC-I/BOR/82-83/2487, dated 26.8.1987 and subsequent reminder No. Comm/PAC-I/BOR/82-83/81/3086, dated 4.7.1987 (copy enclosed), addressed to the I.G. Police Punjab, on the above subject.

It was desired by the Public Accounts Committee-I, vide its minutes dated 4.5.1987, that the I.G. Police Punjab, should submit a report as to what efforts were made by the concerned police officers/officials for tracing out the theft case, as was pointed out in the draft para No. 6 for the year 1982-83. There has been no response from him so far.

You are, therefore, requested to please press upon the I.G. Police to submit the above-mentioned report by 10.10.1987 positively, otherwise the matter would be placed before the Public Accounts Committee-I for appropriate decision in the matter.

MIAN ABDUL HAYE
Deputy Secretary,
Provincial Assembly of the Punjab.

No. & date even:

Copy forwarded for information and necessary action to :-

1. The I.G. Police, Punjab, Lahore, with reference to this Secretariat memo under reference.
2. The Secretary (Settlements), Board of Revenue, Punjab, Lahore, with reference to their memo No. 2019-87/1946-S.I, dated 11.8.1987.

MIAN ABDUL HAYE
Deputy Secretary,
Provincial Assembly of the Punjab.

. Comm/PAC-I/82-83/87/ 4864

To

Mr. Anwar Zahid,
Chief Secretary,
Government of the Punjab,
Lahore.

Dated Lahore, the 19th November, 1987.

Subject: MEETING OF PUBLIC ACCOUNTS COMMITTEE - I

Sir,

It has been observed by the Public Accounts Committee - I in its meeting held on 12.11.1987 that the Administrative Departments are not giving due attention to the reconciliation of accounts with the result that draft paras remain pending. The Committee desires to bring the accounts up-to date by clearing the draft paras which have remained as back log. You may kindly direct all Heads of Administrative Departments to reconcile their previous accounts as well as that of the current year with Audit on top priority basis. They may further be directed to reconcile their figures regarding current accounts by 25.11.1987 before accounts are closed by Audit.

Your obedient servant,

SAFDAR ALI SHAH
Secretary,
Provincial Assembly of the Punjab.

LAHORE:

The 18th January, 1988

(SAFDAR ALI SHAH)

Secretary,
Provincial Assembly of the Punjab.

Typed By
"Haji Alamgir"