

PROVINCIAL ASSEMBLY OF THE PUNJAB



REPORT OF THE
**PUBLIC
ACCOUNTS
COMMITTEE-I**
ON
APPROPRIATION AND FINANCE ACCOUNTS
OF THE GOVERNMENT OF THE PUNJAB
AND REPORT OF THE AUDITOR GENERAL
OF PAKISTAN THEREON
1984-85

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Between a tyrant or usurping chief
And any outlawed man or errant thief,
It's just the same, there is no difference,
One told to Alexander this sentence:
That, since the tyrant is of greater might,
By force of numbers to slay men outright,
And burn down house and home even as a plane,
Lo! for that he's a captain, that's certain;
And since the outlaw has small company
And may not do so great a harm as he,
Nor bring a nation into such great grief,
Why, he's called but an outlaw or a thief?

Chaucer, "Canterbury Tales".

PREFACE

If we trace the traditions of Public Accounts Committee from the parliamentary annals of Great Britain, we learn that the Public Accounts Committees were not meant for formulation of public policy, but confined themselves to the implementation of the public policy declared by the legislature. It may appear that PAC in that case, is left with very little to wield. This, I would say, is not a correct inference.

2. Implementation is a complex process and its monitoring even more complex. It requires in depth comprehension of the policy, its objectives, the strategies to achieve the objectives and assessment of the results obtained. When this monitoring is carried out regularly as a compulsory component of the cycle, the PAC has to suggest measures to improve the implementation work. This feed back has to be kept in mind by the policy-makers next year and in turn influences the policy making at a higher level. In this way the PAC plays its role in the formulation of the public policy as well.

3. Public Accounts Committees are also symbols of the accountability mechanism which is so inherent in democracy that this single concept can convey all the substance of a democratic set up. One of the basic concepts in financial accountability is that executive should be regularly subjected to audit and examination through autonomous and independent agencies. Unfortunately, the financial discipline of the province of Punjab is in a very bad shape and it partly owes to the chequered history of Provincial Assembly which was dissolved twice during the preparation of this report. The Finance and Planning Development Departments, which have to ensure such financial order in the province are hardly taken into account by the other departments which frequently flout their circulars and standing orders. As one may already know, rules and regulations are ordinarily based on sound judgements of the formulators but it is their execution which, if shabbily done, spoils the decorum and authority of the Government. Numerous such instances were brought up by the committee and after hearing the departmental representatives, the cases were referred to the government. This hard work would go waste if the government fails to rectify the irregularities. Locke had said,

"Where the laws cannot be executed
It is all one as if there were no
laws, and a government without laws is,
I suppose, a mystery in politics
inconsistent with human society"

(Locke, "Civil Government P.29)

So, rules and laws are like anything else; to preserve them, we must love them. But the house must deliberate and try to devise ways and means to drive the bureaucracy to observe the codal and procedural formalities and also their spirit, because in Punjab, the PAC feels, the bureaucracy refuses to learn from repeated failures.

During the course of consideration of the report of Auditor General, on the Accounts of the Government of Punjab for the year 1984-85, the PAC made the following observations:

4. (a) It has been felt that the departments do not pay proper attention to the reconciliation of accounts in time, which results in a number of financial malpractices and irregularities.
- (b) A sizable number of matters could not be thoroughly considered and finalized because the departmental representatives are not fully conversant with the particulars of the case.

- (c) Several matters were delayed because of the pretext that the case was subjudice and hence no decision has so far been taken by the department. In most of these cases the PAC observed that the issue was not the pendency of matter in a court, but the issue was the lack of interest and non-appearance of the departmental legal advisers attorneys in the court verdict.
- (d) The departments do not submit the working papers for the PAC meetings in time causing inconvenience and delays.
- (e) Many cases could not be disposed of because the record was with the Anti-Corruption Establishment. In such cases the PAC has observed that whenever office record is handed over to the Anti-Corruption Establishment, a copy of it should always be retained.

5. The Public Accounts Committee was surprised to learn that the government was very soft on officers and officials accused of grave financial misconduct. There are instances when officers, against whom audit paras were not settled and investigation by other agencies was also pending, continued to remain posted on important positions. The PAC, in no way, intends to interfere in administrative matters but presumes that such a situation could adversely affect the course of investigation and would encourage violation of rules by other civil servants.

6. Even more surprising was the fact that during the proceedings in respect of alleged misappropriations the vital question of recovery of losses caused to the government was ignored altogether. The enquiry officers devoted all of their attention to the fixing of responsibility of the loss but never recorded their judgement in respect of recovery of the loss. The PAC, for the first time took up the issue and now efforts are being made to effect the recovery of losses.

7. Without any prejudice to the authority and esteem of PAC, I feel that the bureaucracy has exhibited a tendency not to take note of the directives of the Public Accounts Committee. This can be said, and thoughtfully too, that such an indifference has been dealt with a lot of magnanimity by the PAC. The bureaucracy should recognize the importance of rules and the need to observe them, in its own interest. This tendency is not only reflective of their respect for the public representatives but is also resulting in commission of more irregularities.

8. It was observed that the powers delegated to various authorities under the delegation of Powers Rules to write-off losses are being exercised by the authorities without proper investigation into the causes of the losses. Consideration of various Audit Reports by the PAC reveal that in most of the cases of losses due to shortages, over payments, misappropriations etc., the departmental authorities had not taken prompt and proper action to investigate into facts of the case, fix responsibility and make good the losses. The matters had been allowed to linger on for years together. The audit observations, the decisions of the Departmental Accounts Committees and even the directives of the PAC to this effect were constantly ignored. At a belated stage cases of write-off of the losses were initiated with such explanations as the relevant record was not traceable, or the officials responsible had retired or expired, or the contractor had died or his whereabouts were not known etc.

9. In such cases the Administrative Secretaries usually grant write-off sanctions without investigating whether the loss had occurred due to negligence or fraud and without investigating as to who were responsible for not taking proper and timely action to make recoveries. The PAC has requested the government to advise the administrative secretaries and their subordinate authorities to observe due care and attention in exercising their powers to write-off losses.

10. The Public Accounts Committee was informed that several cases of theft of material and

stores worth lacs of rupees had been reported by authorities to the concerned SHO's and then to the concerned Superintendents of Police, but FIRs in respect of the said thefts had not been registered. As such, the police had taken no pains in investigating the cases and recovering the Government losses. The PAC, therefore, directed the Home Secretary to instruct the police to invariably register such FIRs and to make strenuous efforts to recover the losses.

11. A few administrative departments complained that the cases of recoveries of Government dues from retired/dismissed government servants and contractors, as arrears of land revenue, are referred by them to the respective Deputy Commissioners from time to time, but such cases of recoveries are not given due priority by the latter. As such huge government moneys remain unrecovered for a long time.

12. The report of the Auditor General for the year 1984-85 was first considered by the PAC chaired by Makhdoom Hassan Mahmood from 5-10-1987. Begum Shahida Malik MPA was initially elected acting Chairperson when Makhdoom Hassan Mahmood, Chairman had proceeded to U.S.A for treatment where he expired. Later on, she continued as regular Chairperson with effect from 17-03-1988. This PAC considered the report till 30-05-1988 when the Punjab Assembly was dissolved. (List of members at Annex. 'A').

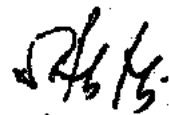
13. The next PAC chaired by Raja Muhammad Khalid Khan MPA considered the same report till 07-08-1990 when the Punjab Assembly was dissolved. (List of members at Annex. 'B').

14. The present Public Accounts Committee consists of the following:-

1. Mr. Saeed Ahmad Khan Manais MPA	Chairman
2. Makhdoom Shah Mahmood Husain Qureshi, Finance Minister, Punjab	Ex-officio Member
3. Ch. Muhammad Riaz, MPA	Member
4. Pir Allah Yar Chishti MPA	Member
5. Ch. Zafarullah Cheema MPA	Member
6. Malik Ghulam Haider Thind MPA	Member
7. Haji Muhammad Afzal Chan MPA	Member
8. Hafiz Salman Butt MPA	Member
9. Mr. Farhat Aziz Mazari MPA	Member
10. Sh. Anwar-ul-Haq Piracha	Member

It started deliberations on Auditor General's report from 13-9-91 and completed the same till 16-9-91:

15. Here I may also answer a question before it is raised that why the report is being presented so late. In addition to the fact that the Punjab Assembly was dissolved twice during consideration of this report, the PAC is quite handicapped in respect of staff and this factor has also contributed significantly towards this delay. However, despite these hurdles, the output of the PAC should in no way be undervalued. All the members of the committee took keen interest and showed full responsibility in this work. I would also like to place on record the cooperation and assistance rendered by the Administrative Secretaries, Accountant General Punjab, Secretary Punjab Assembly and the staff of the Provincial Assembly. Here it would not be out of place to acknowledge the precious guidance and cooperation of the Speaker Mr. Manzoor Ahmad Wattoo, which went a long way in the finalization of our work.



(SAEED AHMAD KHAN MANAIS)
CHAIRMAN
PUBLIC ACCOUNTS COMMITTEE

**MINUTES OF THE MEETINGS OF PUBLIC ACCOUNTS COMMITTEE-I
REGARDING PRELIMINARY EXAMINATION OF ACCOUNTS FOR THE YEAR
1984-85, HELD ON 10TH TO 12TH MAY, 1988, ASSEMBLY BUILDING, LAHORE**

The following attended:-

- | | | |
|----|--|------------------------|
| 1. | Mrs. Shahida Malik, MPA | Chairperson |
| 2. | Dr. Sardar Ahmad, MPA | Member |
| 3. | Ch. Ghulam Ahmad Khan, MPA | Member |
| 4. | Raja Muhammad Khalid Khan, MPA | Member |
| 5. | Sardar Ghulam Abbas, MPA | Member |
| 6. | Ch. Arshad Ali, MPA | Member |
| 7. | Mr. Saeed Ahmad Ch., MPA | Member |
| 8. | Mian Abdul Haye, Deputy Secretary,
Provincial Assembly of the Punjab, | Secretary
Committee |

FINANCE DEPARTMENT

- | | | |
|----|--|---------------|
| 9. | Ch. Hashmat Ali
Officer on Special Duty | On invitation |
|----|--|---------------|

ACCOUNTANT GENERAL PUNJAB

- | | | |
|-----|---|--------|
| 10. | Mr. Muhammad Zaheer-ud-Din Jeddy,
Accountant General
(attended on 10-5-1988 only). | - do - |
| 11. | Mr. Rehmat Ullah Chughtai,
Deputy Accountant General,
(attended on 10-5-1988 only). | - do - |

DIRECTOR GENERAL CIVIL AUDIT PUNJAB

- | | | |
|-----|---|--------|
| 12. | Mr. Muhammad Zia-ul-Haq Khan,
Director General,
(attended on 10-5-1988 only). | - do - |
| 13. | Mr. Yawar Zia,
Director,
(attended on 10-5-1988 only). | - do - |
| 14. | Mr. Imtiaz Hussain Bokhari,
Deputy Director,
(attended on 10-5-1988 only). | - do - |

RECEIPT AUDIT

- | | | |
|-----|---|--------|
| 15. | Mr. Khurshid Ahmad,
Deputy Director,
(attended on 11-5-1988 only). | - do - |
| 16. | Mr. Karamat Hussain Bokhari,
Deputy Director,
(attended on 11-5-1988 only). | - do - |
| 17. | Mr. Abdur Rauf Qureshi,
Audit Officer,
(attended on 11-5-1988 only). | - do - |

AUDIT & ACCOUNTS (WORKS)

18. Mr. Jamil Ahmad Bhatti,
Deputy Director-I,
(attended on 12-5-1988 only). - do -
19. Qazi Muhammad Aslam,
Accounts Officer,
(attended on 12-5-1988 only). - do -

The meetings started with the recitation from the Holy Quran.

1. Para 4 Page 2-4 of Audit Report for the year 1984-85- Excess over Grants/Appropriations.

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

2. Para 5 Page 3-4 of Audit Report for the year 1984-85 Un-necessary/Excessive Supplementary Grants/Appropriations.

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

3. Para 7 Page 4-5 of Audit Report for the year 1984-85 - Provisions having remained un-utilised.

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

4. Para 8 Page 5-6 of Audit Report for the year 1984-85-Control over Expenditure.

The grants detailed at page-5 represent surrenders made in absence of savings and that resulted in the excess of total saving in the grants/appropriations.

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

5. Chapter VI-Audit observations on Individual departments at pages 19-239, 243-375 and 377-396.

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

6. Chapter IX- Other topics of interest - Pages 429-447 for write off, disciplinary action etc.

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

7. Delay in disposal of inspection reports, page 448 of Audit Report for the year 1984-85.

Important financial irregularities and defects in the procedure discovered during the audit of initial accounts maintained by the departments are communicated to the Head of Officers/Controlling Officers through the Inspection Reports and Audit Notes. The departmental officers have not taken prompt action. A number of Reports, as detailed on page 448 of the Audit Report, for the year 1984-85, are still outstanding and are awaiting settlement. The departments may indicate the reasons for delay and steps taken to clear these arrears. Disciplinary action taken, if any, against the officers/officials responsible for delay in settlement of these reports may also be explained by the departments concerned in their working papers.

8. APPROPRIATION ACCOUNTS

Page-16	Review Note	No. 3
Page-19	-do-	No. 4
Page-59	-do-	No. 4 & 5
Page-100	-do-	No. 4
Page-181	-do-	No. 3
Page-187	-do-	No. 4
Page-226	-do-	No. 4
Page-229	-do-	No. 3

9. Page 450 Para 7 of Public Works Expenditure incurred on works without obtaining technical sanction.

Sr. No.	Name of Department	Year	No. of Works	Total amount of Un-sanctioned works as it stood on 30th June, 1985
1.	Irrigation & Power Deptt:	1958-59 to 1984-85	8,000	1,174,554,158
2.	Communication & Works Deptt:			
	(i) Highways	1973-74 to 1984-85	1163	898,341,785
	(ii) Buildings	1972-73 to 1984-85	5433	1,276,640,261

3. Housing & Physical
Planning Deptt:

(i) Housing & Physical Planning Deptt:	1977-78 to 1984-85	122	60,736,176
(ii) Public Health Engineering	1969-70 to 1984-85	688	179,218,519

This irregularity was brought to the notice of the Administrative Department, the Chief Engineers, the SEs on quarterly basis (and all the Divisional Officers on monthly basis) every year, but the irregularity persisted throughout the year. The Committee would like to ask for the reasons of each such project without the Technical Sanction and steps taken for future in eradication of this irregularity. It should appear in the working paper.

10. Page No. 455 Awaited Document/Returns

A large number of documents/Returns have never been submitted to the Audit by Public Works Division despite repeated reminders. The matter was brought to the notice of the Administrative Departments, Chief Engineers & Superintending Engineers on quarterly basis. A detail of the awaited documents as it stood on 30-6-1985, is as under:-

Sr. No.	Name of Documents/Department	No. of outstanding documents
1.	Audit Notes	
	(a) Irrigation & Power Department	4528
	(b) Communications & Works Department	
	Highways	1122
	Buildings	1261
	(c) Public Health Engineering Department	916
	(d) Housing & Physical Planning Department	622
2.	Test Audit Notes	
	(a) Irrigation & Power Department	187
	(b) Communications & Works Department	
	Highways	26
	Buildings	12
	(c) Public Health Engineering Department	4
	(d) Housing & Physical Planning Department	24
3.	Stock Returns	
	(a) Irrigation & Power Department	36
4.	Inspection Reports	
	(a) Irrigation & Power Department	225
	(b) Communications & Works Department	
	Highways	106
	Buildings	99
	(c) Public Health Engineering Department	25
	(d) Housing & Physical Planning Department	13
5.	Contract Agreement	
	(a) Irrigation & Power Department	299
	(b) Communications and Works Department	
	Highways	514
	Buildings	587
	(c) Public Health Engineering Department	202
	(d) Housing & Physical Planning Department	66

The Committee desired to direct that the departments should accord priority to the requirements of the Audit.

11. Rush of expenditure at the close of the Financial Year.

According to Para 4.63 of the Public Works Department Code, Disbursing Officers should refrain from incurring hasty and ill-considered expenditure at the end of the financial year with the more object of spending their grants. In disregard of these instructions, the following Public Works Departments of the Punjab Government incurred hasty and ill-considered expenditure during June, 1985, the details of which are given as under:-

Name of Department	Grant No.	No. of Cases	Expenditure incurred from July, 84 to 1985 (11 months)	Average one month	Expenditure incurred during June, 1985.
1	2	3	4	5	6
Irrigation & Power Deptt:	37	47	596,546,688	54,231,517	352246368
C & W Deptt:					
Buildings	42	18	385,870,262	35,079,115	107762450
Highways	41	22	540,354,462	49,123,133	138703762
Housing & Physical Planning Deptt:	41	1	8,065,834	0,733,257	1284727
Public Health	42	19	62,715,722	5,701,429	6221498
Engg. Deptt:					
Total:-		107	1,593,552,968	1,448,684,451	66221180

The Public Accounts Committee directed that effective measures of financial control were required to be taken to avoid repetition of such a hasty expenditure during the close of year in future.

12. Page 453 Internal Check Arrangement

According to Para 1.47 of the Buildings & Roads Department Code and Rules 2.14 (f) (g) & (h) of the departmental financial Rules, a Superintending Engineer is required to inspect the divisional offices of his circle once a year. Similarly a divisional officer is required to inspect his Sub-Divisional Offices annually.

It was observed by the Audit that the above rules were being violated grossly and the following Divisions/Sub-Divisions were never inspected by the appropriate authorities, which are likely to loose the financial control.

Sr. No.	Name of Department	Total No. of Divns.	No. of Divn: Inspected by the SEs	Percentage	Total No. of Sub-Dvn.	No. of Div. Sub/not Inspected by the Divnl. Officer.	Percentage.
1.	Irrigation & Power Deptt:	93	44	47.31%	327	128	50%
2.	C & W Deptt:						
	(i) Highways	36	10	27.78%	120	23	19%
	(ii) Buildings	43	5	12%	130	11	8.4%
3.	Housing & Physical Planning Department						
	(i) Housing & Physical Planning	13	6	46.15%	18	9	50%
	(ii) Public Health Engineering	25	4	16%	72	—	—

The Public Accounts Committee directed that the department must adhere to the above rules in future.

13. Page 454 Audit Inspection Reports issued to:-

In a large number of cases, as detailed below, even the 1st reply to the inspection reports issued in 1984-85 was awaited which included dire financial irregularity such as misappropriation, over-payments, and embezzlements. The chances of recovery of over payment have become remote with the passage of time.

Sr. No.	Name of Department	No. of Inspection Reports
1.	Irrigation & Power Department.	116
2.	Communication & Works Department.	
	(i) Buildings	33
	(ii) Highways	39
3.	Housing & Physical Planning Department.	
	(i) Public Health Engineering	18
	(ii) Housing & Physical Planning	11
Total:-		217

The Public Accounts Committee would like the department to respond promptly to the Audit observation to avoid financial loss to the Government.

**14. (i) Page 457 - Expenditure incurred on deposit works in excess of deposited amounts and
(ii) Expenditure incurred without any deposit.**

According to Rule 7-130 of Departmental Financial Rules, no deposit work should be taken in hand unless necessary funds for its executive in have been deposited by the party concerned into the government treasury. It was, however, noticed that considerable

expenditure, as detailed below, was incurred in contravention of the rule in the following PW Departments given against each at the end of 1984-85 on deposit works. The liability was under either in anticipation of the receipt of the deposits or in excess of deposit receipt rendering thereby the entire expenditure as unauthorised.

Sr. No.	Name of Department	Year	No. of Work	Amount
1.	Irrigation & Power Department.	1984-85	15	23,661,471
2.	C & W Department			
	(i) Highways	1984-85	11	1,735,042
	(ii) Buildings	1984-85	8	534,182
3.	Name of documents/ Department		No. of outstanding documents.	
4.	Housing & Physical Planning Department			
	(i) Public Health Engineering	1984-85	269	399,868,575
	(ii) Housing and Physical Planning	Nil	Nil	Nil
Total:-			303	425,799,270

The Committee directed the departments to regularise this expenditure besides asking the officers responsible to explain the circumstances under which they committed the irregularities, which should be shown in the working papers.

LAHORE:

The 10th to 12th May, 1988.

MIAN ABDUL HAYE
Deputy Secretary,
Provincial Assembly of the Punjab.

CHAPTER - I

AGRICULTURE DEPARTMENT

AGRICULTURE DEPARTMENT

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Page 96 - 177 of Appropriation Accounts for the year 1984-85 - Grant No. 18 - Agriculture - Excess Rs. 3,16,207/-.

3-9-89

1. *Agriculture Statistics-*

In view of the Audit comments, the item was dropped.

2. *Agriculture Information Bureau - Saving Rs. 85,893/-*

In view of the Audit comments, the item was dropped.

3. *Government Gardens - Excess Rs. 7,64,685/-.*

The Committee directed the Department to:-

- a) explain the reasons for non-reconciliation of the Figures in question.
- b) nominate an officer not less than a Deputy Secretary who should contact the Deputy Accountant General for reconciliation of Figures and to devise an appropriate system of reconciliation so that such situation is not repeated in future.
- c) submit a revised working paper, giving the latest position in the next meeting.

The item was kept pending.

4. *Station Gardens - Saving Rs. 12,097/-*

The Committee directed the department to submit revised working paper in the next meeting.

5. *Agriculture Education - Saving Rs. 32,29,294/-*

The Committee gave the same directions as in para 3 above.

6. *Administration Direction Extension - Excess Rs. 19,451/-*

In view of the Audit comments the item was dropped.

7. *Administration Direction (Res) - Saving Rs. 25,459/-*

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

8. *Expenditure Under Cotton Control Act – Saving Rs. 1,24,983/-*

The Committee directed that detailed information should be provided in the revised working paper.

The item was kept pending.

9. *Superintendent – Excess Rs. 2,97,006/-*

In view of the Audit comments, the item was dropped.

10. *Subordinate and Expert Staff – Saving Rs. 15,358/-*

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

11. *Experimental Farm (Ext) – Excess Rs. 65, 035/-*

In view of the Audit comments, the item was dropped.

12. *Experimental Farm (Res) – Excess Rs. 55,861/-*

In view of the Audit comments, the item was dropped.

13. *Seed Farm (Ext) – Saving Rs. 4,26,877/-*

The Committee directed the Department to furnish a revised working paper giving full justification for not surrendering the saving in time.

The item was kept pending.

14. *Seed Farm (Res) – Saving Rs. 20,116/-*

In view of the Audit comments, the item was settled.

15. *District Farm (Ext) – Saving Rs. 37,373/-*

The Committee directed that detailed explanation as to why the savings could not be surrendered well in time may be furnish in the form of a revised working paper.

The item was kept pending.

16. *District Farm (Res) – Saving Rs. 2,783/-*

In view of the Audit comments, the item was dropped.

17. *Extension Service (Ext) – Saving Rs. 11,46,023/-*

The Committee directed the Department to submit a revised working paper after reconciliation of the figures with the Accountant General, Punjab.

The item was kept pending.

18. *Extension Service (Res) – Saving Rs. 1,03,95,543/-*

In view of the Audit comments, the item was dropped.

19. *Expenditure on Cane Development – Excess Rs. 67,420/-*

In view of Audit comments, the item was dropped.

20. *Agricultural Engineering Soil Conservation and Boring Operation – Excess Rs. 12,59,587/-*

In view of the Audit comments, the item was dropped.

21. *Grant in Aid – Excess Rs. 1,10,90,295/-*

In view of the Audit comments, the item was dropped.

22. *Works – Saving Rs. 89,696/-*

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

23. *Plant Protection and Locust Control – Excess Rs. 16,77,507/-*

In view of the Audit comments, the item was dropped.

24. *Karkhana Allat-E-Zaria Bahawalpur – Excess Rs. 31,846/-*

In view of the Audit comments, the item was dropped.

2. **Page 219 of Appropriation Accounts for the year 1984-85 – Grant No. 31 – Miscellaneous of Agriculture Department.**

3-9-89

Non-Development Grant for Punjab Land Utilization Authority Headquarter

In view of the Audit comments, the item was dropped.

3. **Pages 245-258 of Appropriation Accounts for the year 1984-85 – Grants No. 36-Agriculture (Dev).**

3-9-89

1. *513-Agriculture Res: and Extension Service – Excess Rs. 9,48,20,526/-*

The Department was directed to reconcile the figures of excesses and saving in respect of 60 schemes under this sub-head with the Accountant General, Punjab and in the light thereof submit a revised working paper to the Public Accounts Committee.

The item was kept pending.

2. *622-subsidy Seeds – Saving Rs. 1,00,00,000/-*

The Department stated that due to the late release of funds by the Finance Department, the entire amount of the grant under this sub-head could not be utilised.

The Committee accepted the explanation and dropped the item.

However, the Department was directed that, in future, reconciliation should be got done at the proper time.

3. *623-Subsidy Tubewells - Excess Rs. 1,49,02,310/-*

The Department stated that due to the late release of funds by the Finance Department, the entire amount of the grant under this sub-head could not be utilised.

The Committee accepted the explanation and dropped the item.

However, the Department was directed that, in future, reconciliation should be got done at the proper time.

4. *629-Subsidy Other - Saving Rs. 17,55,000/-*

The Department stated that due to the late release of funds by the Finance Department, the entire amount of the grant under this sub-head could not be utilised.

The Committee accepted the explanation and dropped the item.

However, the Department was directed that, in future, reconciliation should be got done at the proper time.

4. **Pages 262-265 of Appropriation Accounts for the year 1984-85 - Grant No. 38 - Agriculture (Development).**

3-9-89

1. *Water Management Programme Punjab*

The item was settled.

2. *Thal Water Management Punjab - Saving Rs. 1,71,602/-*

In view of the Audit comments, the item was dropped.

3. *Barani Area Development Project Abad - Saving Rs. 18,96,000/-*

In view of the Audit comments, the item was settled subject to the supply of copy of warranty replacement and its verification by Audit.

4. *Sprinkler Irrigation*

The item was settled.

5. *Procurement of New Bulldozers*

The Department was directed to submit a revised working paper indicating the reasons for the delay in the utilization of the grant with the detail of the persons responsible therefore.

The item was kept pending.

6. *Research-Cum-Development Project on Use of Poor Quality Sub Soil Water - Excess Rs. 13,872/-*

The explanation of the department was accepted and the item was dropped.

7. *Creation of Research Information Unit of AARI, Faisalabad - Saving Rs. 65/-*
The explanation of the Department was accepted and the item was dropped.
8. *Additional Research Equipments for various Disciplines at AARI, Faisalabad - Saving Rs. 59,967/-*
The saving of 3 1/2 % being within permissible limit.
The item was dropped.
9. *Establishment of Progney Garden New Nurseries - Saving Rs. 25/-*
The explanation of the Department was accepted and the item was dropped.
10. *Establishment of Aptary Research Station in Soan Valley - Saving Rs. 39,693/-*
Revised working paper indicating the date of purchase of the vehicle should be submitted to the Public Accounts Committee in order to examine whether there was enough time available for surrender or not.
The item was kept pending.
11. *Punjab Soil Industry Project*
The item was settled.
12. *Agriculture Machinery Training School - Saving Rs. 230/-*
The item was settled.
13. *Pilot Potato Project*
The item was settled.
14. *Research Demonstration and Promotion of Bio - Gas Technology*
The item was settled.
15. *Strengthening of Pesticides Quality Research Laboratory*
The item was settled.
16. *Multiplication and Intensification of Research on Saffron - Saving Rs. 11/-*
The item was settled.
17. *Date Development Research Station at Dera Ghazi Khan - Excess Rs. 70,000/-*
Subject to regularization of excess expenditure and its verification by Audit the item was settled.
18. *Kasur Border Belt Project*
The item was settled.
19. *Strengthening of Production Capability of Karkhan Alate-Zaria, Bahawalpur - Saving Rs. 4,60,000/-*

The Department stated that the Industries and Mineral Development Department failed to process the indents for procurement of machinery in time which resulted in huge amount of saving under the sub-head.

the Committee directed that the Secretary Industries and Mineral Development Department, Government of the Punjab should be asked to comment on the above statement and a revised working paper should be submitted to the Public Accounts Committee for taking a decision in the matter.

The item was kept pending.

20. *Sulemanke Project*

The item was settled.

21. *Lift Irrigation Scheme*

The item was settled.

22. *Intensification of Research on Fodder (at Sargodha) - Saving Rs. 10/-*

The item was settled.

23. *Khushab Griot Project*

The item was settled.

24. *Kot Sultan Project*

The item was settled.

25. *Command Water Management - Saving Rs. 39,700/-*

The item was settled.

26. *Strengthening of Meteorological Studies Agriculture Farms - Excess Rs. 17,000/-*

The item was settled.

27. *Reciprocation and Accessories - Saving Rs. 10/-*

The item was settled.

28. *Strengthening of Capabilities of Agricultural Mechanization Res. Instt: Multan - Saving Rs. 18/-*

The item was settled.

29. *Research and Development of Drip Irrigation at Fort Manro - Saving Rs. 583/-*

The item was settled.

30. *Expansion and Strengthening of Soil Water Testing Laboratory at Bahawalpur*

The item was settled.

31. *Strengthening of Research in Barani Area - Saving Rs. 80,22,500/-*

The item was settled.

32. *Improving of Pest Warning and Quality Control of Pesticides in Punjab - Saving Rs. 57,000/-*

The item was settled.

33. *On Farm Water Management Project Bahawalpur and Rahim Yar Khan - Excess Rs. 4,43,000/-*

The item alongwith item 34 was discussed at length. Finally, the Committee recommended the settlement of the item subject to regularization of the excess expenditure and its verification by Audit.

34. *Capital Cost of 5 Projects - Excess Rs. 1,00,00,000/-*

The item alongwith item 34 was discussed at length. Finally, the Committee recommended the settlement of the item subject to regularization of the excess expenditure and its verification by Audit.

35. *Surrender or Withdrawal within the Grant of Appropriation - Saving Rs. 1,16,20,260/-*

The item was settled.

DRAFT PARAS

FOR THE YEAR 1984 - 85

5. **Para 1.1.1 Page 20 of Audit Report for the year 1984-85 - Pay Bill Embezzlement - Rs. 1,26,554/-**

3-9-89

The Department was asked to produce a copy of the Departmental Inquiry Report to the Public Accounts Committee for its consideration. In case no inquiry has been held it may now be held. It may also be examined by the Department how has the D.D.O been absolved of his responsibility. Complete record of the case may be presented to the Public Accounts Committee in the next meeting.

The para was kept pending.

10-7-91

The department explained that action against Abdul Hayee-ul-Zafar, Senior Clerk, Cashier, was taken and he was removed from service. A case against him was got registered and the defaulting official remained under trial. He was awarded two year RI with fine of Rs. 1,26,000/-. In default to pay the fine he had to suffer 6 months RI. Though the action had been taken against the culprit yet the Public Accounts Committee was not satisfied with the explanation of the Department. The Committee was of the view that supervisory staff should also be made responsible in such cases for negligence as huge public money was involved. The Committee directed that the Sub-Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the Working Papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti-Corruption may also be invited in the Sub-Committee to give his view point on this para and other paras detailed below.

The following Paras were kept pending:

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-1991

The Department explained that the accused Mr. Abdul Hayee-ul-Zafar, Cashier was tried by special Judge Anti-corruption Multan and awarded two years R-I and a fine of Rs. 1-26-000/- and in default of the fine, to undergo further R-I for six months. The accused had not paid the fine and had completed this sentence in default of the fine. Moreover Mr. Rashid Ali Khan, D-D-O was proceeded against under E & D Rules and was consured. The Deptt. further explained that a consolidated base for write off of Rs. 1,94,267 involved in para 1-1-1 para 1-2-5 and para 1-8-1 had been referred to the Government.

The sub-Committee decided to recommend that para 1-1-1 para 1-2-5 and para 1-8-1, might be settled by the Public Accounts Committee-I subject to write off of the amount by the competent authority.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-1993

The para was settled subject to write off by the competent authority and verification by the audit.

6. **Para 1.1.2 Page 20 of Audit Report for the year 1984-85-Funds Drawn against Fictitious Cultivator Purchase - Rs. 3,375/-**

3-9-89

The case is subjudice. Next date of hearing was stated to be 9-9-1989.

The Department was asked to pursue the case vigorously.

The para was kept pending.

10-7-91

The Committee directed that the Sub Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the Working Papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page NO. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti-Corruption may also be invited in the Sub Committee to give his view point on this para and other paras detailed below.

The following Paras were kept pending:

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1-1-2, para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court/departmental cases against the accused were finally decided.

7. **Para 1.2.1 Page 20-21 of Audit Report for the year 1984-85 - Shortage of Pesticides and Other/Stores - Rs. 2,59,038/-**

3-9-89

The Public Accounts Committee directed that the disciplinary action against the defaulter should be expedited and the recoveries so far made be got verified from the Audit. Recovery of the balance amount should also be expedited.

The para was kept pending.

10-7-91

The Public Accounts Committee directed the Administrative Department to prepare a comprehensive report after carrying out physical checking of pesticides lying in departmental stores as wastes to show as to how much pesticides was with them. What method for the destruction of waste pesticide had been adopted by the Department. Also report should be made about the disposal of the pesticides and declaring dangerous the expired medicines.

The Department should constitute its Committee who should thoroughly inquire into the checking of stores after physical verification. It was pointed out to the Department that the sale of pesticides been stopped in 1990. The Department to state as to what had happened thereafter.

The Department was also directed to take disciplinary action against the defaulters and submit report to Public Accounts Committee expeditiously.

The Committee further directed that check should also be exercised to see that no misappropriation or pilferage is made.

The para was kept pending.

8. Para 1.2.2 Page 21 of Audit Report for the year 1984-85 - Un-Returned Store Articles - Rs. 1,02,082/-

3-9-89

In view of Audit comments, the para was dropped.

9. Para 1.2.3 Page 21 of Audit Report for the year 1984-85 - Funds Drawn Against Elcticious Stores Purchased- Rs. 84,721/-

3-9-89

The case being subjudice, the para was kept pending. Next date of hearing of the case was 9.9.1989. The Department was directed to pursue the case in the court of law vigorously.

10-7-91

The Committee directed that the Sub Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the working papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti Corruption may also be invited in the Sub Committee to give his view point on this para and other paras detailed below.

The following Paras were kept pending:

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6

- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amount involved in para 1-1-2, para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its considerations was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court/departmental cases against the accused were finally decided.

10. Para 1.2.4 Page 22 of Audit Report for the year 1984-85-Bogus Refunds of Students Securities Rs. 72,160/- DATI, Sargodha

4-9-89

The Committee directed the Administrative Department that the record of Departmental Inquiry, findings of the inquiry and name of the Inquiry Officer, should be produced in the next meeting.

The para was kept pending.

10-7-91

The Committee directed that the Sub Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the working papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti Corruption may also be invited in the Sub Committee to give his view point on this para and other paras detailed below.

The following Paras were kept pending:

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1.1.2, para 1.2.3, para 1.2.4, para 1.2.6, para 1.2.8, para 1.2.9, para 1.2.10, para 1.2.11 and para 1.8.2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court/departmental cases against the accused were finally decided.

11. Para 1.2.5 Page 22 of Audit Report for the year 1984-85-Non-deposit of Pesticidies Sale Proceeds of Rs. 60,346/- EADA, Sahiwal

4-9-89

The Committee directed the Administrative Department to make recovery expeditiously. The record of Departmental Inquiry the name of the Officers who conducted the inquiry and who lodged the FIR should be submitted to the Committee in its next meeting.

The para was kept pending.

10-7-91

The para was referred to the Sub Committee of the following for making a report to the Public Accounts Committee as soon as possible:-

- | | | |
|-----|-------------------------------|----------|
| (1) | Ch. Muhammad Riaz, MPA | Convenor |
| (2) | Haji Muhammad Afzal Chan, MPA | Member |

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that the accused Mr. Abdul Hayee-ul-Zafar, Cashier was tried by special Judge Anti-Corruption Multan and awarded two years R-I and a fine of Rs. 1-26-000/- and in default of the fine, to undergo further R-I for six months. The accused had not paid the fine and had completed this sentence in default of the fine. Moreover Mr. Rashid Ali Khan, D-D-O was proceeded against under E & D Rules and was consured. The Deptt. further explained that a consolidated base for write off of Rs. 1,94,267/- involved in para 1.1.1 para 1.2.5 and para 1.8.1 had been referred to the Government.

The sub-Committee decided to recommend that para 1.1.1 para 1.2.5 and para 1.8.1, might be settled by the Public Accounts Committee-I subject to write off of the amount by the competent authority.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was settled subject to write off by the competent authority and verification by the audit.

12. Para 1.2.6 Page 23 of Audit Report for the year 1984-85-Fictitious Purchases Out of Medical and Stores - Rs. 27,633/- DATI, Sargodha.

4-9-89

A copy of the departmental inquiry report may be submitted to the Committee in its next meeting.

The para was kept pending.

10-7-91

The Committee directed that the Sub Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the Working Papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accountant Committee further decided that a representative of Anti Corruption may also be invited in the Sub Committee to give his view point on this para and other Paras detailed below.

The following Paras were kept pending:

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1-1-2 para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

13. Para 1.2.7 Page 23 of Audit Report for the year 1984-85-Shortage of Pesticides - Rs. 27,014/- EADA, Vehari

4-9-89

The Committee directed the Department to:-

- (a) explain the reason for withdrawing the case from Anti Corruption Establishment, and
- (b) submit the record of Departmental Inquiry to the Committee

The para was kept pending.

10-7-91

The case being subjudice. The case be pursued at personal level. The Department was directed to obtain advice from the Law and Parliamentary Affairs Department whether simultaneous action could be taken against the defaulters while the case was pending with the Anti-Corruption.

The para was kept pending.

14. Para 1.2.8 Page 23 of Audit Report for the year 1984-85-Fictitious Purchases- Rs. 21, 215/- DATI, Sargodha

4-9-89

The report of Departmental Inquiry should be submitted to the Committee in its next meeting stating at the same time as to who conducted the inquiry and who lodged the FIR.

The para was kept pending.

10-7-91

The Committee directed that the Sub-Committee constituted vide Para No. 1.5.6. should also look into this para alongwith all others cases against the under mentioned on the following pages of the Working Papers:

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti-Corruption may also be invited in the Sub-Committee to give his view point on this Para and others Paras detailed below.

The following Paras were kept pending:-

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1-1-2 para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

15. Para 1.2.9 Page 24 of Audit Report for the year 1984-85 - Non-Accounted of POL and Other Material - Rs. 18,765/- DATI, Sargodha.

4-9-89

The Department stated that the amount of Rs. 4,045/- has been recovered. The Committee directed the Department that the amount recovered may be got verified from Audit. For the balance amount of Rs. 14,004/86 the case is with the Anti-Corruption Department. The Public Accounts Committee directed that the case should be pursued vigorously.

The para was kept pending.

10-7-91

The Committee directed that the Sub-Committee constituted vide para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of Working Papers:-

- (1) Pages No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Accounts Committee further decided that a representative of Anti-Corruption may also be invited in the Sub-Committee to give his view point on this para and other paras detailed below.

The following paras were kept pending:-

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1.1.2 para 1.2.3, para 1.2.4, para 1.2.6, para 1.2.8, para 1.2.9, para 1.2.10, para 1.2.11 and para 1.8.2 The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

16. Para 1.2.10 Page 24 of Audit Report for the year 1984-85-Embezzlement of Rs. 15,412/-

4-9-89

The Committee directed that the record of Departmental inquiry held in this case, with the name of the officer who conducted the inquiry and who lodged the FIR, should be produced in the next meeting.

The para was kept pending.

10-7-91

The Committee directed that the Sub-Committee constituted vide Para No. 1.5.6 should also look into this para alongwith all others cases against the under mentioned on the following pages of the Working Papers:-

- (1) Page No. 3 Para No. 1.1.2
- (2) Page No. 6 Para No. 1.2.3
- (3) Page No. 7 Para No. 1.2.4
- (4) Page No. 9 Para No. 1.2.6
- (5) Page No. 11 Para No. 1.2.8
- (6) Page No. 12 Para No. 1.2.9
- (7) Page No. 13 Para No. 1.2.10
- (8) Page No. 14 Para No. 1.2.11
- (9) Page No. 27 Para No. 1.8.2

The Public Account Committee further decided that a representative of Anti-Corruption may also be invited in the Sub Committee to give his view point on this para and other paras detailed below.

The following Paras were kept pending:-

- (1) Para No. 1.1.2
- (2) Para No. 1.2.3
- (3) Para No. 1.2.4
- (4) Para No. 1.2.6
- (5) Para No. 1.2.8
- (6) Para No. 1.2.9
- (7) Para No. 1.2.10
- (8) Para No. 1.2.11
- (9) Para No. 1.8.2

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1-1-2 para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

17. Para 1.2.11 Page 25 of Audit Report for the year 1984-85-Fictitious Purchases - Rs. 11,768/- DATI, Sargodha

4-9-89

The Committee gave the same direction as against Para No. 1.2.10

The para was kept pending.

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1.1.2 para 1.2.3, para 1.2.4, para 1.2.6, para 1.2.8, para 1.2.9, para 1.2.10, para 1.2.11 and para 1.8.2 The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

18. Para 1.2.12 Page 25 of Audit Report for the year 1984-85 - Sales Proceeds of Wheat Not Accounted for - Rs. 10,927/- Government Agriculture, Seed Farm, Ehsanpur.

4-9-89

The para was settled subject to verification by Audit.

10-7-91

The para was settled as the amount had been recovered and verified by the Audit.

19. Para 1.2.13 Page 26 of Audit Report for the year 1984-85 - Fertilizer Purchased Un-accounted for Rs. 10,530/- EADA, Rahim Yar Khan

4-9-89

The Department explained that inquiry into the matter has since been completed in June, 1989. The Committee directed that the copy of the Inquiry Report may also be got verified by Audit alongwith the record pertaining to the issuance of Fertilizer to the tune of Rs. 10,530/-



The para was settled subject to the verification by Audit.

10-7-91

The para was settled.

20. Para 1.3.1 Page 26 of Audit Report for the year 1984-85 - Pesticides Leakage During Storage - Rs. 1,10,148/66 - EDA, Rahim Yar Khan

4-9-89

The Department explained that inquiry held into leakages, and it was found that the leakage had occurred due to no fault of any official. Out of the loss of Rs. 1,10,148/66 as reported to have been damaged by leakage of pesticides an amount of Rs. 14,740/78 has been got written off by the Finance Department. For the balance amount two cases have been submitted to Finance Department for sanction of write off and summary has been put up to the Chief Minister for appropriate decision. The Public Accounts Committee directed that a copy of the summary may be furnished to the PAC for perusal.

The para was kept pending.

10-7-91

The Department was asked to pursue the case vigorously.

The para was kept pending.

21. Para 1.3.2 Page 26 of Audit Report for the year 1984-85 - Pesticides Unfit for Use - Rs. 66,657/- EADA, Vehari

4-9-89

The para was kept pending.

10-7-91

The para was kept pending.

22. Para 1.3.3 Page 27 of Audit Report for the year 1984-85 - Deterioration of Stored Pesticides - Rs. 33,259/- EADA, Shujabad

4-9-89

The para was kept pending.

7-10-91

The Public Accounts Committee constituted a Sub-Committee consisting of the following to visit Shujabad for on the spot checking and physical verification and to report whether any mis-appropriation was involved.

- | | |
|---|----------|
| (1) Hafiz Salman Butt, MPA | Convener |
| (2) Pir Allah Yar Chishti, MPA | Member |
| (3) Mr. Farhat Aziz Mazari, MPA | Member |
| (4) Rana Ajmal, DDA, Gujrat. | Member |
| (5) Representative of Audit Department. | Member |

The para was kept pending.

23. Para 1.4.1 Page 27 of Audit Report for the year 1984-85 - Expenditure in Excess of Budget Provision - Rs. 57,069/-

4-9-89

The para was settled.

24. Para 1.4.2 Page 28 of Audit Report for the year 1984-85 - Irregular Purchase of Turbine Pump - Rs. 41,573/- EADA, Vehari.

4-9-89

The purchase has been made under Sr. No. 5 (c) of the Delegation of Financial Powers, wherein the Director was authorised to make local purchase but it had to be made through Industries and Mineral Development Department thus the procedure has been violated. The Public Accounts Committee desired that it should be got regularized.

The para was settled.

10-7-91

The para was settled.

25. Para 1.4.3 Page 29 of Audit Report for the year 1984-85 - Un-Due Release of Forfeited Security - Rs. 39,381/- CWM, Lahore.

4-9-89

The para was settled, subject to verification of the Inquiry Report by the Audit.

10-7-91

The Department stated that a detailed inquiry was conducted by Mr. Muhammad Saleem Arshad, Director, Project Management Co-ordinator, Lahore. On the basis of the Inquiry Report, the officer was censured and deferred from promotion. As desired by the Public Accounts Committee in its previous meeting the investigation report and other record had been verified by the Audit, therefore the explanation of the Department was accepted and the para was settled.

The Committee gave the instruction that in future the name and place of posting of the defaulters against whom recovery proceeding were in progress should be shown in the Working Paper.

26. Para 1.4.4 Page 29 of Audit Report for the year 1984-85 - Purchase of Car Stereo Without Competency - Rs. 12,250/- DDA, Vohari

4-9-89

It was pointed out that the purchase was done beyond competency for which later on Ex-post facto sanction was accorded. The Department assured that such instances of incurrence of expenditure beyond competence would not be allowed to be repeated. In view of the assurance the para was settled subject to verification of the post facto sanction by Audit.

10-7-91

The para was settled.

27. Para 1.4.5 Page 30 of Audit Report for the year 1984-85 - Spare Parts Purchase - Non-recovery of Risk Purchase Money - Rs. 9,212/-

4-9-89

It was explained to the Committee that it is a case of risk purchase. The entire amount involved has been recovered with the exception of Rs. 2,829/50. The Public Accounts Committee directed that this amount of Rs. 2,829/50 should be pursued vigorously. The Committee also directed that in case this amount is not recoverable it may be got written off by the Competent Authority. Subject to the furnishing of the consumer certificate and sanction of write off and its verification by Audit, the para was settled.

10-7-91

The para was settled subject to write off and its verification of Audit.

28. Para 1.4.6 Page 30 of Audit Report for the year 1984-85 - Payment of Honorarium to Staff Without Competency - Rs. 7,800/- EADA, Burewala

4-9-89

The para is settled, subject to verification by the Audit.

10-7-91

The para was settled.

29. Para 1.5.1 Para 31 of Audit Report for the year 1984-85 Spare Parts Purchase Non-recovery of Risk Money - Rs. 6,06,174/-

It was observed that the amount of contract and risk cost has always been reduced which is not appreciable. The Department should ensure that by this method the contracting

firm should not be benefitted. The recovery of the balance amount of Rs. 1,41,831/- may be pursued vigorously. The para was kept pending. The predecessor department viz the Industries and Mineral Development Department should also be called in the next meeting, alongwith the relevant record.

10-7-91

The amount involved was recommended to be recovered as arrears of land revenue. The Department was asked to pursue the matter vigorously and impress upon the Deputy Commissioner/Collector to expedite effecting the recovery.

The para was kept pending and the Department asked to pursue the matter of recovery vigorously.

The Committee directed that a D.O letter may be addressed to the concerned authority in the Board of Revenue to issue mandatory instructions to the Deputy Commissioner/Collector to pay special attention towards recovery of public money. The Chairman further desired that the D.O letter may be shown to him by the Assembly Secretariat before issue.

30. Para 1.5.2 Page 31 of Audit Report for the year 1984-85 Spare Parts Purchased Without Covering Risk - Rs. 2,81,758/-

4-9-89

The forfeiture of security amounting to Rs. 66,000/- of the defaulting firm may be got confirmed by Accountant General and also be got confirmed that the remaining firms were not purchased.

Subject to this observation and subject to verification by Audit, the para was settled.

10-7-91

Full recovery had been effected. The para was settled subject to verification by the Audit.

31. Para 1.5.3 Page 32 of Audit Report for the year 1984-85 - Spare Parts Purchased Without Covering Risk, Rs. 2,52,270/-

4-9-89

The Department explained that the amount of Rs. 1,97,790/- has been recovered through the Collector. The certificate from the Indenting Officer as desired by Audit may be furnished to them. The para was kept pending. The Committee directed that the Industries and Mineral Development Department may be called in the next meeting, with the relevant record.

10-7-91

The para was kept pending as the matter being subjudice. The Department should pursue the matter vigorously, and at personal level and progress made should be intimated to the Committee within a fortnight.

32. Para 1.5.4. Page 32 of Audit Report for the year 1984-85 - Steel Trollies Not Recovered Against Payment Made - Rs. 2,45,000/-

4-9-89

The para was kept pending. The Department may furnish revised working paper after obtaining Audit comments.

10-7-91

The Department stated that the recovery had been effected and the entire amount outstanding had been recovered and verified by the Audit.

The para was settled.

33. Para 1.5.5 Page 33 of Audit Report for the year 1984-85 - Spare Parts Purchase Without Covering Risk - Rs. 2,11,175/-

5-9-89

The Department informed the Committee that the case of Rs. 1,94,757/- had been referred to the District Collector for arranging recovery as arrears as land revenue and no progress has been shown inspite of various reminders. The Committee directed that the case for the recovery should be taken up with the Collector, on personal level instead of relying on reminders and on contacts with the Tehsildar.

It was also directed that a letter from the Public Accounts Committee should be addressed to the Member, Board of Revenue, Government of Punjab, to direct all the Deputy Commissioners of Punjab to give priority to the recovery of Government dues.

The para was kept pending.

10-7-91

The Department was directed to take up the matter personally with the Recovery Officer and intimate the result to the Public Accounts Committee within 15 days.

The para was kept pending.

34. Para 1.5.6 Page 33-34 of Audit Report for the year 1984-85 - Expensive Purchase of Centrifuge by Second Tender - Rs. 52,000/-

5-9-89

The Department explained that the estimated value of the tender was Rs. 1,10,000/- and the lowest bid was for Rs. 1,17,000/-. The Department did not accept this bid and referred the case to the Finance Department who advised that the case may be finalised through negotiation with the tenderers but none of them participated when they were called for the meeting. The tenders were re-floated and ultimately the tender of Messrs Malik Scientific Stores for Rs. 1,69,000/- was accepted although it was the fifth lowest tender.

The Committee directed that the Purchase Officer of the Industries and Mineral Development should attend the next meeting of the Public Accounts Committee alongwith relevant record. The revised working paper should be submitted in consultation with the Industries and Mineral Development Department.

The Para was kept pending.

10-7-91

The para was referred to the Sub-Committee of the following for making a report to the Public Accounts Committee as soon as possible:-

- | | |
|---|----------|
| (1) Ch. Muhammad Riaz, MPA | Convenor |
| (2) Haji Muhammad Afzal Chan, MPA | Member |
| (3) Representative of Audit Department | Member |
| (4) Representative of Industries and Mineral Development Department | Member |
| (5) Representative of Finance Department | Member |
| (6) Representative of Agriculture Department | Member |

The para was kept pending.

26-10-91

Representative of the Directorate of Industries appeal before the Sub-Committee. He explained that the lowest offer of Rs. 1,17,000/- was accepted but during the time for negotiation and other formalities the period was exhausted and it backed out. It had to be re-tendered which naturally raised upto Rs. 1,69,000/- involving extra expenditure of Rs. 52,000/- without fault of any agency.

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

35. Para 1.5.7 Page 34 of Audit Report for the year 1984-85 - Higher Rates Paid for Spare Parts - Rs. 8,196/-

5-9-89

The Department explained that the amount of Rs. 8,196/- has been forfeited out of the security amount of Rs. 9,675/- and credited in the consignees income head of Account as confirmed by the Accountant-General, Punjab. No further outstanding amount is due.

The para was settled.

36. Para 1.6.1 Page 35 of Audit Report for the year 1984-85 Pesticides Cost Unrecovered from Farmers - Rs. 5,81,127/-

5-9-89

The Committee was informed that pesticides worth Rs. 7,49,920/- were issued to the farmers on credit basis. Out of this amount, recovery of Rs. 3,46,035/- had been effected leaving a balance of Rs. 4,03,885/-. The Committee directed that his recovery may be verified. It was further directed to recover the balance amount which should also be verified by Audit.

The Committee further directed the Department that a list of defaulters from every District should be provided to the Public Accounts Committee indicating the amount of recovery and the efforts made so far by the Department in this regard.

The para was kept pending.

10-7-91

The recovery effected may be got verified by Audit and efforts to effect the recovery of Rs. 4,03,885/52 should also be made vigorously.

The para was kept pending.

37. Para 1.6.2 Page 35 of Audit Report for the year 1984-85 Lease Money of Land Un-recovered - Rs. 3,06,421/-

5-9-89

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

10-7-91

The para was settled.

38. Para 1.6.3 Page 35-36 of Audit Report for the year 1984-85 Purchase of Threshers - Late Delivery Charges Not Recovered - Rs. 32,711/-

5-9-89

Forfeiture of security, recovery of LD charges and their credit to the relevant account having been verified by Audit, the para was dropped.

39. Para 1.7.1 Page 36 of Audit Report for the year 1984-85 Deposits Into Treasury Unverified - Rs. 10,508/-

5-9-89

The Committee was informed that the deposit of Rs. 10,508/- had been verified by Audit. On a suggestion of the Audit, the Department was directed to get the verifications done on monthly basis.

The para was however dropped.

40. Para 1.8.1 Page 36 of Audit Report for the year 1984-85 Non-Accountal of Disbursement and Receipts - Rs. 50,363/-

5-9-89

It has already been directed in another para pertaining to the same culprit that all the relevant record alongwith the action taken against the concerned DDOs and other Supervisory Officers for their lack of financial control should be submitted to the Public Accounts Committee in the revised working paper.

The para was kept pending.

10-7-91

The para was kept pending and referred to Sub Committee constituted vide Para No. 1.5.6.

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that the accused Mr. Abdul Hayee-ul-Zafar Cashier was tried by Special Judge Anti-Corruption Multan and awarded two years R-I and a fine of Rs. 1,26,000/- and in default of the fine, to undergo further R-I for six months. The accused had not paid the fine and had completed this sentence in default of the fine. Moreover Mr. Rashid Ali Khan, D-D-O was proceeded against under E & D Rules and was consured. The Department further explained that a consolidated base for write off of Rs. 1,94,267/- involved in para 1-1-1 para 1-2-5 and para 1-8-1 had been referred to the Government.

The Sub-Committee decided to recommend that para 1-1-1 para 1-2-5 and para 1-8-1, might be settled by the Public Accounts Committee-I subject to write off of the amount by the competent Authority.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was settled subject to write off by the competent authority and verification by the audit.

41. Para 1.8.2 Page 37 of Audit Report for the year 1984-85 Evidence of Personal Disbursements - Rs. 47,526/-

5-9-89

On being informed that the case was sub judice, the Department was directed to pursue the case vigorously and to produce the relevant record to the Committee in the next meeting. In case the said record was lying with the Anti-Corruption Department, a certificate to that effect from the said Department should be produced.

7-10-91

The para was kept pending and referred to Sub Committee constituted vide Para No. 1.5.6.

RECOMMENDATIONS OF SUB-COMMITTEE NO III

6-7-92

The Department explained that Mr. Taqi Shah, ex-Cashier, was responsible for the amounts involved in para 1-1-2 para 1-2-3, para 1-2-4, para 1-2-6, para 1-2-8, para 1-2-9, para 1-2-10, para 1-2-11 and para 1-8-2. The Special Judge Anti-Corruption, Sargodha had returned this case with the remarks that sanction for the prosecution accorded by Secretary Agriculture was not valid it should be obtained from the Governor. The requisite sanction was in process. Moreover the accused had been suspended and disciplinary proceedings initiated against him. The disciplinary case was also in process.

The Sub-Committee decided to recommend that the Public Accounts Committee-I might keep the above mentioned paras pending till the court/departmental cases against the accused were finally decided.

The para was presented to the PAC. Its consideration was deferred to the next meeting of PAC-I.

13-3-93

The para was kept pending till the court departmental cases against the accused were finally decided.

(5) Para No. 1.2.8

(6) Para No. 1.2.10

(7) Para No. 1.2.11

(8) Para No. 1.8.1

and

(10) Para No. 1.8.2

42. Para 2 Page 17 for 70-71 Read with Serial No. 4 Page 430 of the Audit Report for the year 1984-85 Non-Recovery of Liquidated Damages - Rs. 96,406/-

10-7-91

The recovery of Rs. 4,221/- had been effected and verified by the Audit. Case regarding write off of balance amount of Rs. 10,343/- may be got finalized.

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

43. Para 4 (i) Page 34 of Audit Report 1960 Read with Serial No.1 Page 334 of Audit Report for 1983-84 Read with Serial No.1 Page 430 of the Audit Report for the year 1984-85 - Outstanding Recoveries of Rs. 99,380/-

10-7-91

The case being subjudice. The para was kept pending and the Department was directed to pursue the case vigorously.

44. Para i (xi) Page 2 of the Audit Report for the year 1983-84 Read with Serial No.3 Page 430 of the Audit Report for the year 1984-85 - Outstanding Government Dues Amounting to Rs. 9,99,189/-

10-7-91

The case being subjudice. The para was kept pending and the Department was directed to pursue the case vigorously.

CHAPTER II
BOARD OF REVENUE, PUNJAB

BOARD OF REVENUE

The Committee examined the Accounts of the Board of Revenue, Punjab, held on 13-3-1990, 6-8-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 13 of Appropriation Accounts for the year 1984-85- Grant No.2 Land Revenue- Saving Rs. 51,74,858/-
13-3-90

As per recommendation of the Audit, the item was dropped.

2. Page 16-17 of Appropriation Accounts for year 1984-85-Grant No.4- Stamps-Excess Rs. 3,67,230/-
13-3-90

The item was dropped on the recommendation of the Audit.

3. Para 3 Page 22 of Appropriation Accounts- Consolidated Store Accounts of Provincial Stamps for the year 1970-71 to 1985-86
13-3-90

Subject to verification by the Audit, the item was dropped.

4. Page 20-21 of Appropriation Accounts for the year 1984-85- Grant No. 6- Registration- Saving Rs. 3,12,974/-
13-3-90

The Committee observed that the Department should have surrendered the excess amount well in time and directed it to be careful in future.
Subject to above observation the item was dropped.

5. Page 30 of Appropriation Accounts for the year 1984-85- Grant No. 9-Irrigation - 529- Hill Terrents- Others- Excess Rs. 1480,340/-
13-3-90

The Administrative Department was directed to keep in touch with the Accountant General Office, not below the rank of Deputy Accountant General, for timely reconciliation of accounts/figures. The Department assured that they would, in future, comply with the direction of the Committee.

However, the explanation of the Department was accepted and the item was dropped.

6. Page 50 of Appropriation Accounts for the year 1984-85- Grant No. GA-10- Commissioners- Saving Rs. 53/-
13-3-90

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

7. Page 51 of Appropriation Accounts for the year 1984-85 Grant No. GA-10-District Office Establishment.
13-3-90

The Committee observed that timely reconciliation of Accounts/Figures should be got done by the Department with the Officers of the Accountant General not below the rank of Deputy Accountant General. The Department assured to comply with the directive of Committee.

8. Page 278 of Appropriation Accountants for ther year 1984-85- Grant No.44 Loans to Municipalities , Port Funds, ETC-Saving Rs, 2,76,370/-
13-3-90

The explanation of the Department was accepted and the itme was dropped.

9. Page 216 of Appropriation Accounts for the year 1984-85- Grant No. 27- Relief- 481- Relief Measures-
13-3-90

The explanation of the Department was accepted and on the recommendation of the Audit, the item was dropped.

DRAFT PARAS FOR THE YEAR 1984-85

10. Para 2.1.1 Page 39 of Audit Report for the year 1984-85-Bogus Refunds- Rs. 6,67,290/-
13-3-90

The Department explained that defaulting official had been dismissed from service and recovery of the amount had been verified by the Audit.
The para was dropped.

11. Para-2.2.1 Page 39 of Audit Report for the year 1984-85 Likely Mis-appropriation of Government Money
13-3-90

The Administrative Department was directed to get the amount recovered expeditiously and got it verified by the Audit.

The para was kept Pending.

6-8-90

It was reported that the Audit (team) who had gone to verify the balance vouched accounts of Rs. 16,749/03 had not been produced by the relevant staff nor could they have an excess to the Deputy Commissioner. The Committee took an exception to this state of affairs. However, the Member, Board of Revenue, assured that the concerned staff would be taken to task. The Committee directed that verification would be completed within two months.

The para was kept pending.

16-9-91

On re-verification by the Audit the actual amount of the para worked out to Rs. 22, 340/69, instead of Rs. 28,514/-. The amount had been recovered and verified.

The para was settled.

12. Para 2.3.1 Page 40 of Audit Report for the year 1984-85- Double Refunds and Records Concealment - Rs. 25, 000/-

13-3-90

The para was dropped subject to verification by the Audit.

6-8-90

The para was settled subject to the verification of the remaining amount of Rs. 3, 400/-.

16-9-91

The Audit had verified that there had been no double refund so far as the balance amount of Rs. 3,400/- was concerned.

The para was settled.

13. Para 2.4.1 Page 40 of Audit Report for the year 1984-85- Beyond Ceiling Payment of Residential Telephone Charges- Rs. 26,090/-

13.3.90

The para was dropped subject to regularisation of the amount expended beyond ceiling and competence by the Finance Department.

6-8-90

The Department explained that the case for regularisation of the excess expenditure was with the Finance Department. The Committee directed the Finance Department to expedite finalisation of the case within one month's time.

The para was kept pending.

16-9-91

The write off sanction was verified.
The para was settled.

14. Para 2.4.2 Page 41 of Audit Report for the year 1984-85- Beyond Ceiling Payment of Residential Telephone Charges -Rs. 10,176/-

13.3.90

The para was dropped subject to regularization of the amount expended beyond ceiling and competence by the Finance Department.

6-8-90

The Department explained that summary for regularisation of the case is with the Finance Department. Finance Department to expedite the decision of regularisation.
The para was kept pending.

16-9-91

The write off sanction of Rs. 10,176/- verified by Audit.

The para was settled.

The Department stated that the ceiling for a Deputy Commissioner's residential telephone was Rs. 1,000/-. The Public Accounts Committee observed that the ceiling needs to be rationalised in view of the escalation of call charges and nature of duty.

15. Para 2.6.1 Page 41 of Audit Report for the year 1984-85- Out-Standing Recoveries of Pauper Suits- Rs. 10,99,306/-

13-3-90

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

16. Para 5 Page 19 of Audit Report for the year 1972-73 read with Serial No. 12 of Page 434 for 1984-85- Out-Standing Recoveries of Rs. 14,00,57,320/-

13-3-90

The Department was directed to produce relevant record to Audit for verification.

The para was kept pending.

1975-76

17. Para 1 Page 19 of Audit Report for the year 1975-76- Toll Tax on New Bridge Ravi Short Recovery of Rs. 2,90,751/-

6-8-90

The Committee felt concerned to know that the Communication and Works Department had not cared to decide the representation of the Ex-Contractor lying pending with it for as old as 13-2-1969 and thus was ignoring the Government interest. It was directed that Communication and Works Department may be asked to decide the matter within fourteen days and report be sent to the Board of Revenue so that it may take up further steps in the matter in order to dispose of so balated para.

The para was kept pending.

1982-83

18. Para 6 Page 18 of Audit Report for the year 1982-83 Theft of Shortages Rs. 18,709/-

6-8-91

It is alleged by the Audit that a Departmental Inquiry was held and a Muharrir Malkhana was held responsible for gross negligence. The Audit was desirous to prove this contention, as in the subsequent Departmental Inquiry at the instance of the High Court it was held that the loss occurred due to none of officials' negligence. As such the Department has no alternative but to obtain the sanction of write off which is in progress and it may also be get verified by Audit.

The para was kept pending.

1983-84

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

6-8-90

The Department pleaded that it is a case of procedural irregularity and no misappropriation is involved. The Para dropped subject to condonation by the Finance Department with the observation that in future entries may be made in the main cash book.

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

6-8-90

The para was dropped.

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

Inquiry finalised and verified.

The para was dropped.

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

6-8-90

It was stated that write off of Rs. 8,000/- sanctioned and recovery of Rs. 6,066/- effected and verified.

The para was settled.

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

6-8-90

The para was kept pending with the observation that regularisation be expedited

1972-73

24. Para 6 Page 20 of Audit Report for the year 1972-73 Outstanding Rs. 79,722/-

6-8-90

The para was settled.

1978-79

25. Para 2 Page 17 of Audit Report for the year 1978-79 Outstanding Recovery Rs. 2,35,755/

6-8-90

The para was settled subject to verification. The Committee directed that record may be got verified within a week's time.

CHAPTER III
EDUCATION DEPARTMENT

EDUCATION DEPARTMENT

The Committee examined the Accounts of the Education Department in the meeting held on 3-1-1990, 15-1-1990 and 12-5-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Pages 46 & 54 of Appropriation Accounts for the year 1984-85-Grant No. 10- Saving Rs. 2,27,839/-

15-1-90

The Department stated that the savings were due to the fact that sanctioned posts could not be filled in or remained vacant because of transfers. Hence the saving under this grant took place.

The Public Accounts Committee accepting the explanation of the Department, settled the item.

2. Pages 90-92 of Appropriation Accounts for the year 1984-85-Grant No.15 -Education - Saving Rs. 18,41,39,840/-

15-1-90

The Department stated that the saving under this grant was exactly due to the same reason as explained under Grant No. 10.

The Public Accounts Committee observed that the Department could have surrendered the savings well in time.

With the observation the Public Account Committee settled the item.

3. Page 254 of Appropriation Accounts for the year 1984-85- Grant No.36 - Development

15-1-90

The Public Accounts Committee directed that the Administrative Secretary should depute its representative to reconcile the figures with the Accountant General, Punjab. Subject to reconciliation, the item was dropped.

DRAFT PARAS FOR THE YEAR 1984-85

4. Para 3.1.1 page 43 of Audit Report for the year 1984-85- Embezzlement in Pay - Rs. 20,189/-

3-1-90

The Audit has verified that no embezzlement or mis-appropriation of funds was involved in this case. Therefore, the Public Accounts Committee dropped the para.

5. Para 3.2.1 Page 43 of Audit Report for the year 1984-85- Misappropriation of Stationery -Rs. 65,964/-

3-1-90

Entry of the Stock articles have been made and verified by the Audit.
The para was dropped.

6. **Para 3.2.2 Page 44 of Audit Report for the year 1984-85- Teacher's Pay Fictitious Drawals - Rs. 63,675/-**
3-1-90

The Department stated that the recovery of the involved amount has been made and would be got verified from the Audit. As for the disciplinary action, the Department assured it will be finalised soon.

Subject to verification of the recovery and finalization of the disciplinary action by the Audit, the para was dropped.

7. **Para 3.2.3 Page 44 of Audit Report for the year 1984-85 Cash with Drawals by A.E.O.S. Unaccounted for Rs. 58,445/-**
3-1-90

It was stated that the recovery of Rs. 55,652/- had been made and verified by the Audit. Similarly disbursement of the remaining amount of Rs. 2,793/ 02 have been verified by the Audit. Moreover, disciplinary action against the accused officials had been completed.

In view of the above, the Public Accounts Committee dropped the para.

8. **Para 3.2.4 Page 45 of Audit Report for the year 1984-85 Non-Accountal of Biological Articles - Rs. 36,213/-**
3-1-90

It was stated that the shortage of Biological Articles have been accounted for and verified by the Audit.
 The para was dropped.

9. **Para 3.2.5 Page 45 of Audit Report for the year 1984-85 School Stores - Unverified Disposal Rs.11,326/-**
3-1-90

The Audit has verified the recovery of Rs.765/60 and the accountal of material worth Rs.9,437/08. The difference of Rs.1,124/- has been reconciled. Thus the action was complete.

The para was dropped.

10. **Para 3.2.6 Page 46 of Audit Report for the year 1984-85 School Contingency Money Unaccounted for - Rs.10,400/-**
3-1-90

It was observed that in view of the peculiar circumstances of the case, the loss could not be made good and had to be got written off.

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

11. **Para 3.2.7 Page 46 of Audit Report for the year 1984-85 Payment to Non-existent Employees - Rs.7,000/-**

3-1-90

The disbursement of the involved amount of Rs.7,000/- had been verified by the Audit.

The para was dropped.

12. **Para 3.3.1 Page 47 of Audit Report for the year 1984-85 College Tution and Hostel Fees Not recovered - Rs.21,763/-**

3-1-90

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

13. **Para 3.4.1 Page 47 of Audit Report for the year 1984-85 Premature Funds Drawals to avoid Budget Lapse - Rs.6,34,864/-**

3-1-90

Recovery had been made and verified by the Audit.

The para was dropped.

14. **Para 3.4.2. Page 48 of Audit Report for the year 1984-85 Scientific Stores - Purchase Procedure Violation - Rs.1,67,820/-**

3-1-90

The Department stated that disciplinary action was underway and was expected to be finalized soon.

The para was kept pending.

12-5-90

The Committee directed the Department to finalise the inquiry at the earliest and report the result of the inquiry to the Public Accounts Committee in its next meeting.

The para was kept pending.

15. **Para 3.4.3 Page 48 of Audit Report for the year 1984-85 Premature Funds Drawal and Improper Purchase Practice Rs. 75,000/-**

3-1-90

The Department stated that the money was drawn in advance of the expenditure under the orders of the then Deputy Martial Law Administrator, Bahawalpur.

Taking into consideration the peculiar circumstances of the case, the expenditure was regularised and the para was dropped.

16. Para 3.4.4 Page 49 of Audit Report for the year 1984-85 School Stores Purchase Procedure Violation Rs. 65,599/-

3-1-90

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

17. Para 3.4.5 Page 49 of Audit Report for the year 1984-85 Purchase of Unapproved Books Rs. 52,165/-

3-1-90

The explanation of the Department was accepted and on the recommendation of the Audit, the para was dropped.

18. Para 3.4.6 Page 50 of Audit Report for the year 1984-85 School Items Purchase Procedure Violation Rs. 43,922/-

3-1-90

The Committee directed that the disciplinary action against the defaulter should be completed and a report submitted to the Assembly Secretariat within three months.

The para was kept pending.

12-5-90

The Administrative Department was asked to finalize the inquiry at the earliest and the result be reported to the Public Accounts Committee in its next meeting.

The para was kept pending.

19. Para 3.4.7 Page 50 of Audit Report for the year 1984-85 Below specification Jute Mats Purchase Rs. 20,450/-

3-1-90

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

20. Para 3.4.8 Page 51 of Audit Report for the year 1984-85 Undisbursed Pay not Refunded Rs. 15,480/-

3-1-90

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

21. **Para 3.4.9 Page 51 of Audit Report for the year 1984-85 Non-Deduction of Income Tax at Source from Supplier Rs. 8,346/-**

3-1-90

Recovery of the relevant amount had been made and verified by the Audit, the para was dropped.

22. **Para 3.4.10 Page 52 of Audit Report for the year 1984-85 Purchase of Durrees from Highest Bidder Rs. 7,888/-**

3-1-90

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

23. **Para 3.4.11 Page 52 of Audit Report for the year 1984-85 Teacher's Pay Overpayments Rs. 7,328/-**

3-1-90

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

24. **Para 3.4.12 Page 53 of audit Report for the year 1984-85 TA/DA - Overpayments - Rs.7,074/-**

3-1-90

The recovery of Rs.7,074/- was verified by the Audit.

The Committee decided to drop the para.

25. **Para 3.4.13 Page 53 of Audit Report for the year 1984-85 School Items. - Funds Overdrawal and Irregular Purchases - Rs.6,000/-**

3-1-90

The position was verified by the Audit and on the recommendation of Audit, the para was dropped.

26. **Para 3.5.1 Page 54 of Audit Report for the year 1984-85 Unused Stock of school Stores - Rs.5,09,160/-**

3-1-90

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

27. **Para 3.5.2 Page 54 of Audit Report for the year 1984-85 School Articles Purchased at Excessive Prices - Rs. 2,34,865/-**

3-1-90

The Committee observed that the difference of rates of the same items in three different tehsils referred to in the para can not be made the basis of an Audit objection. Therefore, the Committee dropped the para.

28. Para 3.5.3 Page 55 of Audit Report for the year 1984-85 Books Purchase - Excessive Price - Rs.19,438/-

3-1-90

The Committee observed that the difference of rates of the same items in three different tehsils referred to in the para can not be made the basis of an Audit objection. Therefore, the Committee dropped the para.

29. Para 3.5.4 Page 55 of Audit Report for the year 1984-85 Unrecovered Rent and Utilities Charges - Rs.5,928/-

3-1-90

Deposit of recoverable amount of Rs.978/54 had been verified by the Audit.

The para was dropped.

30. Para 3.5.5 Page 56 of Audit Report for the year 1984-85 Uneconomical Purchase of Time Pieces - Rs.5,372/-

3-1-90

Explanation of the Department was accepted and para dropped.

31. Para 3.6.1 Page 56 of Audit Report for the year 1984-85 Non-recovery of Sale Proceeds of Fodder - Rs.64,000/-

3-1-90

The record produced before the Audit shows that the para was not based on facts. Therefore, the Committee dropped the para.

32. Para 3.6.2 Page 57 Audit Report for the year 1984-85 Diversion of Unicef Jeep to Private out Station Use Rs. 21,605/-

3-1-90

The Committee accepted the contention of the Department that the vehicle was not misused by the officer concerned.

The para was dropped.

33. Para 3.6.3 Page 57 of Audit Report for the year 1984-85 Non-recovery of Canteen Rent Rs. 10,800/-

3-1-90

Recovery of the relevant amount had been made and got verified from the Audit.

Accepting the explanation of the Department the Committee dropped the para.

34. Para 1.4. Page 229 of Audit Report for the year 1984-85 Fraudulent Drawal of Scholarships Rs. 3,80,850/-

15-1-90

The Committee was informed that the Administrative Secretary and the Accountant General have already taken disciplinary action against their respective/concerned officials. Therefore, there was no action pending.

In view of the above, the Public Accounts Committee dropped the para.

35. Para 1.7 Pages 231-32 of Audit Report for the year 1984-85 Fraudulent Drawal Various Bills Rs. 1,75,217/-

15-1-90

It was stated that action under the Efficiency and Discipline Rules had already been taken by the Administrative Department and the person concerned was dismissed from service. However, in respect of the criminal action, the case was pending in the Court of Law. The next date of hearing was 16-1-1990.

As for the action against the officials of the District Accounts Office, the Accountant General stated that in the case of Federal Government Employees, decision under the Efficiency and Discipline Rules can not be announced/imposed before the announcement of the judgement by the Court. Therefore, they were bound to await the court decision.

The Public Accounts Committee directed that the court cases should be pursued vigorously.

The para was kept pending.

12-5-90

The Department stated that the official had been dismissed from service but the case was still subjudice. The Department was directed to pursue the case vigorously.

The para was kept pending.

36. Para 1.10 Page 234 of Audit Report for the year 1984-85 Fraudulent Drawal Pension/Grantly of Teachers Rs. 1,33,550/-

15-1-90

It was stated that the both the Administrative Department and the Finance Department have completed disciplinary proceedings against their concerned employees and the loss involved had to be written off.

The Public Accounts Committee directed that the Administrative Department should approach the Finance Department for Sanction of write off.

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

37. Para 1.12 Page 236 of Audit Report for the year 1984-85 Fraudulent Drawal T.A. Bills Rs. 57,537/-

15-1-90

The Department stated that the officer concerned was acquitted by the Court of Law. However, it proposes to take disciplinary action against the defaulting officer. The amount involved had already been deposited and verified by the Audit.

Subject to disciplinary action and its verification by Audit, the para was dropped.

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38. Para 3.1 Pages 236-237 of Audit Report for the year 1984-85 Irregular Drawal of Insurance Premia Out of G.P. Fund Rs. 2,53,453/- and Rs. 21,104/-

15-1-90

Subject to verification of action taken by the Department, the para was dropped.

39. Para 7.1. Page 237 of Audit Report for the year 1984-85 Over-payment House Rent Allowance Rs. 1,98,149/-

15-1-90

The Committee observed that in fact it was not a case of over-payment. The employees concerned were paid House Rent Allowance on the basis of an authentic certificate by the Multan Municipality. In view of this the Committee considered it a regular expenditure and dropped the para.

40. Para 7.3. Page 238 of Audit Report for the year 1984-85 Issue of Wrong P.P.O. by Accountant General Punjab to Teacher not Entitled for Pension Rs. 20,533/-

15-1-90

The Committee directed the Department to pursue the matter of recovery from the person concerned as arrears of land revenue through Collector, Mianwali.

The Accountant General promised that action against the concerned officials of his office for not stopping the pension will be taken and intimated to the Assembly Secretariat expeditiously.

The para was kept pending.

12-5-90

The Department was directed to effect recovery of Rs. 20,533/- as arrears of Land Revenue. The result of inquiry be reported to the Public Accounts Committee in its next meeting.

The para was kept pending.

41. Para 1 Page 339 of Audit Report for the year 1984-85 Over-Payment of Rs. 27,698/-

15-1-90

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

42. Para 2 Page 339 of Audit Report for the year 1984-85 Over-payment of Rs. 98,750/-

15-1-90

The Department assured that the over-payment made to the consultants will be adjusted in the final payment to be made to them.

The Department was directed to expedite the matter.

The para was kept pending.

CHAPTER IV
EXCISE AND TAXATION
DEPARTMENT

EXCISE AND TAXATION DEPARTMENT

The Committee examined the Accounts of Excise and Taxation Department in its meeting held on 6-3-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 11 of Appropriation Accounts for the year 1984-85 Grant No. 1 Opium Excess Rs. 14,59,939/-

6-3-90

The explanation of the Department was accepted as recommended by the Audit and the item was settled.

2. Page 14 of Appropriation Accounts for the year 1984-85 Grant No. 3 Provincial Excise Excess Rs. 23,13,491/-

6-3-90

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

3. Page 22 Appropriation Accounts for the year 1984-85 Grant No. 7 Saving Rs. 13,865/-

6-3-90

The explanation of the Department was considered and accepted.

The item was settled.

4. Page 44 of Appropriation Accounts for the year 1984-85 Grant No. 10-GA Saving Rs. 4,000/-

6-3-90

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

DRAFT PARAS FOR THE YEAR 1984-85

5. Para 4.6(1) Page 59 of Audit Report for the year 1984-85 Expenditure of Residential Telephone in Excess of Prescribed Units Rs. 14,177/-

6-3-90

The Department explained that the recovery had been made and verified by Audit.

The para was settled.

6. **Para 4(a) Page 380 of Audit Report for the year 1984-85 Short Assessment of Property Tax Rs. 5,22,580/-**

6-3-90

The Department was directed to effect the recovery of the balance amount expeditiously.

The para was kept pending.

16-9-91

The Department stated that an amount Rs. 5,09,900/- had been recovered and verified.

The para was settled subject to verification by Audit.

7. **Para 4(b) Page 380 of Audit Report for the year 1984-85 Short Assessment of Property Tax Rs. 3,51,367/-**

6-3-90

The Department was directed to effect the balance recovery at the earliest.

The para was kept pending.

16-9-91

The Department stated that recovery in four case involving an amount of Rs. 35,353/- were outstanding and some reconciliation with Audit was needed.

The para was settled subject to verification by Audit.

8. **Para 5(a) Page 381 of Audit Report for the year 1984-85 Non-Realization of Property Tax Rs. 5,03,992/-**

6-3-90

The Department explained that total outstanding amount had been recovered and verified by Audit.

As recommended by the Audit, the para was settled.

9. **Para 5(b) Page 381 of Audit Report for the year 1984-85 Non-Realization of Property Tax Rs. 21,491/-**

6-3-90

The Department explained that total amount outstanding against this para had been recovered and verified by the Audit.

The para was settled.

10. Para 6(a) Page 382 of Audit Report for the year 1984-85 Non-Realization of Government Revenue Rs. 1,59,820/-

6-3-90

The Department explained that the balance amount outstanding against this para had been recovered and verified by Audit.

The para was settled.

11. Para 6(b) Page 382 of Audit Report for the year 1984-85 Non-Realization of Government Revenue Rs. 34,526/-

6-3-90

The Department explained that the total amount had been recovered and verified by Audit.

The para was settled.

12. Para 7(a) Page 382-383 of Audit Report for the year 1984-85 Non-Realization of Government Revenue Rs. 65,655/-

6-3-90

The Department explained that the total amount outstanding against this para had been recovered and verified by the Audit.

The para was settled.

13. Para 7(b) Page 383 of Audit Report for the year 1984-85 Non-Realization of Government Revenue Rs. 52,847/-

6-3-90

The Department explained that total amount outstanding against this para had been recovered and verified by the Audit.

The para was settled.

14. Para 7(c) Page 383 of Audit Report for the year 1984-85 Non-Realization of Government Revenue Rs. 25,596/-

6-3-90

The Department explained that the total amount outstanding against this para had been recovered and verified by the Audit.

The para was settled.

15. Para 8 Page 383-84 of Audit Report for the year 1984-85 Short-Realization of Property Tax Rs. 30,733/-

6-3-90

On the recommendation of the Audit, the para was settled.

16. Para 9(a) Page 384 of Audit Report for the year 1984-85 Short-Realization of Revenue Rs. 44,950/-

6-3-90

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

17. Para 9(b) Page 385 of Audit Report for the year 1984-85 Short-Realization of Revenue Rs. 27,200/-

6-3-90

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

18. Para 10 Page 385 of Audit Report for the year 1984-85 Non-Realization of Cinema Tax Rs. 55,000/-

6-3-90

The matter being subjudice, the para was kept pending.

16-9-91

The entire amount of the para had been recovered and verified.

The para was settled.

CHAPTER V
FOOD DEPARTMENT

FOOD DEPARTMENT

The committee examined the Accounts of Food Department in its meeting held on 3-10-1989, 4-10-1989, 5-10-1989, 2-5-1990, 3-5-90, 11-7-1991, 13-7-1991 and 27-10-1991.

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Page 228 of Appropriation Accounts for the year 1984-85 grant No. 33. State trading in Food Grain and Sugar Excess Rs. 2,49,43,244/-.

3-10-89

1. The reason for excess of Rs. 2,49,43,244/- as stated by the Department was accepted by the Public Accounts Committee, and the item was settled.
2. Page 228 of Appropriation Accounts for the year 1984-85. Saving Rs. 1,79,58,62,331/-.

In view of Audit comments the item was settled.

3. Page 229 of Appropriation Accounts for the year 1984-85.

The Department explained that running accounts for the year 1983-84 had been verified by Audit and necessary replies to their observations have been sent. The running Accounts for the year 1984-85 have not so far been verified by Audit. The Public Accounts Committee directed that verification of these accounts may be expedited. With these observations the item was settled.

4. Excess of Rs. 1,26,000/-

The Department was unable to submit its explanation in respect of Appropriation Accounts regarding Grant No. 10-State Trading in Food Grain and Sugar.

The Audit pointed out that there is cogent reason for the excess which was due to the fact that the salaries for the month of June had to be disbursed in advance on account of Eid and Audit has no objection to this. The Committee accepted this explanation of the Audit on behalf of the Department and directed that this explanation may be submitted to the Audit in the form of working paper.

This would however be treated as settled.

2. Page 229 of Appropriation Accounts for the year 1984-85 Grant No. 33-State Trading in Food Grains and Sugar-Running Accounts for the year 1984-85.

1-5-90

The Committee was informed by the Audit Department that the Running Accounts for the year 1984-85 relating to Food Department had been supplied to the Director General, Audit, Punjab by the Department for verification. After verification by Director General, Audit, Punjab, the same should be finally verified by the Accountant General, Punjab.

Subject to verification by the Director General, Audit, Punjab and satisfaction of the Accountant General, Punjab, the item was settled.

DRAFT PARAS

FOR THE YEAR 1984-85

3. Para 5.1.1 Page 61 of Audit Report for the year 1984-85 Wheat Shortages at Godowns Rs. 16,34,658/-

3-5-90

1. Gillewala. Sanction of write off of Rs. 20,139/- had been verified by the Audit. As regards the remaining amount of Rs. 61,767/- the culprit, Mr. Nasir Hussain Shah, lodged an appeal to the Director Food, Punjab.

The item was kept pending.

2. Dhamote. The Department stated that the case was pending with the Divisional Officer.

The item was kept pending.

3. Basti Malock. The Department stated that the case regarding balance recovery of Rs. 49,047/12 had been referred to the concerned Deputy Commissioner as arrears of land revenue. The Committee directed the Department to pursue the case expeditiously.

The item was kept pending.

4. Chak Railway. Recovery of Rs. 3,064/10 deposited into Government Treasury and verified by Audit.

The item was settled.

5. Zarif Shaheed. The Department explained that the case was under process. The Committee directed to finalize it speedily.

The item was kept pending.

6. Chamb Kalyar. The Department stated that the defaulter Rana Muhammad Hanif, FGI, had since been dismissed from service and the final notice for personal hearing before Deputy Director Food, had been issued for 10-2-1990. The Department was directed to finalize the matter at the earliest.

The item was kept pending.

7. Basti Balall. The Department explained that the case of shortage was pending with the Divisional Officer. The Committee directed the Department to finalize it soon.

The item was kept pending.

8. **Makhdoom Aali.** The Department stated that the culprit, Mr. Muhammad Aslam Shah, FSG, was responsible for the loss who was presently working in District Khanewal. The Department was directed to take necessary steps to recover the amount from the defaulter.

The item was kept pending.

9. **Qutab Pur.** The Department stated that the shortage of Rs. 1,58,573/50 had been imposed upon Mr. Zulfiqar Ali Shah, FGI, and Rs. 66,447/- had been written off. The Department further pointed out that the official had gone into appeal before the Service Tribunal.

The Committee directed the Department to pursue the case vigorously.

The item was kept pending.

10. **357/WB.** The Department explained that an amount of Rs. 4,97,655/90 had been imposed by Deputy Director, Food upon Mr. Fazal Hussain, FGI, who had since been dismissed and had lodged an appeal in the Service Tribunal, Punjab.

The Department was directed to pursue the case efficiently.

The item was kept pending.

11. **Luthar.** The Department explained that Mr. Bashir Mehdi, FGS, was responsible for the loss who had since expired.

The Committee directed the Department to get the loss written off by the competent authority and get it verified by the Audit.

The item was kept pending.

12. **Jalla Arain.** Recovery having been effected and verified by Audit.

The item was settled.

13. **Adda Shahnaal.** The Audit Department pointed out that the record/recovery had been verified.

As regard the case of godown shortage of 22335 KGS, the same had not so far been finalized.

The Department was directed to finalize the case at the earliest.

The item was kept pending.

14. **Pul Bahishti.** The Department explained that the official Mr. Aslam Khokhar, FGI, had been directed to deposit the cost of loss within a month.

The Committee directed the Department to finalize the case at the earliest.

The para was kept pending.

13-7-91.

The loss of Rs. 16,34,658/- took place at the fourteen purchase Centres as detailed below:-

1. **Gillewala.** Rs. 20,139/- had been recovered and verified by Audit. A balance amount of Rs. 61,767/- had to be recovered. The Department admitted that the defaulter was still in service. The defaulter had also lodged an appeal with the Director Food, which was pending decision because recovery proceedings against him had been initiated.

The Department was directed that the pilferer should either make good the loss otherwise attachment of pay should be ordered alongwith disciplinary action.

The item was kept pending.

2. **Dhanote.** Recovery of Rs. 1,74,475/- was imposed on Serfraz Ahmad Bhatti, FGI, who was dismissed from service. As per directive of the Public Accounts Committee, a case had been lodged with the Anti Corruption Department on 2-7-1991 against the defaulter. The Committee was further informed that the District Collector, Multan had been moved to effect recovery of the amount as arrears of land revenue.

The Department was directed to pursue the case vigorously and effect recovery of the loss.

The item was kept pending.

3. **Basti Malook.** It was explained that originally a sum of Rs. 49,047/- was recoverable from Liaquat Ali Shah, FGI, but after scrutiny of record, a recovery of Rs. 8,011,034/- was imposed on the defaulter inclusive of the sum of Rs. 49,047 out of which Rs. 4,000/- had already been recovered and verified by Audit. Mr. Liaquat lodged an appeal against the recovery with the Food Department which was pending decision. In the mean-time the culprit was dismissed from service on some other criminal charge. A case had been registered against him and he was absconding.

The Committee directed that the Department should pursue the case vigorously with the Police, decide the appeal expeditiously pending before them and effect recovery of the loss from the defaulter.

The item was kept pending.

4. **Chak Railway.**

Already settled.

5. **Zarif Shaheed.** The Committee was informed that, as per instructions of the Public Accounts Committee, a criminal case had been lodged against Nasir Ahmad Shah on 2-7-1991. The Department committed that the defaulter was still in service and posted at Okara. The Committee directed that the Department should pursue the case with the Police regularly, suspend the defaulting official immediately and get the amount recovered from him under intimation to the Public Accounts Committee.

The item was kept pending.

6. **Chamb Kalyar.** An amount of Rs. 10,151/- was recoverable from Rana Muhammad Hanif, FGI, who had been dismissed from service in some other defalcation case. Imposition of recovery had been pending due to his absence from the hearing. The next date of hearing had been fixed by the Department on 31-7-1991. The Department assured the Committee that if the defaulter did not appear on the said date, ex-parte decision would be taken against him. The Committee took a very serious view of the fact that in cases of defalcation the Department did not lodge criminal cases against the defaulters and directed emphatically that in all cases of misappropriation, shortage, theft, etc, criminal cases should invariably be registered against the defaulting officers/officials who had been dismissed from service. In the case of service personnel, notices should be issued to them that if they failed to deposit the amount of loss attributed to them within three months, criminal cases would also be registered against them. Intimation of all such cases/action should invariably be sent to the Public Accounts Committee.

The item was kept pending.

7. **Basti Balail.** The recovery of Rs. 75,378/- was imposed on Rana Haq Nawaz, FGS, who had been dismissed from service on 14-10-1984. Case for recovery of the above sum had been sent to the Collector Multan as arrears of land revenue. demand Notice had been issued by the Collector and the case was being pursued by the Department. It was brought to the notice of the Committee that according to their instruction, in all such cases, criminal case would be got registered against the defaulter.

Item was kept pending, with the direction that the Department should pursue the matter with the District Collector, Multan and effect recovery from the defaulting official.

8. **Makhdoom Aali.** The item was settled subject to verification by Audit.
9. **Qutabpur.** The Department explained that out of the total loss of Rs. 1,58,573/- an amount of Rs. 66,447/- had been written off by the competent authority. The defaulter, Zulfiqar Ali Shah, FGI, was still in service and posted at D.G. Khan. In pursuance of the decision of the Punjab Services Tribunal, fresh inquiry had been conducted/completed and attachment order for one-third of the salary of the official had been passed. This recovery was being effected through Deputy Director, Food, Dera Ghazi Khan.

The Committee directed that department pressure should be exercised upon the defaulting official to deposit the pilfered amount.

The item was kept pending.

10. **357/WB.** It was brought to the notice of the Committee that the defaulter, fazal Hussain, FGI, had been dismissed from service but he had gone in appeal before the Punjab Services Tribunal which was pending. The next date of hearing was fixed for 17-7-1991.

The Committee directed that the Department should pursue the case regularly and try to get an early decision.

The item was kept pending.

11. **Luther.** The Department explained that the defaulting official, Bashir Mehdi, FGS, had since expired against whom recovery of Rs. 9,750/- was outstanding. It was also explained that steps were being taken to ascertain whether the amount could be recovered from the property of the deceased, if any. Otherwise competent authority would be approached for the write off.

The item was kept pending.

12. **Adda Shahnaal.** It was informed that the verification of record recovery having been done by Audit, item pertaining to this portion was settled.

The Committee directed that the case of godown shortage should be finalised by the Department. The Administrative Department explained that the next date of hearing had been fixed for 14-7-1991 and the case would be finalised on that date without fail. The amount of actual loss could be ascertained only after the inquiry.

The Department was directed to finalise the case without any further delay.

The item was kept pending.

13. **Pul Bhislate.** As the amount of Rs. 10,187/- had been recovered and verified by Audit, the item was settled.

4. **Para 5.1.2 Page 62 of Audit Report for the year 1984-85 Fictitious Purchase of Wheat-Rs. 1,18,825/-.**

2-5-90

Cost of actual shortage of 24 bags having been deposited into Government Accounts and verified by Audit, the para was dropped.

5. **Para 5.1.3 Page 62 of Audit Report for the year 1984-85 Theft of Rs. 47,701/-.**

3-10-89

The inventory register regarding 975 empty bags be got verified by Audit.

The Department could not explain whether some disciplinary action had been taken under Efficiency and Disciplinary Rules. However, it was stated that one Food Inspector who was held responsible had died the same year the incident had occurred. The Department requested that it may be pended till 5-10-1989 so that relevant record could be presented to the Public Accounts Committee for its examination. The Public Accounts Committee was not satisfied with the performance of the Department and reluctantly agreed to the departmental proposal of adjournment of the para for 2 days.

4-10-89

The para was originally taken up on 3-10-1989 and was deferred for today. It was again taken up today.

The Department informed the Committee that Muhammad Anwar Malik, Food Inspector was found guilty and, under the E & D Rules, his increment for one year was stopped. Abdur Rehman, Chowkidar, was transferred. 975 empty bags were recovered and shifted to Jamkey Chatha. The Committee directed that the entry in the

inventory register of 975 empty bags should be got verified by Audit and the remaining empty bags should be got written off by the competent authority. It was further directed that the service book of Muhammad Anwar should be got verified by Audit.

Subject to the write off and its verification and the verification of the service book of Muhammad Anwar by Audit. the para was dropped.

3-5-90

The Committee was informed that entries of 975 bags had been verified by Audit. The case for write off of loss of 2325 bags had been sent to the competent authority.

The Committee noticed that the Department had not complied with the directives of Public Accounts Committee contained in its minutes dated 3,4, and 5th October, 1989.

The Committee directed the Department to be careful in future to comply with the Public Accounts Committee directives.

Subject to saction of write-off of the remaining bags and their verification by the Audit, the para was settled.

11-7-91

The Department explained that case for write off had been referred to the Finance Department. The Committee directed that the Finance Department may expedite.

The para was kept pending.

6. Para 5.2.1 Page 63 of Audit Report for the year 1984-85 Wheat Despatches Unacknowledged- Rs. 67,44,723/-.

4-10-89

Subject to verification of wheat allocation to Rawalpindi by Audit, the para was dropped.

The Committee observed that the directives of the Public Accounts Committee were not being complied with the letter and spirit and directed that, in future, the Administrative Secretary should ensure compliance of the said directives.

3-5-90

Ex-post facto sanction regarding revised allocation had been verified by Audit.

The para was settled.

7. Para 5.2.2 page 63 of Audit Report for the year 1984-85 Wheat Shortages at Godowns- Rs. 58,09,906/-.

3-5-90

Item Nos. 1, 2, 3, 7, 8, 10, 11, 15, 17, 19, 20, 21, 22, 24, 26 and 29 were settled.

4. **Dhanote.** The Department stated that the concerned official had been dismissed from service.

The Committee directed the Department to pursue the recovery case at the earliest.

The item was kept pending.

5. **Chamb Kalyar.** The Department explained that the concerned person had been dismissed from service.

The Committee directed the Department to pursue the recovery case vigorously.

The item was kept pending.

6. **Jalalpur Pirwala.** Rs. 5,437/45 deposited into the government Treasury and sanction of write off for the remaining amount had been verified by Audit. Further the case of damage of Wheat i.e. 2,481 M.Tons was under process. The Committee directed to complete the process at the earliest.

The item was kept pending.

9. **Basti Balall.** 16775 KGS official concerned stands dismissed. The Department was directed to effect the recovery through arrears of land revenue.

12. **Sham Kot.** The Departments pointed out that the official had since died. The Committee directed the Department to get the amount written off by the competent authority.

The item was kept pending.

13. **Lodhran.** The Department stated that the case was under process. The Committee directed the Department to complete the process speedily.

The item was kept pending.

14. **Makhdoom Aali.** The Department explained that the official had absconded since July, 1989.

The Committee directed the Department to locate the whereabouts of the defaulter and arrangements made to effect the recovery at the earliest.

The item was kept pending.

18. **Zakhira.** The Department explained that the contractor concerned had been directed to deposit the loss immediately. The Committee directed the department to take immediate steps.

The item was kept pending.

23. **Jodh Pur.** The Department stated that the case was under process in the Divisional Office. The Committee directed the Department to pursue the case effectively.

The item was kept pending.

25. **Muzaffar-ud-Din Cotton Factory, Multan.** The Department stated that the case was in the Divisional Office for final decision since 7/83.

The Committee directed the Administrative Secretary to take personal interest in the matter and report the progress in the next meeting.

27. **Karor Pacca.** The Department explained that the matter had been sent to the Divisional Office for decision since 9/85.

The Committee took a serious note and directed the Department to finalize the case urgently.

The item was kept pending.

28. **Zarif Shaheed.** The Department stated that the matter was under process. The Committee directed the Department to complete the process immediately.

The item was kept pending.

8. **Para 5.2.3 Page 65 of Audit Report for the year 1984-85 Wheat Shortage at Godown Clearance Rs. 45,05,804/-.**

3-5-90 The Department explained that:—

1. Total loss of Rs. 67,879/68 relating to Jalalpur Piranwala Centre had been written off and verified by Audit.
2. The sanction of write off of Rs. 58,229/66 in respect of Shujabad Centre had been verified by Audit. Further recovery of Rs. 2,38,328/65 had also been effected and verified by Audit.

The Department further stated that a sum of Rs. 1,58,885/77 share of Mr. Gulzar Ahmad Faridi, FGI, who was under suspension was recoverable from him. The Deputy Commissioner, Multan, had been requested to effect the recovery through arrears of land revenue.

3. As regards the recovery of Rs. 4,46,334/72 relating to Karor Pacca, a sum of Rs. 2,79,837/73 had been written off and verified by the Audit and recovery of Rs. 1,66,388/96 had also been verified.

4. Lodhran (Rs. 12,06,198).)
5. Qutabpur (Rs. 12,24,481/12)) The Department
6. Dunyapur. (Rs. 9,60,634/64)) Stated that the
7. Dhahnot. (Rs. 1,76,915/76)) Cases were under process.

The committee directed the Department to finalize the pending cases within 3 months with our fail.

The para was kept pending.

13-7-91

Shujabad. It was explained that a recovery of Rs. 1,58,885/- had been imposed by the competent authority on Gulzar Ahmad Faridi, who was placed under suspension for the pilferage. he had agreed to pay an instalment of Rs. 10,000/- after every three months and the first instalment of Rs 10,000/- had already been deposited by the defaulter. The Department intimated that two conditions had been laid down for his reinstatement, firstly, he should honour his commitment for depositing the three monthly instalments of Rs. 10,000/— and, secondly, to indentify his property for the balance amount after the deduction of first instalment.

The item was kept pending.

Khorai Pacca. Recovery/Write off having been verified by audit, the item was settled.

Lodhran. The Committee was informed that the Department had imposed recoveries on Muhammad Aslam Khokhar, Muhammad Din, F.G.Is, and Muhammad Ashraf, FGS, for shortage of 306.934 M. Tons godown shortage amounting to Rs. 12,06,198/-, Muhammad Aslam Khokhar and Din Muhammad were still in service but under suspension whereas Muhammad Ashraf was behind the bars in some other case.

The Department firmly committed to finalise the case by 15.8.1991.

The item was kept pending.

Qutabpur. It was explained that the defaulter Raja Khizar Ali, had been retired from service compulsarily. After completion of inquiry recovery would be effected from him and also a criminal case would be got registered in the meantime.

The Committee directed that the inquiry/action/recovery should be finalised without any delay.

The item was kept pending.

Dhanote. Case for write off had been sent to the Finance Department and would be got verified as and when the sanction was received.

The item was kept pending.

Dunyapur. The Committee was informed that 50% of the total loss amounting to Rs. 6,57,614/- was imposed upon Asghar Ali Cheema and Fazal Hussain, F.G.Is with the ratio of 6:4 and the remaining 50% was got written off. Both the defaulting officials had been dismissed from service and efforts were under-way to effect recovery of the amount.

The Committee directed that the Department should take hectic measures to effect recovery, got the cases registered against the defaulters, if not already done, and get the write off verified by Audit under intimation to the Public Accounts Committee.

The item was kept pending.

9. **Para 5.2.4 Page 65 of Audit Report for the year 1984-85 Wheat Shortages at PR Centres- Rs. 32,82,063/-.**

3-5-90

Item Nos, 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 15, 19, 20 and 22 settled.

3. **Lar.** The Department stated that the dealing official, Mr. Muzammal Hussain, FGI, had since been dismissed from service and the case was under process in the Divisional Office.

The Committee directed the Department to pursue the case vigorously.

The item was kept pending.

13. **Silos Multan.** The case being under trial, the item was kept pending.
14. **Thatta Godown.** Recovery of Rs. 17,059/20 deposited by the culprit and had been verified by Audit. The Department was directed to effect the remaining recovery and get it verified by Audit.

The item was settled subject to recovery and its verification by Audit.

16. **Aukar Hatta.**)

The Department explained

17. **Aukar Hatta.**)

that the cases were under decision in the Divisional Office.

18. **Makhdoompur Pahorar.**)

The Committee directed the Department to finalize the cases at the earliest.

21. **Dunyapur.** The Department stated that a sum of Rs. 4,97,433/30 was imposed upon Rana Muhammad Hanif, FGI, who had been dismissed from service with effect from 6-4-1989. Whereas an amount of Rs. 2,04,590/75 was written off and recovery of Rs. 97,132/49 was imposed upon M/s Saif-ul-Jabbar, AFC and Muhammad Hanif, FGI, in the ratio of 60/40 respectively. The former went to appeal before the Punjab Services Tribunal and succeeded to get the orders set-aside therefrom the share of Rana Muhammad Hanif, FGI, i.e. Rs. 38,831/01 was still recoverable who was no more in service.

The Department was directed to effect recovery from their defaulter speedily.

The item was kept pending.

23. **Chak Railway.** Recovery of Rs. 22,695/- had been verified by Audit. The Department was directed to recover the balance amount of Rs. 2,257/20 at the earliest and get it verified by Audit.

The item was kept pending.

24. **Kot Islam.**

The Department was directed to expedite the recovery at the earliest.

25. **Sarai Sidhu.**

The items were kept pending.

26. **Kacha Khu.** The Department stated that a sum of Rs. 46,719/38 had been written off and recovery of Rs. 70,079/07 was imposed upon Mr. Abdul Qayyum Niazi, FGI, who went to Punjab Services Tribunal, Lahore.

The Committee directed the Department to get the sanction of write off verified by Audit and necessary steps taken to effect the balance recovery expeditiously.

The item was kept pending.

27. **Mian Channu.** The Department stated that a sum of Rs. 87,165/26 being the cost of 47.895 M. Tons shortage occurred in 42 bins and another sum of Rs. 46,956/04 being the cost of a part of 46.066 M. Tons occurred in housetype godowns and a ganji had been written off and an amount of Rs. 36,884/08 had been sent to the Director, Food, Punjab, Lahore.

The item was kept pending.

28. **Lar.** The Department stated that the defaulter had since been dismissed from service.

The Committee directed the Department to effect the recovery through arrears of land revenue.

The item was kept pending.

10. **Para 5.2.5 page 67 of Audit Report for the year 1984-85 Mis-appropriation due to Huge Advance Payment- Rs. 28,26,348/-.**

2-5-90 The record having been verified by Audit, the para was settled.

11. **Para 5.2.6 Page 67 of Audit Report for the year 1984-85 Shortage of Wheat on Stock Clearance- Rs. 26,24,217/-**

2-5-90

Verification of sanction of write off and record in respect of all centres with the exception of Allahabad (1980-81 scheme), except Rs. 63,228/60, Sadiqabad, Nawazabad, Bhuta Wan, Tarinda Sercy Khan, Allahbad Feroz, Liaquatpur and Zahir Peer (1981-82 scheme) had been made by Audit.

The observations of the Committee were as under:—

Allahabad (1980-81). Sanction of write off out of Rs. 1,26,457/20 and Rs. 63,228/60 verified by Audit. The balance amount of Rs. 63,228/60 was recoverable from Mr. Muhammad Iqbal Mushtaq, FGS. The Department explained that the culprit had been dismissed from service and his case had been referred to the collector for effecting recovery as arrears of land revenue.

The Department was directed to pursue the case through some responsible officer meticulously.

Sadiqabad (1981-82). The Department explained that a sum of Rs. 16,42,504/40 i.e. Rs. 31,252/20 per head was recoverable from M/s Qazi Muhammad Amir, AFC and Mian Allah Bakhsh, FGI. All of them had preferred an appeal before the Director Food, Punjab and the case was under process.

The Department was directed to finalize the matter and report the result to the Public Accounts Committee in its next meeting.

Nawazabad (1981-82). The Department explained that an amount of Rs. 3,68,718/40 was recoverable from Mr. Muhammad Ismail who had lodged an appeal before the Director Food, Punjab.

The Department was directed to finalize the case at the earliest and report the progress to the Public Accounts Committee in its next meeting.

Bhutta Whan (1981-82). The Department explained that it had been decided to get write off an amount of Rs. 3,40,000/-. Whereas an amount of Rs. 7,38,470/- should be recovered from Mr. Abdul Khaliq, FGI who had lodged an appeal before the Director Food, Punjab.

The Department was directed to settle the matter an early date and report its progress in the next Public Accounts Committee meeting.

Tarinda Seray Khan (1981-82). The Department explained that recovery of Rs. 11,23,386/- was imposed upon Mr. Muhammad Tayyab, FGI who lodged an appeal before the Director Food, Punjab which was rejected. He went into Punjab Services Tribunal.

The Department was directed to pursue the case vigorously.

Allahabad (1981-82). The Department explained that a recovery of Rs. 14,71,392/88 was imposed upon Mr. Muhammad Iqbal Mushtaq and he was dismissed from service. As the defaulter had no property hence the recovery could not be effected as arrears of land revenue. Now the case had been referred to the Director Food, Punjab for write off the lose but due to the query made by Government, the case was again under correspondance with the Collector, Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Department was directed to pursue the case at personal level and get the matter finalized at the earliest.

Feroza (1981-82). The Department explained that a recovery of Rs. 2,86,710/68 was imposed upon M/s Jan Manzoor Ahmad, FGI and Rashid Ahmad, FGS in equal ratio i.e. Rs. 2,86,710/68 per head. Both the defaulters had lodged an appeal with the Director Food, Punjab and Punjab Services Tribunal but on rejection of their appeal, they had gone to Supreme Court and got stay orders.

The Committee directed the Department to pursue the case through some responsible officer.

Liaqat Pur (1981-82). The Department was directed to finalize the case at the earliest.

Zahir Peer (1981-82). The Department explained that a recovery of Rs. 16,47,588/40 was imposed upon Jam Riaz Ahmad, FGI who lodged an appeal with the Director Food, Punjab. The case was being pursued and was under enquiry a fresh with District Food Controller, Rahim Yar Khan.

The Department was directed to finalize the case at the earliest.

The para was kept pending.

11-7-90

Allahbad (1980-81). No action had been taken by the Collector to effect recovery from Mr. Muhammad Iqbal Mushtaq as arrears of land revenue. Amount recoverable from the defaulter came to Rs. 63,228/-.

The Deputy Commissioner, Bahawalpur, who was present in the meeting was asked by the Committee to convey the directive of Public Accounts Committee to the Deputy Commissioner, Bahawalnagar to take early steps to recover the public money from the defaulters. The Department should also intimate Public

Accounts Committee whether criminal cases were registered against the defaulters. The Department should also intimate the name and place of posting of the higher officer involved in these cases.

The item was kept pending.

Nawazabad (1981-82). The case was pending with the Finance Department for write off.

The item was kept pending.

Sadiqabad (1981-82). In this particular item the Public Accounts Committee decided to form a Sub Committee consisting of the following to look into the possibility of effecting recovery. The Committee may make the report to the Public Accounts Committee as soon as possible:—

- | | |
|--|----------|
| 1) Mr. Farhat Aziz Mazari, MPA | convenor |
| 2) Malik Ghulam Haidar Thind, MPA | Member |
| 3) Pir Allah Yar Chishti, MPA | Member |
| 4) Representative of Audit Department. | Member |
| 5) Representative of Finance Department. | Member |

Report of such Committee No. II of Public Accounts Committee No. I on the Para No. 5.2.6 Page-67 of Audit Report for the year 1984-85 in r/o Food Deptt.

14-4-92

The Report of Sub Committee No. II of Public Accounts Committee No. I on Para No. 5.2.6 Page No. 67, of the Audit Report for the year 1984-85 regarding Shortage of Wheat on Stock clearance valuing Rs. 26,24,217/- was considered by the Committee. In view of the report of the Sub Committee, the Committee decided to settle the item subject to write off by the Finance Department.

BHUTTA WHAN (1981-82).

The case being pending in Punjab Services Tribunal, the decision was awaited.

The Committee directed the Department to depute a responsible officer to see Services Tribunal and get the matter expedited under intimation to Public Accounts Committee.

The item was kept pending.

Tranda Sawai Khan (1981-82).

The Finance Department should expedite write off. The Committee directed that where inquiry/recovery for more than 2 lacs was involved, the Inquiry Officer/Authorised Officer should be deputed from other divisions.

The item was kept pending.

Allahabad (1981-82).

The Public Accounts Committee directed that a case may be got registered with the police against the culprits after fixing responsibility. The Department undertook to do so.

The item was kept pending.

Feroza.

The case being subjudice, the item was kept pending.

Liaqat Pur.

The case should be pursued with the Deputy commissioner for recovery as arrears of land revenue. The Department should check whether cases were registered against the defaulters and intimate Public Accounts Committee. The Committee directed that loss should be recovered from the pension of Karam Hussain, Assistant Food Controller(Retd.).

The item was kept pending.

Zahir Peer (1981-82).

The case may be pursued vigorously. The matter should be expedited by the Department.

The item was kept pending.

12. Para 5.2.7 Page 68 of Audit Report for the year 1984-85 Declassification of Gunny Bags without Authority- Rs. 21,32,410/-

3-5-90

The Department explained that approval of declassification of bags in respect of Dunyapur, Qutabpur, Jalalpur and Shujabad centres had been verified by the Audit. As regards Lodhran, Multan and Kothi Goveen Centres, 22000 bags remained to be verified by Audit.

The Committee directed the Department to recover the remaining bags at the earliest and get them verified by Audit.

The para was kept pending.

13-7-91

It was explained that approval of the competent authority for declassification had been obtained by the Department. The Committee directed that Department inquiry should be held against the officers/officials for fixing responsibility for the caused by negligence.

Subject to the Department action against the defaulters, under intimation to the Public Accounts Committee within three months, the para was settled.

13. **Para 5.2.8 Page 68 of Audit Report for the year 1984-85 Mis-appropriation of Gunny Bags**
Rs. 15,68,000/-

3-5-90

1. **Basti Malook.** Acknowledgement at Lar Centre verified by Audit.
The item was settled.
2. **Ali Pur Kanjoo.** The Department stated that a recovery of 21000 bags had been imposed upon Mr. Muhammad Arshad Qureshi, FGS, who was dismissed from service. The defaulter want to appeal before Punjab Service Tribunal.
The item being subjudice was kept pending.
3. **Lodhran.** The record having been verified by Audit, the item was settled.
4. **Multan.** 32403 bags having been included in Draft Para No. 5.2.10, the item was deleted from here.
5. **Adda Shahnaal.** The Department stated that the defaulter had pointed out that bardana had been recovered. The official concerned had been directed to provide documentary proof in this behalf.
The item was kept pending.
6. **Dunya Pur.** The Department explained that 1303 bags were outstanding against Co-operative Societies and efforts were being made to collect the same.
The Department was directed to ask the Secretary, Co-operative Department to attend the next Public Accounts Committee meeting to explain the position of the case.
The item was kept pending.
7. **Dhahnote.** The Department stated that the defaulter, Mr. Sarfraz Bhatti, FGS had since been dismissed from service.
The Committee directed the Department to effect the recovery from the culprit at the earliest.
The item was kept pending.
8. **Chak Railway.** Subject to production of Inventory Register to Audit for verification, the item was settled.
9. **Shujabad.** Since the item was included in Draft Para No. 5.2.10, the same was deleted from here.

14. **Para 5.2.9 Page 69 of Audit Report for the year 1984-85 Unacknowledged by Distribution**
Centre- Rs. 15,15,759/-

3-5-90 The audit Department pointed out that:—

- I. Accountal of 32 Trucks out of 68 Trucks had been verified by Audit.

II. Recovery of Rs. 1,25,000/- had been effected and verified by Audit.

III. Remaining amount of Rs. 7,06,424/50 was subjudice due to court case.

The Department was directed to pursue the case vigorously for recovery of the balance amount, the para was kept pending.

13-7-91

The Department explained to the Committee that out of 68 trucks loaded with bags of wheat only 31 reached their destination where-as the remaining 38 were pilfered. The cost of 38 trucks loaded with wheat amounted to Rs. 7,06,424/-. Out of this amount, a sum of Rs. 1,15,468/- had been recovered leaving a balance of Rs. 5,90,956/-. The Department contended that this misappropriation had not been done by any officer/official but it was committed by the contractor who was registered in two different names- Chaudhri Corporation and NA corporation. Moreover, cases for the recovery of loss as arrears of land revenue were being pursued by the Department. The Committee felt dissatisfied with the manner in which the officers/officials of the Department were pursuing the cases because if they had been serious in their efforts for the recovery of the loss, cases could have been decided much earlier and recovery would have been effected.

The Committee directed that the Department should issue standing instructions to their personnel that all the cases pending in courts should be pursued vigorously and any officer/official found responsible for lack of interest in the matter would be dealt with under the E & D Rules. The Committee further directed that the Administrative Secretary should approach the Deputy Commissioner concerned on personal level and report latest position of the cases to the Public Accounts Committee in their next meeting.

The para was kept pending.

15. Para 5.2.10 Page 69 of Audit Report for the year 1984-85 Shortage of Gunny Bags at Purchase Centre- Rs.14,83,342/-

3-5-90

Item Nos. 1, 4, 5, 8, 9, 10, 13, 16 19 were settled.

2. Sarrai Sidhu. The Department stated that the concerned official had since been dismissed from service.

The Department was directed to effect the recovery from the defaulter through arrears of land revenue.

The item was kept pending.

3. Chak Railway. The Department explained that the case was under process.

The Committee directed the Department to take necessary steps to effect the recovery speedily.

The item was kept pending.

6. Kabirwala. Subject to accountal of bags and their cost by the Audit, the item was settled.

7. **Aukar Hatta.** The Department explained that 4404 bags were recoverable from the concerned official.

The Committee directed the Department to effect the recovery expeditiously.

The item was kept pending.

11. **Tatepur.** The Department explained that the matter was under process and the defaulter was under suspension.

The item was kept pending.

12. **Band Bosan.** The Department explained that 292 bags had been accounted for at PR Centre steel silos vide GP-7 No. 13/4367, dated 19-9-87.

The Department was directed to get the accountal of said bags verified by Audit.

The item was kept pending.

14. **Lar.** The Department stated that the concerned official, Mr. Haq Nawaz had been dismissed from service and the case was under process.

The item was kept pending.

15. **Shujabad.** The Department was directed to take necessary steps to effect the recovery at the earliest.

The item was kept pending.

18. **Khanewal.** Out of 7338 bags, 3075 bags had been recovered. Remaining 4263 bags were recoverable.

The Department was directed to recover the remaining bags expeditiously.

The item was kept pending.

16. **Para 5.2.11 Page 70 of Audit Report for the year 1984-85 Wheat stock physical Non-Existant- Rs. 12,05,933/-**

2-5-90

The Audit Department pointed out that the amount of Rs. 12,05,933/- stands included in Draft Para No. 5.2.3.

The para was deleted.

17. **Para 5.2.12 Page 70 of Audit Report for the year 1984-85 Despatched Wheat with bags not Delivered- Rs. 11,32,019/-**

4-10-89

The Department informed the Committee that a criminal case had been registered against the defaulting Food Inspector on 26-7-1983 and the next date of hearing had been fixed for 11-11-1989. It was further explained that Food Inspector Muhammad Ismail had been dismissed from service on 20-8-1985.

The Committee directed that the figures should be got reconciled and recovered amount verified by Audit.

As the case was sub judice, the para was kept pending. The Administrative Secretary was directed to pursue the case vigorously.

3-5-90

The Audit Department pointed out that an amount of Rs. 10,47,965/10 had been verified. Recoveries of Rs. 2,58,518/80 and Rs. 2,32,000/- were still to be verified. Further the balance recovery of Rs. 5,57,448/30 was also recoverable from the defaulter.

The Department stated that the Deputy Commissioner, Gujranwala had been requested to effect recovery of Rs. 55,748/30 from the defaulter through arrears of land revenue.

The Committee directed the Department to pursue the case vigorously.

The para was kept pending.

11-7-91

The para was kept pending.

18. **Para 5.2.13 Page 71 of Audit Report for the year 1984-85 Wheat Mis-appropriation- Rs. 7,29,573/-**

3-5-90

The Audit Department pointed out that 149.596 M.Tons stood inculded in Draft Para No. 5.2.3. As regards the acknowledgement of 3582 bags, the same had been verified.

The para was settled.

19. **Para 5.2.14 Page 71 of Audit Report for the year 1984-85 Theft of Bagged Sugar Rs. 7,00,000/-**

5-10-89

The Committee directed that a detailed report giving full facts of the case may be furnished. Secondly, the responsibility of discontinuing recovery from Mr. Shuja Baig, Food Inspector after November, 1988, may be fixed and action be taken against the officer found responsible for it. Thirdly the position of recoveries from the Chowkidars, may also be explained.

The para was kept pending.

3-5-90

The Department stated that the theft case was registered against 7 Chowkidars who went to Supreme Court on 8-4-1990. Decision of the court was still awaited.

Moreover the recovery of Rs. 3,48,362/50 from Mr, Shuja Baig, FGI, had been discontinued from March, 1989 due to stay orders granted to him by the Lahore High Court on 20-3-1989.

The Committee directed the Department to submit a detailed report showing the facts in the next meeting.

The para was kept pending.

The recovery of balance amount was effected and verified by Audit.

The para was settled.

11-7-91 The case being subjudice the para was kept pending.

20. Para 5.2.15 Page 72 of Audit Report for the year 1984-85 Short Deliveries of Wheat-Rs.4,42,983/-

3-5-90

The Department explained that necessary record relating to all centres with the exception of Alipur Kangoo had been verified by Audit.

As regards the centres of Ali pur Kangoo, the Department pointed out that the concerned supervisor had been dismissed from service.

The Committee directed the Department to recover the amount from the dismissed supervisor through arrears of land revenue.

The para was kept pending.

13-7-91

The Committee was informed that the defaulting official, Arshad Ahmad Jabla, had been dismissed from service on 7-10-84 and the District Collector, Multan, had been approached for recovery of the loss as arrears of land revenue and that "Demand" not had been issued in this regard by the said Collector. The Department was directed to pursue the case vigorously.

The para was kept pending.

21. Para 5.2.16 Page 72 of Audit Report for the year 1984-85-Wheat Gunny Bags kept out of Accounts - Rs. 3,64,868/-.

3-5-90

Subject to verification of approval of remaining bags by Audit, the para was settled.

22. Para 5.2.17 Page 73 of Audit Report for the year 1984-85-Unacknowledged/Unaccounted for Wheat - Rs. 2,92,617/-.

3-5-90

The explanation of the Department was accepted and all the items with the exception of those shown at Serial Nos. 8, 9, 11, 12, 19(iii) and 19(iv) a, b and c were settled.

The observations of the Committee with regard to the pending items were as under:-

8. **Qadirpur Rawan.** The Department explained that the official concerned, Soofi Ahmad, AFC had since died and the case for write off the recovery of Rs. 2,673/75 was being sent to Divisional Office.

The item were kept pending.

9. **Band Bosan.** The Department explained that the official concerned Hafiz Aslam had been dismissed from service and the efforts were being made for effecting the recovery of Rs. 6,070/- from him. The Committee directed the Department to effect recovery speedily.

The item was kept pending.

11. **Makhdoom Rashid.** The Department stated that the culprit had left the Department. However efforts were being made to trace out the record of the centre for effect the recovery of Rs. 3,495/- and Rs. 2,26,102/50. The Committee directed the Department to gear up the action of effecting recovery.

The item was kept pending.

12. **Makhdoom Aali.** The Department stated that a sum of Rs. 3,755/- was recoverable from Mr. Siddique Rasool who had since expired. A case of write off of the loss was being sent to the Divisional Office. The Department was asked to take early action.

The item was kept pending.

13. **19(iii) and 19(IV) a, b & c/ Qadirpur Rawan and Khanawal.** The Department stated that only an amount of Rs. 11,833/75 and Rs. 1,165/75 was still recoverable. Rs. 150/- in respect of Kothi Gawan recovered and verified by Audit. The Committee directed the Department to take immediate steps to effect recovery.

The item was kept pending.

14. **19(VI).** The Department stated that an amount of Rs. 7,290/- was recoverable from Mr. Ashiq Ali, Ex-FGI who had since resigned from service. He had filed an appeal in the Lahore High Court's Bench at Multan.

Being subjudice the para was kept pending.

13-7-91

Qadirpur Rawan. A recovery of Rs. 2,763/- was due from Soofi Ahmad, AFC, who had since expired. The Department was trying to ascertain whether the deceased had any property against which recovery could be effected as arrears of land revenue, otherwise a case for write off would be made out to the competent authority.

Item was kept pending.

Band Bosan. It was brought to the notice of the Committee that the recovery of Rs. 6,070/- had been effected and got verified by Audit. The defaulter, Hafiz Aslam had been dismissed from service in some other case.

The item was settled.

Makhdoom Rashid. The Committee was informed that a recovery of Rs. 2,09,957/- had been imposed upon the defaulter, Khalid Shaheen, as a result of departmental inquiry. The defaulting official had absconded without intimation to the Department and his whereabouts were not known, even his residential address was not available. The Committee directed that the Department should make serious efforts to apprehend the culprit, get a criminal case registered against him and effect recovery as arrears of land revenue.

The item was kept pending.

Makhdoom Aili. In this case, a sum of Rs. 3,755/- was recoverable from Saddique Rasul who had since expired. Case for the write off was being instituted.

The item was kept pending.

Qadirpur Rawan. In this case also a sum of Rs. 11,833/- was recoverable from the defaulting official who had since expired. Case for the write off was pending with the Department.

The item was kept pending.

Khanewal. The Department explained that recovery of Rs. 5,487/- was due from Abid Hussain Shah, AFC, who retired from service *vide* order 6-3-90. The retired official had not so far obtained his dues and the Department committed firmly that recovery would be effected from the pension of the defaulter and that claim to this effect had been lodged with the District Accounts Officer concerned.

The Committee directed that the recovery should be effected without delay and got verified by Audit.

Kabirwala and Sardarpur. The Committee was informed that Ashiq Ali, FGI, was responsible for the loss of Rs. 7,290/- who had resigned from service. The District Food Controller, Khanewal, had been asked to recover the amount from the defaulter without any further delay.

The item was kept pending.

23. Para 5.2.18 Page 74 of Audit Report for the year 1984-85-Despatched Sugar Unaccounted for - Rs. 2,67,190/-.

3-5-90

The Audit Department pointed out that 22 Ton Sugar was rebooked to Burawala Centre remaining quantity 22.90 M.Tons was written off by the competent authority and verified by the Audit.

The para was settled.

24. Para 5.2.19 Page 74 of Audit Report for the year 1984-85-Shortage of Wheat Gunny Bags - Rs. 1,83,974/-.

2-5-90

Relevant record having been verified by Audit, the para was settled.

25. Para 5.2.20 Page 75 of Audit Report for the year 1984-85-Wheat Un-accounted for - Rs. 1,67,409/-.

2-5-90

A shortage of 65.740 M.Tons of Wheat valuing Rs. 1,20,961/16 was short against Mr. Zahoor-ul-Hassan, *Ex-FGI*. The Department explained that the culprit was proceeded under E & D Rules and dismissed from service. Further the case had been referred to the Deputy Commissioner, Bahawalpur for arranging recovery as Arrars of land revenue.

As regards the remaining amount of Rs. 46,447/84 against M/s Muhammad Akram, FGI and Muhammad Jamil Abbasi, the Audit Department stated that the same had been deposited into Government Accounts and had been verified by the Audit. The item Nos. 2 and 3 were settled.

The Committee directed the Department to pursue the case at personal level for its earliest settlement.

The para was kept pending.

11-7-91

The Department informed the Committee that no criminal cases were registered against Mr. Zahoor-ul-Hassan because at that time there was no practice of lodging criminal cases. The recovery is to be effected as arrears of land revenue.

The para was kept pending.

26. Para 5.2.21 Page 75 of Audit Report for the year 1984-85-Wheat Gunny Bags Un-Accounted for - Rs. 1,51,984/-.

2-5-90

The concerned record having been verified by Audit.

The para was settled.

27. Para 5.2.22 Page 76 of Audit Report for the year 1984-85-Gunny Bags Replaced or Removed Rs. 1,36,588/-.

5-10-89

The Committee directed that the balance amount should be recovered within 2 and 1/2 months and got verified from Audit. Moreover, 350 bags mentioned in the Departmental explanation 10(e) (ii) should be disposed of, and disposal got verified by the Audit.

The para was kept pending.

3-5-90

Total recovery effected yet to be verified by Audit. Subject to verification by Audit.

The para was settled.

11-7-91

Total recovery had been effected.

The para was settled.

28. Para 5.2.23 Page 76 of Audit Report for the year 1984-85 Shortage in Wheat Stock - Rs.91,040/-.

3-5-90

Sanction of write off and balance recovery having been verified by Audit.

The para was settled.

29. Para 5.2.24 Page 77 of Audit Report for the year 1984-85 Sugar Shortage Enrout Rs.73,712/-.

5-10-89

The Committee directed that the recovery of the balance quantity of Sugar i.e. 1705.120 KGs should invariably be effected within 15 days and got verified by the Audit.

Subject to such verification, the para was dropped.

3-5-90

The Committee noticed that the Public Accounts Committee directives had not been attended to by the Department. The Committee warned the Department to be careful in future otherwise the matter would be brought to the notice of the Chief Minister.

The Administrative Secretary regretted deeply and ensured the Committee not to repeat such laps in future.

The para was kept pending.

11-7-91

The recovery of balance amount was effected and verified by audit.

The para was settled.

30. Para 5.2.25 Page 77 of Audit Report for the year 1984-85-Wheat Found Short - Rs.65,679/-.

3-5-90

Recovery from all the Centres with the exception of Ratta Tibba effected and sanction of write off for Vehari Centre verified by Audit.

The items were settled.

Ratta Tibba

The Department stated that a sum of Rs. 28,361/- (Rs. 27,885/- plus Rs. 476/-) an amount of Rs. 3,934/- had been recovered and verified by the DAO, Vehari. Rs. 24,427/- were still out standing against Mr. Iqbal Hussain Magsi, FGS who had since been dismissed from service. Efforts were being made to effect the recovery through arrears of land revenue.

The Committee directed the Department to pursue the case vigorously.

The item was kept pending.

13-7-91

Deposit of Rs. 24,427/- having been certified by the District Accounts Officer concerned and verified by Audit, the para was settled.

31. Para 5.2.26 Page 78 of Audit Report for the year 1984-85-Wheat Bags Un-Accounted for Rs. 62,916/-.

3-10-89

The Para was settled subject to verification by Audit.

3-5-90

Balance recovery of Rs. 358/54 having been verified by Audit, the para was settled.

32. Para 5.2.27 Page 78 of Audit Report for the year 1984-85-Gunny Bags Used in Excess - Rs. 53,228/-.

2-5-90

Recovery having been effected and verified by Audit.

The para was settled.

33. Para 5.2.28 Page 79 of Audit Report for the year 1984-85-Wheat Un-Accounted for Rs.36,532/-.

3-10-89

Deposits of Rs. 4,296/-, Rs. 33/- and Rs. 7,730/- besides the account of 125 bags of wheat having been verified by Audit.

The para was settled.

34. Para 5.2.29 Page 79 of Audit Report for the year 1984-85-Wheat Mis-appropriation by Faulty Accounting - Rs. 36,466/-.

3-5-90

The Audit Department pointed out that a sum of Rs. 14,007/- had been recovered from the dismissed culprit and also verified by the Audit. There was only a balance recovery of Rs. 5,114/30. The Committee directed the Department to pursue the recovery through arrears of land revenue.

The Committee further directed the Department to furnish upto date Internal Audit Report to the Committee in its next meeting.

The para was kept pending.

13-7-91

The Audit pointed out that inspite of the directive given by the Public Accounts Committee, the Department had failed to supply the Internal Audit Report to them. The Committee directed that the said report should be submitted to Audit without further delay and further directed that invariably all the Internal Audit Reports should be made available to Audit at the time of inspection. Recovery of Rs. 14,007/- had been effected and verified by Audit leaving a balance of Rs. 5,114/-. Regarding the balance, the Department explained that incidental charges during the currency of purchase were not taken into account with the sum of misappropriation. Therefore, there was no loss.

Loss having been made good, the para was settled.

35. Para 5.2.30 Page 80 of Audit Report for the year 1984-85-Theft of Gunny Bags for Wheat Rs. 35,099/-.

5-10-89

Subject to sanction to write off by the competent authority and its verification by the Audit.

The para was dropped.

3-5-90

Subject to sanction of write off and its verification by Audit.

The para was kept settled

11-7-91

Subject to the sanction of write off and its verification by Audit, the para was settled. Immediate action to be taken within a week by the Finance Department.

36. Para 5.2.31 Page 80 of Audit Report for the year 1984-85-Un-acknowledged Wheat Despatches - Rs. 32,521/-.

3-5-90

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

37. Para 5.2.32 Page 81 of Audit Report for the year 1894-85-Loss of Store Rs. 32,194/-.

3-10-89

The difference of Tat and Patri having been accounted for in 9/85 and 3/89 and verified by Audit.

The para was settled.

38. Para 5.2.33 Page 81 of Audit Report for the year 1984-85-Wrong Deduction from Gunny Bags Stock Account - Rs. 29,784/-.

2-5-90

The relevant record having been verified by Audit.

The para was settled.

39. Para 5.2.34 Page 82 of Audit Report for the year 1984-85-Shortage of Gunny Bags on Physical Verification - Rs. 26,404/-.

3-5-90

The Department was directed to effect the recovery at the earliest and submit a revised working paper in this regard in the next Public Accounts Committee meeting.

The para was kept pending.

13-7-91

Total loss having been made good and verified by Audit, the para was settled.

40. Para 5.2.35 Page 82 of Audit Report for the year 1984-85-Fictitious Mark-up of Sugar Sale Quantities - Rs. 25,993/-.

4-10-89

The Department informed the Committee that out of a total amount of Rs. 25,993/-, an amount of Rs. 9,405/25 had been recovered and verified by Audit. The balance of Rs. 16,588/- was also recoverable from Sahib Khan, Food Inspector, who was dismissed from service on 20.8.1985 in another case. The F.I. was involved in many cases. Case for the recovery of Rs. 16,588/- had been referred to the District Collector as arrears of land revenue by the Department.

The Committee directed that Administrative Secretary should submit the following to the Public Accounts Committee tomorrow:-

- (1) A copy of the inquiry report held against the Food Inspector, according to the directive of Public Accounts Committee dated 12.5.1988.
- (2) Information pertaining to the time-limit given by the Public Accounts Committee to complete the inquiry and appropriate action against the defaulter.
- (3) Action taken against the supervisory staff.

The para was kept pending till tomorrow, the 5th October, 1989.

5-10-89

The para was discussed on 5-10-1989 and was kept pending. In addition the Committee had directed the Department to submit a report on the action taken by the Department on its directive given in its meetings held on May 10, May 11 and May 12, 1989. The Secretary Food submitted a verbal report in today's meeting.

The para was however, kept pending.

2-5-90

The Department explained that out of the total amount of Rs. 25,993/- a sum of Rs. 9,405/25 had been recovered and deposited in to Government Treasury and had been verified by Audit. As for the balance recovery of Rs. 16,588/13 from Mr. Sahib Khan, *Ex-FGI*, the case was being pursued vigorously with the Deputy Commissioner, Jhang for effecting recovery through arrears of land revenue.

The Committee directed the Department to take effective and immediate steps for effecting the recovery in question.

The para was kept pending.

11-7-91

Total recovery had been effected, the para was settled.

41. Para 5.2.36 Page 83 of Audit Report for the year 1984-85-Wheat Gunny Bags Changed with Lower Quality Rs. 23,248/-.

5-10-89

As recommended by Audit, the para was dropped.

42. Para 5.2.37 Page 83 of Audit Report for the year 1984-85-Despatch of Sub-standard Wheat Bags Rs. 22,830/-.

3-10-89

The Public Accounts Committee settled the para subject to verification by Audit regarding position of bags in the inventory register.

3-5-90

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

43. Para 5.2.38 Page 84 of Audit Report for the year 1984-85-Loss of Wheat Bags Rs.21,670/-.

3-10-89

The recovery and accountal of 65 bags and deposits of cost of 1341 bags and 564 bags having been verified by Audit.

The para was dropped.

44. Para 5.2.39 Page 84 of Audit Report for the year 1984-85-Wheat bags Un-Accounted for Rs. 21,350/-.

3-10-89

The Audit confirmed that the Accountal of 451 bags and 399 bags and deposits of Rs. 6,204/- being the cost of 564 bags had been verified. The Department stated that 111 remaining bags too have been accounted for.

The para was dropped subject to its verification by Audit.

3-5-90

Recovery of remaining 111 bags having been verified by Audit, the para was settled.

45. Para 5.2.40 Page 85 of Audit Report for the year 1984-85-Gunny Bags Shortage - Rs.20,646/-.

4-10-89

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

46. Para 5.2.41 Page 85 of Audit Report for the year 1984-85-Mis-appropriation of Empty Sugar Bags - Rs. 18,006/-.

2-5-90

The para was settled on the recommendation of the Audit.

47. Para 5.2.42 Page 86 of Audit Report for the year 1984-85-Wheat Gunny Bags Missing Rs.16,380/-.

5-10-89

In view of Audit comments, the para was dropped.

48. Para 5.2.43 Page 87 of Audit Report for the year 1984-85-Sugar Sale Proceeds Undeposited - Rs. 16,349/-.

5-10-89

The para was dropped as per recommendation of Audit.

49. Para 5.2.44 Page 87 of Audit Report for the year 1984-85-Despatched Sugar Un-Accounted for Rs. 12,650/-.

2-5-90

The Audit Department pointed out that sanction accorded by the Deputy Director, Food, Multan had been verified.

The para was settled.

50. Para 5.2.45 Page 88 of Audit Report for the year 1984-85-Wheat Gunny Bags of Lower Quality Issued Rs. 12,240/-.

5-10-89

As recommended by Audit, the para was dropped.

51. Para 5.2.46 Page 88 of Audit Report for the year 1984-85-Excess Issue of Bags to the Flour Mills Rs. 11,818/-.

5-10-89

As recommended by Audit, the para was dropped.

52. Para 5.2.47 Page 89 of Audit Report for the year 1984-85-Wheat Bags Un-Accounted for Rs. 10,500/-.

3-10-89

The para was settled.

53. Para 5.2.48 Page 89 of Audit Report for the year 1984-85-Wheat Delivery Payments Unvouched - Rs. 10,464/-.

2-5-90

The Audit Department pointed out that affidavit on account of acknowledgements had been verified.

The para was settled.

54. Para 5.2.49 Page 90 of Audit Report for the year 1984-85-Cost of Ration Cards not Deposited - Rs. 8,641/-.

2-5-90

The Audit Department stated that recovery of Rs. 7,272/- had been verified. As regards 1825 Ration Cards, the same were available in stock register and had been verified.

The para was settled.

55. Para 5.2.50 Page 90 of Audit Report for the year 1984-85-Drawal Through Foods Purchase Bills - Rs. 8,072/-.

3-5-90

Recovery having been effected and verified by Audit, the para was settled.

56. Para 5.2.51 Page 91 of Audit Report for the year 1984-85-Wheat Bags Shortage Rs. 7,560/-.

3-10-89

The para was settled.

57. Para 5.2.52 Page 91 of Audit Report for the year 1984-85-Wheat Bags Not Accounted for Rs. 6,600/-.

4-10-89

Accountal of bags having been verified by Audit, the para was dropped.

58. Para 5.3.1 Page 92 of Audit Report for the year 1984-85-Damage of Gunny Bags - Rs. 11,13,784/-.

3-5-90

The Department explained that out of 7 Centres approval of declassification of bags Khanewal and Mian Channuc had been obtained. As regards remaining centres, the same was still awaited from the Divisional Offices.

The Audit Department pointed out that 16225 bags were declassified by the Deputy Director, Food, Multan from Khanewal Centre and verified by Audit, the item was settled.

MIAN CHANNU CENTRE

The Audit Department pointed out that 151 bales had been declassified by the Deputy Director, Food, Multan. The Committee directed that the action taken against the responsible person be submitted to the Audit for verification. The Audit Department stated that with regard to Faridpur, Lar, Thatta, PR Multan. I and Steel Silos Multan nothing had been done so far.

The Department was directed to take necessary steps to effect the recovery expeditiously from the defaulters through arrears of land revenue.

The para was kept pending.

13-7-91

MIAN CHANNU

The Committee was informed that recovery of Rs. 2,25,000/- had been effected and verified by Audit. The defaulter was still in service but under suspension and, as per instructions of the public Accounts Committee, criminal case would be got registered against him. The final date of hearing for disciplinary action had been fixed for 20.7.1991. It was also intimated that de-classification orders had been received from the competent authority.

Item was kept pending with the instructions that intimation regarding registration of criminal case as well as disciplinary action should be sent to the Public Accounts Committee as early as possible.

P.R.I MULTAN

The Department explained that a recovery of Rs. 5,250/- was due from Muzammil Khan who had been dismissed from service and that case for recovery of the sum as arrears of land revenue was under way.

The Committee directed that the matter should be finalised without further delay.

Item was kept pending.

THATTA GODOWN

It was brought to the notice of the Committee that the item pertained to 6610 bags of wheat and the loss amounted to Rs. 52,800/-. The defaulters were absconding and the case was under investigation. According to the standing instructions of the Public Accounts Committee criminal case would be got registered against the defaulters.

The Department was directed to trace out the antecedents of the defaulters, get the original cases registered and effect recovery of the amount in the shortest possible time.

Item was kept pending.

STEEL SILOS

The Committee was informed that de-classification by the competent authority had been verified by Audit. The defaulter, Khan Muhammad, was under suspension in some other case. Departmental action would be taken after the inquiry for fixing responsibility was finalised.

The item was settled subject to the intimation of departmental action to the Public Accounts Committee and its verification by the Audit.

59. Para 5.3.2 Page-92 of the Audit Report for year 1984-85-Empty Wheat Gunny bags unreturned by Suppliers.

The Audit Department pointed out that the above para was a repetition of draft para No. 5.2.8, hence the same should be deleted from here.

60. Para 5.3.3 Page 93 of Audit Report for the year 1984-85-Shortage/Non Accountal of Wheat Gunny Bags - Rs. 4,52,512/-.

2-5-90

The recovery/accountal indicated against item Nos. (ii), (iii) and (iv) deposited into the Government Accounts and verified by Audit.

As regards item No. 1, the Audit Department pointed out that out of 18133 A Class bags, 15000 bags were recoverable from Co-operative Department. Further the cost of remaining 3133 bags valuing 43,862/- had been deposited into the Government Treasury and had been verified by Audit.

The Administrative Department stated that Cooperative Department had regularly been reminded for recovery of 15000 bags but no positive response had been received from them.

The Committee directed the Food Department to contact the Cooperative Department at personal level and the Secretary, Co-operative Department be asked to attend the next Public Accounts Committee meeting to explain the factual position of the case.

The para was kept pending.

61. Para 5.3.4 Page 94 of Audit Report for the year 1984-85-Empty Wheat Gunny Bags Unreturned by Suppliers - Rs.2,37,972/-.

2-5-90

The Audit pointed out that the para in question was a repetition of draft para No. 5.2.8. Therefore, the para was deleted.

62. Para 5.3.5 Page 94 of Audit Report for the year 1984-85-Godown Shortage of Wheat Rs. 43,400/-.

5-10-89

The Committee directed that recoveries already made should be got verified from Audit and efforts for the recovery of the balance amount as arrears of land revenue should be made, at personal level by the Secretary Food.
The para was kept pending.

3-5-90

The Committee observed that the previous Public Accounts Committee directives had not been complied with by the Department.

The Department however pointed out that one defaulter had proceeded to America, however, the Deputy Commissioner, Sheikhpura had been requested to effect the balance recovery of Rs. 11,231/- through arrears of land revenue.

The para was kept pending.

63. Para 5.4.1 Page 95 of Audit Report for the year 1984-85 Un-Authorised De-classification of Wheat Bags Rs. 7,18,956/-.

3-10-89

The para was settled as recommended by Audit.

64. Para 5.4.2 Page 96 of Audit Report for the year 1984-85 Un-Returned De-classification of Bags Rs. 4,93,822/-.

3-10-89

The para was settled as recommended by Audit.

65. Para 5.4.3 Page 97 of Audit Report for the year 1984-85 Un-Authorized De-classification of Gunny Bags for Wheat Rs. 2,61,114/-.

3-10-89

The para was settled.

66. Para 5.4.4 Page 98 of Audit Report for the year 1984-85 Un-Authorized Damage De-classification of Wheat Bags Rs. 2,10,896/-.

3-10-89

The para was settled.

67. Para 5.4.5 Page 99 of Audit Report for the year 1984-85 Usage of 'A' Class Instead of 'B' Class Bags Rs. 1,93,020/-.

3-10-89

Subject to verification by Audit, the para was settled.

3-5-90

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

68. Para 5.4.6 Page 99 of Audit Report for the year 1984-85-Empty Damaged Wheat Bags Rs. 1,25,400/-.

3-10-89

The para was settled.

69. Para 5.4.7 Page 100 of Audit Report for the year 1984-85-Sugar Contingency Expenditure in Excess of Grant - Rs. 1,02,678/-.

3-10-89

The excess expenditure for the year 1980-81 had already been recommended for regularization by the Public Accounts Committee.

The para was dropped.

70. Para 5.4.8 Page 100 of Audit Report for the year 1984-85-Over Payment in Wheat Purchases - Rs. 84,631/-.

3-5-90

The administrative department explained that a sum of Rs. 20,430/20 had been recovered and verified by Audit. An amount of Rs. 44,201/- on account of Commission had been paid to the Arhties in accordance with the policy of the Government. The Department further pointed out that an amount of Rs. 20,000/- was payable from Sardar Ahmad Khan, MPA.

The Committee directed the Department to contact the honourable member personally and ask him to deposit the amount at the earliest.

The para was kept pending.

13-7-91

It was explained that out of sum of Rs. 84,631/-, an amount of Rs. 20,430/- had been recovered and verified by Audit. A further amount of Rs. 20,000/- had been paid to the Commission Agents as commission in accordance with the policy of the Government. The remaining balance of Rs. 20,000/- was due from Sardar Ahmad Khan, MPA who, at the time of supplying wheat to Food Department, headed the Co-operative Society. The Committee was informed that the honourable MPA had been approached and he had Committee that he was prepared to pay the amount if it was established from the record.

The Committee directed that the Department should scrutinize the relevant record and find out the factual position for being placed before the Public Accounts Committee in their next meeting.

The para was kept pending.

71. Para 5.4.9 Page 101 of Audit Report for the year 1984-85 Un-Authorised De-classification and Shortage of Bags Rs. 48,076/-.

3-10-89

The para was settled.

72. Para 5.4.10 Page 101 of Audit Report for the year 1984-85 Damaged Wheat Bags Rs.46,640/-.

3-10-89

The para was settled.

73. Para 5.4.11 Page 102 of Audit Report for the year 1984-85 De-classification of Wheat Bags Rs.43,162/-.

3-10-89

The para was settled.

74. Para 5.4.12 Page 102 of Audit Report for the year 1984-85-Short or Damaged Supply of Gunny Bags - Rs. 35,700/-.

3-5-90

Necessary record having been verified by Audit, the para was settled.

75. Para 5.4.13 Page 103 of Audit Report for the year 1984-85-Loss of Wheat Bags - Rs.34,500/-.

3-10-89

The Committee was informed that nine letters had been written to the Rice Export Corporation without any success. The correspondence started on 29-11-1988 and the last reminder had been sent on 16-9-1989.

The Committee directed that the Administrative Secretary should take up the case at personal level with the Rice Export Corporation. The Administrative Secretary promised to comply with the instructions of the Public Accounts Committee.

The para was kept pending.

76. Para 5.4.14 Page 103 of Audit Report for the year 1984-85-Wheat Bags Filling Un-Authorised Commission Rs. 9,840/-.

3-10-89

The para was settled.

77. Para 5.4.15 page 104 of Audit Report for the year 1984-85-Loss of Wheat Bags Rs.9,600/-.

3-10-89

The para was settled.

78. Para 5.4.16 Page 104 of Audit Report for the year 1984-85-Loss of Wheat Bags Rs.9,016/-.

3-10-89

The para was settled.

79. Para 5.4.17 Page 105 of Audit Report for the year 1984-85-Damaged Wheat Bags Rs.7,501/-.

3-10-89

The para was settled.

80. Para 5.4.18 Page 105 of Audit Report for the year 1984-85 Un-Authorised De-classification of Wheat Bags Rs. 6,818/-.

3-5-90

The para was settled.

81. Para 3.6.2 Page 109 of Audit Report for the year 1984-85 Inadequacy in Rates of Recoveries from Officials Against Mis-appropriation - Rs. 3,11,397/-.

3-5-90

Item No.1.A. Sum of Rs. 5,626/50 cut of Rs. 52,392/- had been recovered and verified by Audit. Remaining loss had been written off and verified by Audit, hence the item was settled.

Item No.2 Rs. 76,503/- had been recovered and verified by Audit.

The item was settled.

Item No.3 Sanction of write off for Rs. 80,000/- accorded by Deputy Director Food, Bahawalpur verified by Audit. Recovery of balance Rs. 18,863/- also effected and verified by Audit.

The item was settled.

Item No.4 The Audit Department stated that out of Rs. 86,693/-, only an amount of Rs. 12,122/- had been recorded and verified.

The Administrative Department pointed out that the District Accounts Officer, Rahim Yar Khan was requested to recover the balance amount of Rs. 74,517/- from the Pension Gratuity of Mr. Ghulam Sarwar, Ex-Assistant Food Controller but the culprit had filed a civil suit in the Court of Senior Civil Judge, Rahim Yar Khan.

The Department was directed to pursue the court case vigorously. The matter being subjudice, the para was kept pending.

11-7-90

The Department stated that out of Rs. 86,639/- only an amount of Rs. 12,122/- had so far been recovered and for the balance amount efforts would be made to effect recovery from the defaulters pension/gratuity. The Department was directed to pursue the court case vigorously.

The para was kept pending

82. Para 5.6.3 Page 109 of Audit Report for the year 1984-85-Food Scheme Advances Unrecovered - Rs. 2,42,072/-.

2-5-90

Vouched account of PR advance having been verified by Audit, the para was settled.

83. Para 5.6.4 Page 110 of Audit Report for the year 1984-85-Wheat Gunny Bags Unrecovered - Rs. 2,37,734/-.

2-5-90

Necessary record and accountal of bags, as detailed in the working paper with the exception of 1900 bags, recoverable from Co-operative Department had been recovered and verified by Audit.

The Department was directed to remain in touch with the Cooperative Department for settlement of the matter at the earliest. The Administrative Department was also directed to ask the Secretary, Co-operative Department to attend the next Public Accounts Committee meeting to explain the position as already directed in Para No. 5.3.3.

The para was kept pending.

11-7-91

Recovery of 1990 bags effected from Co-operative Department and accountal verified by Audit.

The para was settled.

84. Para 5.6.5 Page 110 of Audit Report for the year 1984-85 Recovery Outstanding - Rs.1,61,733/-.

2-5-90

Recoveries of Rs. 28,658/24, Rs. 24,478/40 and Rs. 4,835/70 shown at item Nos. (II), (IV) and (V) respectively having been effected and verified by Audit, the items were settled.

As regards the recoveries of Rs. 50,652/36 and Rs. 53,098/96 indicated at item Nos. (I) and (III), the Department stated that the culprits i.e. M/s Ali Abbas Shah, FGI and Zahoor-ul-Hassan, FGS, had been dismissed from service and arrangements had been made to effect the recovery from them through arrears of land revenue. The Department further stated that the Deputy Commissioner, Bahawalpur had already been asked to effect the said recovery from the above defaulters. The last reminder was issued to him on 12.3.1990, but no progress had yet been reported by the Deputy Commissioner, Bahawalpur.

The Committee directed the Department to pursue the case vigorously and ask the Deputy Commissioner, Bahawalpur to appear before the Public Accounts Committee in its next meeting to know the detailed facts of the case.

The para was kept pending.

11-7-91

The Department was directed to place before the Public Accounts Committee a full fact finding report within 3 months time suggesting ways and means to improve the situation regarding recovery of public money. The meeting to be held for this purpose should be attended by the representative of Finance Department and Audit Department also. The Committee observed that usual practice of fixing the responsibility on lower staff was not a proper measure rather the Department should also inquire whether the supervisory staff should also be held responsible for the loss.

The Deputy Commissioner, Bahawalpur attended the meeting and explained that inspite of best efforts on his part the recovery could not be made as the property and whereabouts of the defaulters were not known/traceable. The Committee directed the Department to co-operate with the Deputy Commissioner and take up the matter at personal level so that recovery could be effected.

Secretary Food suggested that if Insurance of the stores could be got done, the Government losses were expected to be minimized to a great extent. However, it was decided that the Department would place before the Committee a feasibility report after negotiating with the Insurance Companies.

The para was kept pending

85. Para 5.6.6 Page 111 of Audit Report for the year 1984-85 Non-recovery Due to Lower Wheat Quality Rs. 86,882/-.

5-10-89

The Committee directed that recovery of the balance amount of Rs. 57,617/- should be made within 2 1/2 months.

The para was kept pending.

3-5-90

Balance recovery of Rs. 50,815/92 to be made. The Department was directed to effect the recovery within 3 months positively.

The para was kept pending.

86. Para 5.7.1 Page 112 of Audit Report for the year 1984-85 Un-recovered Wheat Bags Rs. 69,418/-.

3-10-89

The para was settled.

87. Para 5.7.2 Page 112 of Audit Report for the 1984-85-Wheat Found Short Rs. 3,17,623/-.

3-10-89

The Department explained that 153 bags have been recovered in kind while Rs. 9,938/- on account of cost of wheat have been deposited into Government Treasury. For balance amount of Rs. 73,995/- Food Inspector was held responsible but unfortunately he died. The District Collector has informed that he has no property, as such it will have to be got written off.

The Committee wanted to have the details of the disciplinary proceeding conducted against him and his supervisory officers. The Department requested that it may be adjourned for a day so that relevant record could be made available. The Public Accounts Committee felt highly dis-satisfied that the Department did not come fully prepared before this august forum.

The Department stated that the recoveries had since been verified by the DAC, this item be dropped. The Public Accounts Committee wanted to know if some disciplinary action was conducted against the officials at fault, as only the recovery of the shortages was not enough action on the behalf of the Department. The Committee deferred this para for one day.

4-10-89

This para was again taken up to-day. The Department regretted for the incorrect information already submitted.

It was explained that the real fact is that Munir Ahmad Bhatti, Food Inspector, was found guilty after inquiry and compulsarily retired from service on 5.11.1986. An amount of Rs. 9,930/- had been recovered on 9.7.1986 leaving a balance of Rs. 73,995/-. The District Collector, Gujranwala, had been requested by the Department to recover the amount as arrears of land revenue.

The Committee directed that the recovery of Rs. 9,938/- should be got verified by Audit and the balance amount should be recovered expeditiously.

The para was kept pending.

The entire amount pertaining to Hafizabad Centre having been recovered and verified by the Public Accounts Committee the item was settled.

3-5-90

The Audit Department pointed out that the Administrative Department had not produced relevant record for verification.

The Administrative Department stated that Mr. Munir Ahmad Bhatti, FGI was found guilty and compulsarily retired from service on 5.11.1986. A sum of Rs. 9,938/- had been recovered and a balance of Rs. 73,995/- was recoverable from him. However, the Deputy Commissioner, Gujranwala had been asked to effect the recovery through arrears of land revenue.

The Committee directed the Department to submit a detailed reports of the case in the next meeting.

The para was kept pending.

11-7-91

The case be pursued with Deputy Commissioner, Gujranwala for effecting recovery as arrear of Land Revenue and got-verified by Audit.

88. Para 5.7.3 Page 113 of Audit Report for the year 1984-85-Un-recovered Wheat Bags Rs.1,54,000/-.

3-10-89

The Department stated that out of 14000 bags account of 1564 bags and deposit of Rs. 11,462/- being the cost of 1099 bags (totalling 2663 bags) had been verified by Audit. Reconciliation regarding the remaining 11357 bags had been taken up with the PASSCO and the Co-operative Societies, and it is likely that a bulk settlement may be arrived at. The Audit suggested that this decision should be item wise or atleast Department wise so that verification could be manageable. The Department agreed to abide by this suggestion.

The para was pending.

3-5-90

The Department stated that out of 14000 bags only 2756 bags had been recovered from Cooperative Department and verified by Audit. Balance of 11244 bags were still to be recovered.

The Committee directed the Department to ask the Secretary, Cooperative Department to attend the next Public Accounts Committee meeting to explain the details of the case.

The para was kept pending.

11-7-91

Recovery be got verified from Audit after sorting out the case with Secretary Co-operative Societies.

The para was kept pending.

89. Para 5.7.4 Page 113 of Audit Report for the year 1984-85-Loss of Wheat Bags Rs.1,47,323/-.

3-10-89

Subject to verification by Audit, the para was settled.

3-5-90

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

90. Para 5.7.5 Page 114 of Audit Report for the year 1984-85-Un-recovered Wheat Bags Rs.1,33,562/-.

3-10-89

Subject to verified by Audit, the para was settled.

3-5-90

The para was settled.

91. Para 5.7.6 Page 114 of Audit Report for the year 1984-85-Damage of Wheat Due to Negligence Rs. 1,12,117/-.

3-10-87

The Department stated that this para relates to Rs. 1,12,117/- on account of damage of 61,940 metric tons of wheat. The Deposit of sale proceeds of Rs. 3,000/- had been verified and the balance amount of Rs. 1,09,117/- was being got written off by the Finance Department. The Department further stated that the official at fault was Food Inspector who had since died. The Department could not account for how the same official was responsible for shortage at Wando in another para and this para relates to Hafizabad and whether any disciplinary proceedings had been conducted against him. Date of occurrence in both the cases as well as death certificate in token of his relation with these paras could not be substantiated. The Department wanted 2 days time to produce the relevant record. The Committee was highly dissatisfied from the departmental performance and decided to adjourn the meeting till 4.10.1989 at 9.00 A.M.

4-10-89

This para which was taken up on 3.10.1989 and deferred till today was again taken up today.

The Department explained that proceedings were held, under the E & D Rules, but no one was found guilty. Therefore, the case had been moved for the write off. The damaged wheat was auctioned on 19.12.1987.

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

3-5-90

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

11-7-91

The Department explained that the case of write off had been referred to the Finance Department. The Committee directed that the matter may be expedited by the Finance Department.

The para was kept pending.

92. Para 5.7.7 Page 115 of Audit Report for the year 1984-85-Loss of Wheat Bags - Rs.1,07,307/-.

4-10-89

It was observed that Agha Amjad Farooq, Food Inspector, had expired on 12.1.1984. No inquiry was conducted in his life time and the entire loss was attributed to the deceased FI. The Department assured the Committee that they would re-open the case and conduct a fresh inquiry. The Committee directed that the officer, who placed the loss against the deceased FI, who was not guilty, should be held responsible for this cruelty and action taken against him. Inquiry/action should be completed within three months.

The para was kept pending.

3-5-90

The Department explained that the defaulter did not hand over charge properly, however, recovery would be effected from his Pension/Gratuity who was retired from service compulsarily. The Department further stated that enquiry case was being reopened against him which was under process.

The Committee directed the Department to finalize the case at the earliest.

The para was kept pending.

11-7-91

The Department explained that the case of write off had been referred to the Finance Department. The Committee directed that the Finance Department may expedite.

The para was kept pending.

93. Para 5.7.8 Page 115 of Audit Report for the year 1984-85-Un-recovered Wheat Bags - Rs. 85,000/-.

4-10-89

The Department explained that 4000 'A' class bags worth Rs. 85,000/- were issued to PASSCO. Efforts were made to recover the amount from the said organization. A blanket cheque had been given by PASSCO to the Department for payment of the amount.

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

3-5-90

The Committee was informed that 4000 'A' class bales were supplied to PASSCO and the cost of those bales was still recoverable.

The Department was directed to pursue the matter with PASSCO for early recovery.

The para was kept pending.

11-7-91

The recovery had been effected and the para was settled.

94. Para 5.7.9 Page 116 of Audit Report for the year 1984-85-Excess Issue of Wheat Flour Bags - Rs. 81,296/-.

4-10-89

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

95. Para 5.7.10 Page 116 of Audit Report for the year 1984-85-Non-deduction of Income Tax at Source from Suppliers - Rs. 72,829/-.

2-5-90

Recovery of income tax deduction having been deposited into Government Treasury and verified by Audit, the para was settled.

96. Para 5.7.11 Page 117 of Audit Report for the year 1984-85-Un-Recovered Wheat Bags - Rs. 53,329/-.

4-10-89

Repetition of Draft Para having been verified by Audit, the para was dropped.

97. Para 5.7.12 Page 117 of Audit Report for the year 1984-85-Un-recovered Wheat Bags - Rs. 45,529/-.

4-10-89

Verification having been done by Audit, the para was dropped.

98. Para 5.7.13 Page 118 of Audit Report for the year 1984-85-Shortage of Wheat Bags - Rs.37,240/-.

4-10-89

As the recovery and accountal of 2660 bags had been verified by Audit, the para was dropped.

99. Para 5.7.14 Page 118 of Audit Report for the year 1984-85-Damage Wheat Bags - Rs.25,275/-.

Sanction of declassification of 1685 bags and sale proceeds of Rs. 1,517/- having been verified by Audit, the para was dropped.

The Administrative Department assured the Committee that in future there will be no paras pertaining to de-classification.

100. Para 5.7.15 Page 119 of Audit Report for the year 1984-85-Non-recovered Wheat Bags - Rs. 21,280/-.

4-10-89

Verification having been done by Audit, the para was dropped.

101. Para 5.7.16 Page 119 of Audit Report for the year 1984-85-Loss of Store - Rs. 18,982/-.

4-10-89

Accountal of articles less handed over, having been verified by Audit, the para was dropped.

The Committee, however, directed that the Department should issue instructions to all concerned that at the time of handing over charge the officer/official concerned shall be held responsible for the shortage for all times and would be answerable in this regard.

102. Para 5.7.17 Page 120 of Audit Report for the year 1984-85-Loss of Tarpaulines - Rs.17,000/-.

4-10-89

Subject to verification by Audit of remaining 14 tarpaulines, the para was dropped.

3-5-90

14 tarpaulines had been verified by Audit.

The para was settled.

103. Para 5.7.18 Page 120 of Audit Report for the year 1984-85-Theft of Gunny Bags for Wheat - Rs. 16,366/-.

2-5-90

Recovery and departmental action having been verified by Audit, the para was settled.

104. Para 5.7.19 Page 121 of Audit Report for the year 1984-85-un-recovered Wheat Bags -Rs. 13,321/-.

4-10-89

Accountal and deposit of the remaining bags having been verified by Audit, the para was dropped.

105. Para 5.7.20 Page 121 of Audit Report for the year 1984-85-Un-recovered Wheat Bags - Rs. 11,110/-.

4-10-89

As the verification had been done by Audit, the para was dropped.

106. Para 5.7.21 Page 122 of Audit Report for the year 1984-85-Excess Paychart of Shah Taj Charges - Rs. 10,325/-.

4-10-89

Distance having been reconciled and verified by Audit, the para was dropped.

107. Para 5.7.22 Page 122 of Audit Report for the year 1984-85-Enroute Shortage of Wheat - Rs. 8,917/-.

4-10-89

As deposit of the cost of entire quantity of shortage had been verified by Audit, the para was dropped.

108. Para 5.7.23 Page 123 of Audit Report for the year 1984-85-Loss of Wheat and Bags - Rs.8,846/-.

4-10-89

Verification having been done by Audit, the para was dropped.

109. Para 5.7.24 Page 123 of Audit Report for the year 1984-85-Loss of Tarpanline - Rs.7,000/-.

4-10-89

The Administrative Secretary was directed to take up the case, on personal level, with the Rice Export Corporation.

The para was kept pending.

3-5-90

The Department explained that 2 tarpaulines were recovered but yet to be verified by Audit whereas 5 tarpaulines were to be recovered and verified.

The Committee directed the Department to take up the matter with Rice Export Corporation and finalize the case within 2 months positively.

11-7-91

The Department explained that the case of write off had been referred to the Finance Department. The Committee directed that the Finance Department may expedite the case.

The para was kept pending.

110. Para 5.7.25 Page 124 of Audit Report for the year 1984-85-Incidental Charges Not Recovered - Rs. 6,224/-.

4-10-89

The Committee directed that the verification of incidentals should be got done by Audit within fifteen days.

Subject to verification by Audit, the para was dropped.

3-5-90

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

111. Para 5.8.1 Page 124 of Audit Report for the year 1984-85-Un-documented Wheat and Storage - Rs. 35,53,131/-.

3-5-90

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

112. Para 5.8.2 Page 125 of Audit Report for the year 1984-85-Payment against cancelled Purchase of Wheat - Rs. 11,280/-.

3-5-90

Necessary record relating to the para having been verified by Audit, the para was settled.

CHAPTER VI
FORESTRY, WILDLIFE AND FISHRIES DEPARTMENT

FORESTRY, WILDLIFE AND FISHERIES DEPARTMENT

The Committee examined the Accounts of Forestry, Wildlife and Fisheries Department in its meetings held on 6-3-1990 and 5-9-1991.

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Page 198 of Appropriation Accounts for the year 1984-85-Grant No. 23 - Misc (Wildlife)- Saving Rs. 5,20,001/- and Excess Rs. 1,49,600/-.

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

2. Page 253 of Appropriation Accounts for the year 1984-85-Grant No. 36- Development (Wildlife)- Saving Rs. 37,24,713/-.

6-3-90

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

3. Page 18-19 of Appropriation Accounts for the year 1984-85-Grant No. 5 - Forests.

6-3-90

The following items were settled:-

- | | |
|------------|---|
| (a) Excess | Rs. 1,05,487/- |
| (b) Excess | Rs. 16,78,268/-, Rs. 12/-, Rs. 17,132/- and Rs. 9,09,247/-. |
| (c) Saving | Rs. 3,129/- |

As to the expenditure increased on the scaping of High Court Building. The expenditure being unrecovered the Department was directed to get the same regularised by the Finance Department.

With the above observation. the item was settled.

4. Page 245-251 of Appropriation Accounts for the year 1984-85-Grant No. 36 - Development - 517 - Forestry (Development) - Excess Rs. 31,89,383/-.

6-3-90

The various items under this grant were discussed in detail. However, these were settled on the recommendation of the Audit Department.

5. Page 178 of Appropriation Accounts for the year 1984-85-Grant No. 19- Fisheries-Saving Rs. 5,56,824/-.

6-3-90

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

6. Page 253 of Audit Report for the year 1984-85-Grant No. 36-518- Fisheries - Excess Rs.19,89,703/-.

6-3-90

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

DRAFT PARA

FOR THE YEAR 1984-85

7. Para 6.1(1) Page 129 of Audit Report for the year 1984-85-Embezzlement of Stock Articles Worth Rs. 78,932/-.

6-3-90

The Department was directed to effect the recovery through arrears of land revenue.

The para was kept pending.

5-9-91

As per Audit comments, the account of stores valuing Rs. 48,589/- having been verified, the amount of the para had been reduced to Rs. 30,343/-. The Department stated that the same was recoverable from Mr. Riaz-ud-Din Ahmad, Forest Ranger, who had since been dismissed from service and the case for recovery of the amount as arrears of Land Revenue was being pursued with Deputy Commissioner, Dera Ghazi Khan and Deputy Commissioner, Sargodha. The Department was directed to pursue the case at personal level and expedite the recovery.

8. Para 6.2.(1) Page 129 of Audit Report for the year 1984-85-Food Stuff not Handedover Worth Rs. 11,55,953/-.

6-3-90

The Department was directed to effect the recovery through arrears of Land Revenue.

The para was kept pending.

5-9-91

According to Audit comments the account of Food stuff valuing Rs. 10,91,789/- had been verified reducing the amount of the para to Rs. 64,264/-. The Department stated that the same was also recoverable from Mr. Riaz-ud-Din Ahmad, Forest Ranger who was involved in Para 6.1.1 above. The Committee, repeated the same direction as in Para 6.1.1.

9. **Para 6.2(2) Page 130 of Audit Report for the year 1984-85-Shortage of Store Articles Worth Rs. 11,18,861/-.**

6-3-90

The Department was directed to effect the balance recovery expeditiously.

The para was kept pending.

5-9-91

According to Audit comments, the actual amount of this para worked out to Rs. 11,23,724/- and not Rs. 11,18,861/10. Item Nos. 1 to 43, 84, 85, 98 to 95, 97 to 105 for Rs. 1,40,837/60 had already been verified. Reconciliation/accountal/recovery in respect of Item No. 44 to 92 and 96 amounting to Rs. 9,82,887/- had also been verified. Moreover item worth 8,69,165/95 had also been reconciled and their accountal verified. A further recovery of Rs. 28,412/- had also been verified leaving an outstanding balance of Rs. 85,909/91. The Department stated that in this amount about 100 officials were involved. The Department gave a firm commitment that the whole amount would be recovered by September, 1992.

The para was settled subject to verification by Audit of the recovery of the entire amount.

10. **Para 6.2(3) Page 130 of Audit Report for the year 1984-85-Recorded Shortage of Food Commodities Worth Rs. 4,50,141/-.**

6-3-90

The para was dropped, subject to the observation of the Committee that the details may be got verified by the Audit.

11. **Para 6.2(4) Page 131 of Audit Report for the year 1984-85-Balance of Food Commodities Not Handover Worth Rs. 1,32,785/-.**

6-3-90

The para was settled subject to sanction of write off and its verification by Audit.

12. **Para 6.2(5) Page 131 of Audit Report for the year 1984-85-Shortage and Non-Accountal of Material Worth Rs. 95,102/-.**

6-3-90

On the recommendation of the Audit the para was settled.

13. **Para 6.2(6) Page 132 of Audit Report for the year 1984-85-Store Articles Un-Accounted for Worth Rs. 62,619/-.**

6-3-90

On the recommendation of the Audit, the para was settled.

14. Para 6.2(7) Page 132 of Audit Report for the year 1984-85-Contractor's Lease Money No. Credit to Government Rs. 46,718/-.

6-3-90

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

15. Para 6.2(8) Page 133 of Audit Report for the year 1984-85-Shortage of Store Articles Worth Rs. 34,435/-.

6-3-90

On the recommendation of the Audit, the para was settled.

16. Para 6.2(9) Page 133 of Audit Report for the year 1984-85-Mis-appropriation of Stores Worth Rs. 24,036/-.

6-3-90

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

17. Para 6.2(10) Page 134 of Audit Report for the year 1984-85-Bhal and Wire Not Accounted for Valuing Rs. 20,580/-.

6-3-90

The para was settled as recommended by the Audit.

18. Para 6.2(11) Page 135 of Audit Report for the year 1984-85-Shortage of Store Articles Worth Rs. 17,000/-.

6-3-90

Accounts/Consumption have been verified by the Audit, the para was settled.

19. Para 6.2(12) Page 135 of Audit Report for the year 1984-85-Shortage of Store Articles Worth Rs. 12,164/.

6-3-90

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

20. Para 6.3(1) Page 135 of Audit Report for the year 1984-85-Firewood Reauction at Reduced Price Amounting to Rs. 41,426/.

6-3-90

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

21. Para 6.3(2) Page 136 of Audit Report for the year 1984-85-Excess Rates Paid for Debris Disposal Amounting to Rs. 14,799/.

6-3-90

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

22. Para 6.3(3) Page 136 of Audit Report for the year 1984-85-Destruction of Stores Food Commodities Worth Rs. 12,259/.

6-3-90

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

23. Para 6.6(1) Page 137 of Audit Report for the year 1984-85-Cost of Timber Un-recovered Worth Rs. 5,040/.

6-3-90

Recovery having been made and verified by the Audit, the para was settled.

24. Para 6.7(1) Page 137 of Audit Report for the year 1984-85-Sub Standard Construction Material Used Worth Rs. 6,984/.

6-3-90

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

25. Para 6.8(1) Page 138 of Audit Report for the year 1984-85-Receipt of Purchased Plants Unconformed Valuing Rs. 3,06,832/.

6-3-90

The accountal/consumption of plants and stamps having been verified by the Audit, the para was settled.

1961-62

26. Para 13(1) Page 42 of Audit Report for the year 1961-62 Shortage of Firewood - Rs. 39,303/.

6-3-90

The para having already been settled by the Public Accounts Committee on 13-7-1987 was dropped.

27. Para 28 page 18 of Audit Report for the year 1963-64 Overpayment and Short Recoveries Rs. 2.82, 862/- Now Reduced to Rs. 19,640/-.

6-3-90

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

1967-68

28. Para 132(iii) Page 73 of Audit Report for the year 1967-68 Rs. 14,094/- Infuctuous Expenditure Reduced to Rs. 4,155/-.

6-3-90

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

1968-69

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

6-3-90

The para having already been settled by the Public Accounts Committee on 1-7-1987, the para was dropped.

1972-73

30. Para 38 Page 30 of Audit Report for the year 1972-73 Shortage of Forest Production Rs. 11,732/-

6-3-90

The para having already been settled by the Public Accounts Committee on 1-7-1987, the para was dropped.

CHAPTER VII
HEALTH DEPARTMENT

HEALTH DEPARTMENT

The Committee examined the Accounts of Health Department in its meeting held on 14-1-1990 and 13-5-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 93-94 of Appropriation Accounts for the year 1984-85 Grant No. 16 Health Services (Non-Development) Saving Rs. 5,54,65,582/-.
2. Page 230-31 of Appropriation Accounts for the year 1984-85 Grant No. 34 State Trading in Medical Stores and Coal- Excess Rs. 5,59,61,334/-.
3. Page 256 of Appropriation Accounts for the year 1984-85 Grant No. 36 Development Excess Rs. 6,65,17,460/-.

13-5-90

The Department stated that the saving of Rs. 5,54,65,582/- under Grant No. 16 and excesses of Rs. 5,59,61,344/- and Rs. 6,65,17,460/- under Grants No. 34 and 36 respectively were unavoidable and could not be foreseen.

The committee accepted the explanation of the Department being logical and recommended the regularization of the saving and excesses by the Finance Department of the Punjab.

It was the consensus that the excesses and surrenders were due to lack of proper financial monitoring coupled with lack of proper technical and qualified accounting staff for handing the accounts of the department. It therefore, follows that till such time the accounts of the Department are not maintained according to the established accounting practices, such financial irregularities will continue to recur.

Realizing the gravity of the situation, the Public Accounts Committee observed that the accounting system of the Health Department was required to be reorganized as a whole and recommended that the Department should take necessary steps in this regard.

DRAFT PARAS FOR THE YEAR 1984-85

4. Para 7.1.1 page 141 of Audit Report for the year 1984-85 Medicines/ Instruments Embezzled - Rs. 9,29,939/-.

14-1-90

The Department informed the Committee that they had taken up the matter with the S.S.P. at personal level and the said officer was now conducting the case under his supervision.

The Administrative Department was directed to pursue the case vigorously and the para was kept pending.

13-5-90

The para relates to the mis-appropriation of medicines worth Rs. 2,57,804/- by Mr. Muhammad Anwar Siddiqi, Ex-Store Keeper-cum Laboratory Assistant of Sir Ganga Ram Hospital, Lahore during the period 1980-81 to 1983-84. A case was registered by the Department with Police Station, Civil Lines vide FIR No. 83 dated 27-3-1984. The para came up before the public Accounts Committee on 14.1.1990 and the Department was directed to follow vigorously the investigation against the accused. It has been stated by the Department that the last D.O. letter was written to the Inspector General of Police, Punjab on 25.4.1990 but so far no response had been received from the police. The Committee observed that it was highly regrettable that the matter which related to the years 1980-81 to 1983-84 and for which a case was registered with the police in March 1984, still remains pending with the police and no challan has been completed so far despite the fact that the mis-appropriation was established from the record of the Department. The Committee was of the view that the police has failed to perform its primary functions efficiently. Therefore, to meet the ends of justice, it was essential that the senior Superintendent of Police, Lahore, Punjab, should appear before the Public Account Committee in its next meeting to explain the reasons for inordinate delay in the finalisation of the case mentioned above. At the same time, the Department should continue to pursue the case efficiently and vigorously.

The para was kept pending.

The Committee observed that it had already dropped the para subjects sanction of write off and its verification by the Audit. The para should not have come up before the Committee unless the efforts for write off had been exhausted.

5. Para 7.1.2 page 141 of Audit Report for the year 1984-85 Embezzlement of Hospital Stores - Rs. 2,12,280/-.

14-1-90

It was explained to the Committee that the defaulting official had been dismissed by the Department but he had gone in appeal to the Services Tribunal and the next date of hearing in the case was fixed for 5-2-1990. The case for embezzlement was pending in the court of Special judge, Anti Corruption and the next date of hearing has fixed for 11-2-1990.

The Committee directed the Department to pursue the case Vigorously.

The para was kept pending.

13-5-90

The Public Accounts Committee directed that the Department should follow the case of recovery of the involved amount as arrears of land revenue as also the case with the Anti-Corruption Establishment against the accused.

The para was kept pending.

6. Para 7.1.3 page 142 of Audit Report for the year 1984-85 Embezzlement of Cash Balance Rs. 2,10,970/-.

14-1-90

The Committee was informed that the recovery of Rs.87,985/- had been verified by the Audit. The Department was directed to move the case for the write off of the amount of Rs. 1,22,905/- from the competent authority as the defaulter had been hanged to death under the orders of the Military Court in some other case, therefore, the recovery was not possible to be made.

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

13-5-90

The Department stated that the accused official had already been convicted to capital punishment under the orders of the Military Court in some other case. The recovery was not possible from him. The case for sanction of write off was pending with the Finance Department.

The Finance Department promised to expedite sanction of write off.

The Committee observed that it had already dropped the para subject to sanction of write off and its verification by the Audit. The para should not have come up before the Committee unless the efforts for write off had been exhausted.

The para remains dropped subject to sanction of write off and its verification by the Audit.

7. Para 7.1.4 Page 142 of Audit Report for the year 1984-85 Bogns Deposit of Hospital Charges- Rs. 20,347/-.

14-1-90

Deposit of the recovered amount having been verified by the Audit, the para was dropped.

8. Para 7.2.1 Page 143 of Audit Report for the year 1984-85 Doubtful Disposal of Skimmed Milk- Rs. 4,99,000/-.

14-1-90

The Department was directed to recover the price of 527 bags of dried skimmed milk from the defaulters within three months.

The para was kept pending.

13-5-90

The Public Accounts Committee in its meeting held on 14.1.1990 had directed that the price of 527 bags of dried skimmed milk should be recovered from the defaulters within three months. However, it was noticed by the Public Accounts Committee that inspite of the clear directive of the Public Accounts Committee, the Department had been indulging in the process of getting write off of the involved amount. It was a clear breach of privilege not only of the Committee but also of the House. The Committee took a serious note of it and directed the Department to submit a detailed explanation in this regard. The revised working paper should be prepared and sent to the Assembly Secretariat within one month.

The para was kept pending.

9. **Para 7.2.2 Page 143 of Audit Report for the year 1984-85 Shortage of Medicines and Stores Rs. 1,20,811/-.**

14-1-90

Accountal/consumption of the remaining medicines worth Rs. 32,763/- should be get verified by the Audit.

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

13-5-90

Recovery of Rs. 5,076/55 and the accountal of medicines worth Rs. 27,686/78 had been verified by the Audit.

The para was dropped.

10. **Para 7.2.3 Page 144 of Audit Report for the year 1984-85 Store Articles Mis-appropriation - Rs. 1,16,076/-.**

14-1-90

Subject to Verification of the accountal of the articles by the Audit, the para was dropped.

13-5-90

Accountal of missing articles had been verified by Audit,

The para was dropped.

11. **Para 7.2.4 Page 144 of Audit Report for the year 1984-85 Embezzlement of Stores Rs.1,04,797/-.**

14-1-90

The Department explained that responsibility had been fixed upon the three defaulting officers and recoveries were being effected from them.

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

13-5-90

Recovery of Rs. 539/- and the accountal of Stores worth Rs. 1,04,258/- had been verified by the Audit.

The para was dropped.

12. **Para 7.2.5 Page 145 of Audit Report for the year 1984-85 Un-deposited Money Received as Purchase Fee Rs. 65,552/-.**

14-1-90

Subject to the recovery of balance amount and its verification by the Audit, the para was dropped.

13-5-90

It was stated by the Audit that no purchase fee was leviable on the patients of casualty/emergency department under the Orders of Government. The Audit recommended the para to be dropped.

The para was dropped.

13. **Para 7.2.6 Page 145 of Audit Report for the year 1984-85 Fictitious Issue of Medical Stores Rs. 59,764/-.**

13-5-90

Consumption/accountal of the entire items of medicines, costing Rs. 59,764/- having been verified by the Audit, the para was dropped.

14. **Para 7.2.7 Page 146 of Audit Report for the year 1984-85 Shortage of Store Articles Rs. 15,668/-.**

14-1-90

Subject to verification of the accountal of articles, valuing Rs 2,040/- by the Audit, the para was dropped.

13-5-90

Accountal of articles of the involved amount had been verified by the Audit.

The para was dropped.

15. **Para 7.2.8 Page 146 of Audit Report for the year 1984-85 Hostel Fee Mis-appropriation Rs. 14,752/-.**

14-1-90

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

16. **Para 7.2.9 Page 147 of Audit Report for the year 1984-85 Store Articles Mis-appropriation Rs. 14,370/-.**

14-1-90

As the Departmental Inquiry was under-way, the para was kept pending.

13-5-90

The Public Accounts Committee directed that the departmental inquiry against the concerned officials should be completed expeditiously and action taken accordingly.

The para was kept pending.

17. **Para 7.2.10 Page 147 of Audit Report for the year 1984-85 Tampered Indent of Medical Store Articles Rs. 13,062/-.**

14-1-90

Verification having been done by the Audit, the para was dropped.

18. **Para 7.2.11 Page 148 of Audit Report for the year 1984-85 Non-deposit of Ambulance Charges Rs. 12,505/-.**

14-1-90

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

13-5-90

Recovery of involved amount on account of ambulance charges had been verified by the Audit.

The para was dropped.

19. **Para 7.2.12 Page 148 of Audit Report for the year 1984-85 Electric Water Cooler Un-accounted for Rs. 10,000/-.**

14-1-90

Subject to verification by the Audit of the survey report and entry in the breakage book, the para was dropped.

13-5-90

The record had been verified by the Audit.
The Para was dropped.

20. **Para 7.2.13 Page 149 of Audit Report for the year 1984-85 Shortage of Medical Stores- Rs. 9,652/-.**

14-1-90

The Department was directed to pursue the case of recovery as arrears of land revenue.

The para was kept pending.

13-5-90

The Department was directed to pursue the case of recovery as arrears of land revenue efficiently and vigorously.

The para was kept pending.

21. **Para 7.3.1 Page 149 of Audit Report for the year 1984-85-Purchase of Methylated Spirit Loss through Departmental Delay Rs.2,56,200/-.**

14-1-90

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

22. **Para 7.4.1 Page 150 of Audit Report for the year 1984-85-Furniture Purchase in Violation of Rules Rs.3,79,029/-.**

14-1-90

The Committee directed that Department should seek approval of the competent authority regarding the over-payment made and get it verified by the Audit.

Subject to verification by the Audit, the para was kept pending.

13-5-90

On the recommendation of the Audit that the expenditure was within the competence of the Director General, Health Services, Punjab and that no irregularity was involved, the Public Accounts Committee dropped the para.

23. **Para 7.4.2 Page 151 of Audit Report for the year 1984-85-Splits in Purchase of Stationery Rs.1,90,901/-.**

14-1-90

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

24. **Para 7.4.3 Page 151 of Audit Report for the year 1984-85-Price Paid without Receipt of Dental Unit Rs. 40,000/-.**

14-1-90

Subject to regularisation of the advance payment made from Finance Department and its verification by the Audit, the para was dropped.

13-5-90

The Department was directed to pursue the matter with the Finance Department for obtaining sanction for regularisation of the advance payment.

Subject to regularisation by the Finance Department and its verification by the Audit, the para was dropped.

25. Para 7.4.4 Page 152 of Audit Report for the year 1984-85-Purchase of Medicines without Sanction and Quotation Rs.1,20,718/-.

14-1-90

The Department was directed to get the Ex-post facto sanction verified by the Audit.

Subject to verification, the para was dropped.

13-5-90

Ex-post facto sanction for purchase of Medicines had been verified by the Audit.

The para was dropped.

26. Para 7.4.5 Page 152 of Audit Report for the year 1984-85 Non-recovery of Income Tax from Firms at Source Rs.1,16,002/-

14-1-90

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

13-5-90

Documents regarding the payment of Income Tax by the firms concerned had been verified by the Audit.

The para was dropped.

27. Para 7.4.6 page 153 of Audit Report for the year 1984-85 Purchases beyond Competency of Hospital Use Items Rs.61,817/-

14-1-90

Ex-post facto Sanction having been verified by the Audit, the para was dropped.

28. Para 7.4.7 page 155 of Audit Report for the year 1984-85 Medical Equipment purchased by Collecting Quotations Personally Rs.37,380/-

14-1-90

Ex-post facto sanction having been verified by the Audit, the para was dropped.

29. Para 7.4.8 page 154 of Audit Report for the year 1984-85 Beyond Competency/ Expenditure on Finding of Journals Rs.28,920/-

14-1-90

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

30. para 7.4.9 page 155 of Audit Report for the year 1984-85 Non-deduction of Income Tax at Source from Suppliers Rs.28,578/-

14-1-90

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

13-5-90

Documents regarding the payment of income tax by the firms concerned had been verified by the Audit.

The para was dropped.

31. Para 7.4.10 page 155 of Audit Report for the year 1984-85 Cost of Refrigerators paid in Advance Rs.23,250/-

14-1-90

The para was dropped.

32. Para 7.4.11 page 156 of Audit Report for the year 1984-85 Demand Ceiling Pakes of Residential Telephone Charges Rs.11,668/- (part of Rs.17,571/-)

14-1-90

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

33. Para 7.4.12 page 156 of Audit Report for the year 1984-85 Non-deduction of Income Tax at Source from Suppliers Rs.6,523/-

14-1-90

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

34. Para 7.5.1 Page 157 of Audit Report for the year 1984-85 Trallors Purchase without Need - Rs. 24,02,315/-

14-1-90

Verification having been done by the Audit, the para was dropped.

35. Para 7.5.2 Page 157 of Audit Report for the year 1984-85-Excessive Prices Paid for Operation Theatre Fixtures - Rs. 4,31,925/-

14-1-90

Subject to verification by the Audit about the concurrence having been obtained from the Finance Department, the para was dropped.

13-5-90

Concurrence of the Finance Department had been verified by the Audit.

The para was dropped.

36. Para 7.5.3 Page 158 of Audit Report for the year 1984-85-Expensive Purchase of Imported Oxygen Equipment - Rs. 2,78,550/-.

14-1-90

Subject to verification by the Audit about the concurrence having been obtained from the Finance Department, the para was dropped.

13-5-90

Concurrence of the Finance Department having been verified by the Audit, the para was dropped.

37. Para 7.5.4 Page 158 of Audit Report for the year 1984-85-Un-required Purchase of Savlon - Rs. 1,92,000/-.

14-1-90

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

38. Para 7.5.5 Page 159 of Audit Report for the year 1984-85-Expensive Purchase of Imported Oxygen Equipment - Rs. 1,88,000/-.

14-1-90

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

13-5-90

Concurrence of the Finance Department having been verified by the Audit, the para was dropped.

39. Para 7.5.6 Page 159 of Audit Report for the year 1984-85-Purchase of Operating Table at Higher Rate - Rs. 1,71,500/-.

14-1-90

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

40. Para 7.5.7 Page 160 of Audit Report for the year 1984-85-Purchase of Un-needed Empty Drums - Rs. 1,41,163/-.

14-1-90

The Department was directed to fix responsibility and take disciplinary action against the defaulting officials within three months.

The para was kept pending.

13-5-90

It was stated that consumption of empty drums had been verified by the Audit. As for the disciplinary action against the defaulting officials, it had transpired that all of them have since retired and no action was possible to be taken against them as per the directive of Public Accounts Committee dated 14-1-1990.

In view of this position, the Committee reviewed its earlier directive and dropped the para.

41. Para 7.5.8 Page 160 of Audit Report for the year 1984-85-Medicines Purchased at Higher Rate - Rs. 42,300/-.

14-1-90

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

The Administrative Secretary was, however, warned by the Committee to be careful in future.

42. Para 7.5.9 Page 161 of Audit Report for the year 1984-85-Purchase of Def ective X-Ray Films - Rs. 36,930/-.

14-1-90

Verification having been done by the Audit, the para was dropped.

43. Para 7.5.10 Page 161 of Audit Report for the year 1984-85-Cloth Purchase beyond Requirement - Rs. 34,560/-.

14-1-90

Consumption of 800 yard of cloth having been verified by the Audit, the para was dropped.

44. Para 7.5.11 Page 162 of Audit Report for the year 1984-85-Extra Expenditure Due to Purchase of Stores at Higher Rate - Rs. 28,293/-.

14-1-90

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

45. Para 7.5.12 Page 162 of Audit Report for the year 1984-85-Purchase of Def ective X-Ray Machine - Rs. 16,816/-.

14-1-90

Verification having been done by the Audit, the para was dropped.

46. Para 7.5.13 page 163 of Audit Report for the year 1984-85-Medicines Rendered Un-useable after Expiry dates - Rs. 12,656/-

14-1-90

Verification having been done by the Audit, the para was dropped.

47. Para 7.6.1 Page 163 of Audit Report for the year 1984-85-Non-recovery of Electricity Charges - Rs. 2,32,580/-

14-1-90

Subject to the recovery of the balance amount of Rs. 12,202/- and its verification by the Audit, the para was dropped.

13-5-90

On the recommendation of the Audit, the para was dropped.

48. Para 7.7.1 Page 164 of Audit Report for the year 1984-85-Milk Powder Lost in Rail Transit - Rs. 34,000/-

14-1-90

The Department was directed to effect recovery from the defaulter within three months.

The para was kept pending.

13-5-90

Detailed explanation should be provided to the Public Accounts Committee in the revised working paper.

The para would be taken up alongwith Para No. 7.2.1 above.

The para was kept pending.

1972-73

49. Para 40 Page 30 of Audit Report for the year 1972-73-Read with Serial No. 26 Page 435 of Audit Report for the year 1984-85- Embezzlement and Forgery.

14-1-90

The para stood already settled.

50. Inspection Report - Serial No.9 Page No.448 of Audit Report for the year 1984-85

14-1-90

The item stood already settled.

CHAPTER VIII
HOME DEPARTMENT

HOME DEPARTMENT

The Committee examined the Accounts of Home Department in its meeting held on 5-3-1990 and 6-3-1990.

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Page 43 of Appropriation Accounts for the year 1984-85- Grant No. 10-GA - Home Department - Saving Rs. 1,26,013/-

5-3-90

Since the saving was less than 3 percent. and the item was settled.

2. Page 86-88 of Appropriation Accounts for the year 1984-85-13 - Police Excess - Rs. 2,82,86,829/-

5-3-90

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

3. Pages 58 to 71 of Appropriation Accounts for the year 1984-85- Grant No. 12 Jails - Saving Rs. 2,106/-, Rs. 800/-, Rs. 25,712/-, Excess- Rs. 40,00,941/-, Rs. 5,29,127/-, Rs. 2,07,241/- and Rs. 17,90,156/-

5-3-90

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

4. Review Note No.4 and 5 Page 59 of Appropriation Accounts for the year 1984-85

5-3-90

The Department was directed to expedite the submission of store accounts to Audit.

Subject to verification by the Audit, the items were settled.

5. Page 227 of Appropriation Accounts for the year 1984-85-Grant No. GA-32 - Civil Defence - Saving Rs. 1,21,06,603/-

5-3-90

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

DRAFT PARAS

FOR THE YEAR 1984-85

6. Para 8.1.1 Page 167 of Audit Report for the year 1984-85-Sale Proceeds of Jail Products not Deposited Rs. 17,869/-.

5-3-90

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

7. Para 8.2.1 Page 167 of Audit Report for the year 1984-85-Mis-Appropriations of Sports/Stock Articles Worth Rs. 1,79,886/-.

5-3-90

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

8. Para 8.2.2 Page 168 of Audit Report for the year 1984-85-Stores Issued to Police Station Un-confirmed Rs. 45,590/-.

5-3-90

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

9. Para 8.2.3 Page 168 of Audit Report for the year 1984-85-Store Articles Un-accounted for Rs. 13,175/-.

5-3-90

The para was settled.

10. Para 8.2.4 Page 169 of Audit Report for the year 1984-85-Usage of Stores Articles Un-concerned Rs. 9,005/-.

5-3-90

The recovery had verified by the Audit.

The para was settled.

11. Para 8.4.1 Page 169 of Audit Report for the year 1984-85-Typewriters Purchased in Violence of the Rules Rs. 2,97,400/-.

5-3-90

On the recommendation of the Audit the para was settled.

12. Para 8.4.2 Page 170 of Audit Report for the year 1984-85-Textile Materials Purchased through Split Sanctioned with Rs. 1,98,940/-.

5-3-90

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

13. Para 8.4.3 Page 170 of Audit Report for the year 1984-85-Expenditure beyond Ceiling on Residential Telephone - Rs. 1,08,712/-.

5-3-90

Subject to sanction of right of the excess expenditure, the para was settled.

14. Para 8.4.4 Page 171 of Audit Report for the year 1984-85-Conveyance Allowance Paid Alongwith Free Transport Rs. 69,700/-.

5-3-90

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

15. Para 8.4.5 Page 171 of Audit Report for the year 1984-85-Irregular Department Execution of Buildings Works - Rs. 43,680/-.

5-3-90

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

16. Para 8.4.6 Page 172 of Audit Report for the year 1984-85-Payment beyond Ceiling on Residential Telephone Charges- Rs. 40,271/-.

5-3-90

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

17. Para 8.4.7 Page 172 of Audit Report for the year 1984-85-Expenditure beyond Ceiling on Residential Telephone - Rs. 33,820/-.

5-3-90

On recommendation of the Audit, the para was settled.

18. Para 8.4.8 Page 173 of Audit Report for the year 1984-85-Mis-appropriation of Stores Rs. 26,285/-.

5-3-90

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

19. Para 8.4.9 Page 173 of Audit Report for the year 1984-85-Non-Deduction of Income Tax at Source from Suppliers Rs. 24,551/-.

5-3-90

The recovery had been verified by the Audit and the para was settled.

20. Para 8.4.10 Page 174 of Audit Report for the year 1984-85- Fans Purchased beyond Competency- Rs. 16,770/-.

5-3-90

- The explanation of the Department was accepted and the para was settled.
21. Para 8.4.11 Page 174 of Audit Report for the year 1984-85- Non-Deduction Income Tax at source from Suppliers Rs. 13,217/-.

5-3-90

- The recovery had been verified by the Audit and the para was settled.
22. Para 8.4.12 Page 175 of Audit Report for the year 1984-85- Payment beyond Ceiling on Residential Telephone Charges- Rs.10,282/-.

5-3-90

- On the recommendation of the Audit, the para was settled.
23. Page 8.4.13 Page 175 of Audit Report for the year 1984-85- Non-Deduction of Income Tax at Source from Suppliers Rs. 8,888/-.

5-3-90

- The explanation of the Department was accepted and the para was settled.
24. Para 8.4.14 Page 176 of Audit Report for the year 1984-85- Non-Deduction of Income Tax at Source from Suppliers for Rs. 8,157/-.

5-3-90

- The explanation of the Department was accepted and the para was settled.
25. Para 8.4.15 Page 176 of Audit Report for the year 1984-85- Non-Deduction of Income Tax at Source from Suppliers for Rs. 7,486/-.

5-3-90

- The para was settled.
26. Para 8.4.16 Page 177 of Audit Report for the year 1984-85- Kikar Wood Un-accounted for Rs. 5,395/-.

5-3-90

- The account had been verified and the para was settled.
27. Para 8.5.1 Page 177 of Audit Report for the year 1984-85- Un-economical Piece Material Purchased at Rs. 31,738/-.

5-3-90

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

28. Para 8.6.1 Page 178 of Audit Report for the year 1984-85-Beyond Ceiling Payment of Residential Telephone Charges for Rs. 43,187/-.

5-3-90

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

29. Para 8.7.1 Page 178 of Audit Report for the year 1984-85- Beyond Ceiling Payment of Residential Telephone Charges Rs. 44,901/-.

5-3-90

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

30. Para 11, Page 385 of Audit Report for the year 1984-85-Short Realization of Government Revenue Amounting to Rs. 25,785/-.

6-3-90

The reply furnished by the Department was not found convincing by the Committee. It was therefore directed that the responsibility be fixed on those officers/officials who failed to circulate the Government Notification leading towards the loss of huge Revenue to the Provincial Government.

The para was kept pending.

31. Para 12 Page 386 of Audit Report for the year 1984-85-Internal Audit Check System.

6-3-90

As recommended by the Audit, the Committee directed the Finance Department to make arrangements for effective internal check system.

With the above observation, the item was dropped.

32. Para 13 Page 387-88 of Audit Report for the year 1984-85-Delay in Disposal of Inspection Reports.

6-3-90

The Audit Department pointed out that a number of inspection reports were pending finalization with the Department. The Committee directed that Department to keep a Liaison with the Audit Office for early settlements of the reports in question.

Subject to above observation, the item was settled.

33. Para 14 Page 388 to 396 of Audit Report for the year 1984-85- Comparative Statements of Receipts.

6-3-90

The Audit Department pointed out that the reconciliation of Accounts Figures had not been carried out by the Department well in time. The Committee directed the Department to approach the Audit Department for early reconciliation of figures.

With the above observation, the item was settled.

CHAPTER IX

INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of the Industries and Mineral Development Department in its meeting held on 7-3-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Page 49 of Appropriation Accounts for the year 1984-85 Grant No. 10-GA-Industries and Mineral Development Department- Saving Rs. 2.85.050/-.

7-3-90

The Department was directed to be careful in future and surrender the savings well in time for utilization the same elsewhere. The Department was further directed to reconcile the figures with the Audit Department well in time.

The item was settled subject to above observation.

2. Page 211 of Appropriation Accounts for the year 1984-85 Grant No. 29 Stationery and Printing Saving Rs. 15.81.603/-.

7.3.90

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

3. Page 254 of Appropriation Accounts for the year 1984-85 Grant No. 30-Development-494- Others, Punjab Mineral Development Corporation- Saving Rs. 22,00,000/-.

7-3-90

The Audit Department pointed out that the Administrative Department had failed to reconcile the figures in time.

The Committee directed the Department to be careful in future regarding reconciliation work. The Department was advised to contact the officer not below the rank of Deputy Accountant-General of Audit Department for reconciliation purposes.

The item was settled subject to the above observations.

4. Page 282 of Appropriation Accounts for the year 1984-85 Grant No.44-Loans to Municipalities Port Funds - Loans to Punjab Mineral Development Corporation -Excess Rs. 9.79.000/-.

7-3-90

The Audit Department pointed out that the Administrative Department had failed to reconcile the figures in time.

The Committee directed the Department to be careful in future regarding reconciliation work. The Department was advised to contact the officer not below rank of Deputy Accountant-General of Audit Department for reconciliation purposes.

The item was settled subject to the above observations.

5. Page 254 of Appropriation Accounts for the year 1984-85 Grant No. 36-Development - Grant in Aid to Punjab Small Industries Corporation - Saving Rs. 1,70,32,000/-.

7-3-90

The Audit Department stated if the Administrative Department had taken pains to reconcile the figures in time, the wrong booking could be corrected. The Committee directed the Department to be careful in future.

The item was settled subject to above observations.

6. Page 267 of Appropriation Accounts for the year 1984-85 Grant No. 39 Industrial Development- 722-Non-Financial Instructions in the Project of Punjab Small Industries Corporation - Saving Rs. 10,00,000/-.

7-3-90

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

7. Page 282 of Appropriation Accounts for the year 1984-85 Grant No. 44 - Loans to Municipalities Port Funds- Loans to Punjab Industries Corporation- Excess Rs. 27,75,990/-.

7-3-90

The Committee directed the Administrative Department to be careful in future regarding reconciliation of figures with the Audit Department well in time so that variations could be settled well before the time. The item was settled subject to above observation.

8. Pages 185 - 187 of Appropriation Accounts for the year 1984-85 Grant No. 22- Industries Excess Rs. 5,63,983/- Rs. 4,55,528/- Rs. 20,992/- Rs. 13/- Rs.11,153/- and Saving Rs. 679/- Rs. 19/-, Rs. 1,52,978/-, Rs. 100/- and Rs. 63,05,920/-.

7-3-90

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

9. Page 230 of Appropriation Accounts for the year 1984-85 Grant No. 34 State Trading in Medical Stores and Coal Saving Rs. 1,33,03,627/-.

7-3-90

On the recommendation of the Audit, the item was settled.

10. Page 254 of Appropriation Accounts for the year 1984-85 Grant No. 36- Development -8-571 - Administration Saving Rs. 3,00,000/-.

7-3-90

The Audit Department observed that the Administrative Department was unable to

reconcile the figures well in time. The Administrative Department assured the Committee not to repeat such lapses in future.

The item was however dropped.

11. Page 254 of Appropriation Accounts for the year 1984-85 Grant No. 36- Development - 5- 579 - Others Scholarship Stipends - Excess Rs. 45,02,006/-.

7-3-90

The Audit Department observed that the Administrative Department was unable to reconcile the figures well in time. The Administrative Department assured the Committee not to repeat such lapses in future.

The item was however dropped.

12. Page 254 of Appropriation Accounts for the year 1984-85 Grant No. 36-Development- 5 Balancing and Modernization of Wool Spining and Weaving- Saving Rs. 64,65,890/-.

7-3-90

The Audit Department observed that the Administrative Department was unable to reconcile the figures well in time. The Administrative Department assured the Committee not to repeat such lapses in future.

The item was however dropped.

13. Page 254 of Appropriation Accounts for the year 1984-85- 36- Development-6- Fasibility Studies and Publication Saving Rs. 3,10,000/-.

7-3-90

The Audit Department observed that the Administrative Department was unable to reconcile the figures well in time. The Administrative Department assured the Committee not to repeat such lapses in future.

The item was however dropped.

14. Note 4 Page 187 of Appropriation Accounts for the year 1984-85 Store Accounts relating to Shahdara Weaving and Finishing Institute for the year 1978-79 to 1983-84 as Supplied by the Department have been included in this Compilation Store Accounts for the year 1984-85 were Not Supplied by the Department.

7-3-90

The Administrative Department explained that the Store Accounts for the year 1984-85 were supplied to the Accounts/General, Punjab on 3.4.1986.

The Accountant-General, Punjab stated that the store Accounts for the year 1984-85 were being printed in the Appropriation Accounts for the year 1987-88.

DRAFT PARAS

FOR THE YEAR 1984-85

15. Para 9.2.1 Page 181 of Audit Report for the year 1984-85 Cash Shortage Rs. 23, 867/-.

7-3-90

The Department stated that the shortage has been accounted for and get verified by the Audit. As to the para, the explanation of the Department was accepted and the para was settled.

16. Para 9.3.1 Page 181 of Audit Report for the year 1984-85 Non-Deduction of Income Tax at Source from Suppliers- Rs. 55,039/-.

7-3-90

The Committee directed the Department to recover the amount from the defaulters through arrears of land revenue.

The para was kept pending.

16-9-91

The Department gave an undertaking to the Committee that the outstanding balance of 27,000/-, would be recovered from the contractors, through Collector, Lahore.

The para was settled subject to verification by the Audit.

17. Para 9.4.1 Page 182 of Audit Report for the year 1984-85 Uncompetitive purchase of yarn Rs. 17,50,080/-.

7-3-90

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

18. Para 9.4.2 Page 182 of Audit Report for the year 1984-85- Unsanctioned Advance Payment for Yarn-Rs 17.17. 800/-.

7-3-90

The Department stated that the purchase was made in accordance with the prescribed procedure as laid down by the Government and the payment was made after complying with all the required formalities.

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

19. Para 9.4.3 Page 183 of Audit Report for the year 1984-85- Un-competitive purchase of Yarn Rs. 11.97.226/-.

7-3-90

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

20. Para 9.4.4 Page 183 of Audit Report for the year 1984-85- Trainees Stipends Unauthorised Rs. 1.30.053/-.

7-3-90

Subject to sanction of Finance Department for the enhancement of Stipend of Rs. 60/- to Rs. 150/- and its verification by Audit, the para was settled.

21. Para 9.4.5 Page 184 of Audit Report for the year 1984-85 Split Purchases of Yarn- Rs. 77.710/-.

7-3-90

Subject to Verification of record by the Audit, the para was settled.

22. Para 9.4.6 Page 184 of Audit Report for the year 1984-85 Payment of Un-entitled Stipend Rs 45,818/-.

7-3-90

The para was settled subject to sanction of the Finance Department for the enhancement of stipend and its verification by Audit.

23. Para 9.5.1 Page 185 of Audit Report for the year 1984-85 Escalation of Tarpauline Price- Rs. 2.94. Million.

7-3-90

The Committee directed the Department to constitute an inquiry Committee to find out the facts and submit its report to the Committee in the next meeting.

The Para was kept pending.

16-9-91

In Compliance with the public Accounts Committee's directive, the Department submitted an inquiry report into the facts of the case. According to this report a preliminary and a regular inquiry had already been held into the draft para. One Azmat Akhtar, the then dealing Assistant had been held responsible for tampering with the lowest quotation in the first instance which ultimately lead to re-floating of the tender. However, the decision to cancel the first tender and call the second tender had been taken by the Standing Purchase Committee comprising Secretary, Industries and Mineral Development Department, Additional Finance Secretary and Deputy Secretary, Expenditure and Planning (Dev), Finance Department, after due consideration of all the options available.

In view of the report submitted by the Department, the Public Accounts Committee-I observed that the Government had suffered a heavy loss by not negotiating with the tenders in the first instance and by re-floating the tender, as pointed out by the Audit, yet the retendering had been made in good faith by a Committee, duly represented by the Finance Department. The Committee, however, directed that suitable action under E & D Rules should be taken against the official who had been held responsible for tampering with the tender.

24. Para 9.5.2 Page 186 of Audit Report for the year 1984-85-Un-necessary Purchase of Yarn and Chemicals - Rs. 11,11,536/-.

7-3-90

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

CHAPTER X
IRRIGATION AND POWER DEPARTMENT

IRRIGATION AND POWER DEPARTMENT (CIVIL SIDE)

The committee examined the Accounts of Irrigation and Power Department in its meeting held on 4-2-1990 and 16-9-1991.

DRAFT PARAS FOR THE YEAR 1984-85

1. Para 10-4-1 Page 189 of Audit Report for the year 1984-85-Beyond Ceiling Payment of Residential Telephone Charges- Rs-10,570

4-2-90

The Committee directed that the Department Should pursue the recovery of the Telephone Charges from all concerned officers. The committee further directed that Departments should check out monthly statement of the dues of all the officers so that vigilance could be kept against the bill of various officers.

16-9-91

Additional Secretary, Irrigation and Power gave a commitment to recover the amounts of Rs. 3,050/14 and Rs. 1,310/78 outstanding against Mr. M-Khan, Deputy Secretary (G) and Mian Bashir Ahmad, Deputy Secretary (Admn), Respectively, and also to move for write off of amount of Rs. 3,944/90 outstanding against Mr. Saad Haroon Mehmood, Secretary, Irrigation and Power Department.

The para was settled subject to recovery/write off and its verification by Audit.

2. Para 10-4-2 Page 189 of Audit Report for the year 1984-85-un-Accounted for Stationery Rs-8,063

4-2-90

Entries having been verified by Audit, The para was settled.

3. Para 10-4-3 Page 190 of Audit Report for the year 1984-85 Payment of Travelling Allowance Beyond Title- (Rs-5,242)

4-2-90

Recovery having been made and verified, the para was settled.

4. Para 10-7-1 page 190 of Audit Report for the year 1984-85 Theft of cash (Rs-62-101-)

4-2-90

The Department stated that the theft had been reported to the police and the case is pending in the court. Meanwhile Departmental Inquiry was held and chowkidar was held responsible who was dismissed. Case for write off of the loss of the stolen amount has been taken up with the Finance Department.

The para was kept pending.

5. Para 10-7-1 page 190 of the Audit Report for the year 1984-85- theft of Cash (Rs-62,101)

16-9-91

The Department stated that the theft had been reported to the Police. The Chowkidar responsible for the theft had since been dismissed from service and the case for write off of Rs-62,101 has been taken up with the Finance Department. The Committee decided to settle the para subject to write off sanction and its verification by Audit.

CHAPTER XI
LABOUR DEPARTMENT

LABOUR DEPARTMENT

LABOUR DEPARTMENT

The Committee examined the Accounts of Labour Department in its meeting held on 6-3-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Pages 197 of Appropriation Accounts for the year 1984-85 Grant No. 23 Mis-MINES LABOUR WELFARE ORGANIZATION Saving Rs. 31,176/-

6-3-90

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

2. Page 195 of Appropriation Accounts for the year 1984-85 Grant No. 23 Mis-413 Professional/Technical Training Centres Saving Rs. 28,73,627/-

6-3-90

The Committee observed the Department should have surrendered the saving well in time to the Finance Department so that the same could be utilized elsewhere.

The Department was directed to be careful in future. With the above observation, the item was settled.

3. Page 194 of Appropriation Accounts for the year 1984-85-Grant No. 23 - Misc - Justice Law Courts - Excess -

6-3-90

The Department was directed to reconcile the figures with the Audit. With the above observation, the item was settled.

4. Page 194 of Appropriation Accounts for the year 1984-85 Grant No. 23 Misc-Directorate of Labour Welfare Excess Rs. 12,54,810/-

6-3-90

The item was settled.

5. Page 195 of Appropriation Accounts for the year 1984-85 Grant No. 23 Misc-Minimum Wages Board Saving Rs. 1,910/-

6-3-90

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

6. Page 47 of Appropriation Accounts for the year 1984-85 Grant No. 10 GA-Labour Department Saving Rs. 1,36,391/-

6-3-90

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

7. Page 194 of Appropriation Accounts for the year 1984-85 Grant No. 23 Misc-Labour Courts Saving Rs. 25,694/-

6-3-90

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

DRAFT PARAS FOR THE YEAR 1984-85

8. Para 11.41 Page 192 of Audit Report for the year 1984-85 Non-Execution of Mortgage Bond after Drawal of House Building Advance Rs. 84,216/-

6-3-90

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

Subject to this observation, the para was kept pending.

9. Para 11.5.1 Page 192 of Audit Report for the year 1984-85 Non-Recovery of Income Tax Rs. 12,690/-

6-3-90

The first part of the para was settled. As regards the second part, relating to recovery of Income Tax of Rs. 7,894/- the Department was directed to take up the matter with high officers of Income Tax Department.

With the above observation, the second part of the para was kept pending.

CHAPTER XII

LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

The Committee examined the Accounts of the Law and Parliamentary Affairs Department in its meeting held on 15-8-1989 and 6-3-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Grant No. 10 "000-General Admn" page 45 of Appropriation Accounts for the year 1984-85 Saving Rs. 19,992/-

15-8-89

The Department stated that the saving of Rs. 11,800/-, Rs. 7,300/- and Rs. 892/- was due to the posting of officers drawing less pay or for vacant posts which came to 2% of the total grant, which was permissible.

The Public Accounts Committee-I accepted the explanation of the Department that the saving of 2% was negligible. *The item was settled with the remarks that in future the surrender should be made well in time.*

2. Grant No. 11 000-General Administration-010-Organ of State Oil Law Division/Department Page 55 of Appropriation Accounts for the year 1984-85 Saving Rs. 19,982/-

15-8-89

Solicitors Department

Saving of Rs. 19,982/- was within the permissible limit of 2%. Therefore, the Public Accounts Committee dropped the item with the observation that in future the surrender should be made in time.

Mufassil Establishment-Saving Rs. 4,02,413/-

The Department stated that the savings occurred because of non-recruitment of posts which were sanctioned in the revised Budget in March, 1985 and there was very little time for the process of recruitment to be completed and to reach a final figure for surrender.

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

Advocate General, Punjab, Lahore-Saving Rs. 77,326/-

The saving of Rs. 77,326 was within the permissible limit of 2%. The public Accounts Committee accepted the explanation of the Department and dropped the item.

210-Justice Law officers- Administrator General and Official Trustee-Saving Rs. 7,467

The explanation of the Department was accepted and the item was dropped. However, the Public Accounts Committee observed that the Department should remain vigilant for surrendering the surplus amount well in time, so that this amount could be utilized elsewhere.

LAHORE HIGH COURT, LAHORE

3. Page 55-57 of Appropriation Accounts for the year 1984-85 Grant no. 11 Administration of Justice- Saving Rs.20,989 Rs. 6,83,524 Rs.6,923 and Rs.81,804

6-3-90

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

**DRAFT PARAS
FOR THE YEAR 1984-85**

4. Para 12.2.1 Page 195 of Audit Report for the year 1984-85-Cash with Drawal Un-accounted for Rs. 4,49,952

6-3-90

The Audit department pointed out that the Department had not made transfer entry in the relevant books well in time which meant irregularity. However, the Department was directed to produce relevant record to the Audit for Verification.

Subject to above observation the para was settled.

5. Para 12.4.1 Page 195 of Audit Report for the year 1984-85- Advance unaccounted for by Judge rs. 17,148

6-3-90

The Department was directed to produce relevant record of the Audit for verification.

Subject to above observation the para was dropped.

6. Para 12.4.2 Page 196 of Audit Report for the year 1984-85- Furniture Purchase without Competency.

15-8-89

Sanction for the regularisation of the expenditure had already been issued and verified by audit.

The para was dropped on the recommendation of the audit.

CHAPTER XIII
LIVE STOCK AND DAIRY DEVELOPMENT DEPARTMENT

LIVE STOCK AND DAIRY DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of the Live Stock and dairy Development Department in its meeting held on 7-3-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. **PAGE 48 OF APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85 GRANT NO. 10- GA- LIVE STOCK AND DAIRY DEVELOPMENT DEPARTMENT SAVING RS. 1,22,807**

7-3-90

The Committee directed the Department to depute some responsible persons for reconciliation work with the Accountant General, Punjab. The Committee further directed that the reconciliation of figures should have been done with the Audit department before the printing of Audit Reports.

The Item was however settled.

2. **Pages 179-182 of Appropriation Accounts for the year 1984-85- Grant No. 20-VTY- Saving Rs. 50,81,052**

7-3-90

The explanation of the Department was accepted and all the items relating to saving of Rs. 50,81,052 were settled.

3. **Page 245 of Appropriation Accounts for the year 1984-85 Grant No. 36 Development 516 Animal Husbandary Saving Rs. 5,40,035**

7-3-90

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

DRAFT PARAS FOR THE YEAR 1984-85

4. **Para 13.2.1 Page 198 of Audit Report for the year 1984-85 Non-Accountal of Store Articles Rs. 19,590/-**

7-3-90

Recovery having been effected and verified by Audit, the para was settled.

5. **Para 13.2.2 Page 198 of Audit Report for the year 1984-85 Non-Deposit of Sale Proceeds of Poultry Products Rs. 9,579/-**

7-3-90

Recovery having been effected and verified by Audit, the para was settled.

6. **Para 13.3.1 Page 199 of Audit Report for the year 1984-85 Non-Deduction of Income Tax at Source From Suppliers Rs. 3,703/-**

7-3-90

The para was dropped.

7. **Para 13.4.1 Page 199 of Audit Report for the year 1984-85 Procedural Violation in Purchase of Live Stock Rs. 4,96,289/-**

7-3-90

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

8. **Para 13.4.2 Page 200 of Audit Report for the year 1984-85 Non-Recovery of Income Tax at Source From Suppliers Rs. 12,520/-**

7-3-90

The para was settled.

9. **Para 13.4.3 Page 200 of Audit Report for the year 1984-85 Non-Deduction of Income tax at Source from Suppliers Rs. 10,317/-**

7-3-90

Recovery of Income Tax/ Exemption Certificates were verified by Audit. The para was settled.

10. **Para 13.5.1 Page 201 of Audit Report for the year 1984-85 Poultry Feed Purchased without Proper Contractual Arrangement Rs. 5,786/-**

7-8-90

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

11. **Para 13.6.1 Page 201 of Audit Report for the year 1984-85 Non-Recovery of Lease Money from Pateldars Rs. 5,77,199/- Part of Rs. 10,59,639/-**

7-3-90

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

12. **Para 13.6.2 Page 202 of Audit Report for the year 1984-85 Sale of Chicks at Reduced Rates Rs. 30,365/-**

7-3-90

The para was settled.

13. **Para 13.6.3 Page 202 of Audit Report for the year 1984-85 Non-Recovery of Income Tax from Contractors Rs. 24,695/-**

7-3-90

Full recovery having been effected and verified by Audit, the para was settled.

14. **Para 13.6.4 Page 203 of Audit Report for the year 1984-85 Non-Recovery of House Rent Rs. 19,449/-**

7-3-90

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

15. **Para 13.6.5 Page 203 of Audit Report for the year 1984-85 Government Shares of Crop: Yield Not Recovered Rs. 17,325/-**

7-3-90

The para was settled.

16. **Para 13.7.1 Page 204 of Audit Report for the year 1984-85 Theft of Buffalo Rs. 9,425/-**

7-3-90

The para was settled.

CHAPTER XIV

LOCAL GOVERNMENT AND PURAL DEVELOPMENT DEPARTMENT

LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT

LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of Local Government and Rural Development Department in its meeting held on 15-3-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 46 of Appropriation Accounts for the year 1984-85 Grant No. 10 GA Local Government and Rural Development Department Saving Rs. 5,68,458/-

15-3-90

The explanation of the Department was accepted by the Committee and the item was settled. The Department was however, directed that in future the savings should be surrendered well in time for utilization of the same elsewhere.

2. Page 217 of Appropriation Accounts for the year 1984-85 Grant No. 31 Miscellaneous Punjab Local Council Election Authority Saving Rs. 1,74,901/-

15-3-90

The item was settled with the direction that the Department should be careful in future in surrendering the savings well in time so that the same could be utilized elsewhere.

3. Page 215 of Appropriation Accounts for the year 1984-85 Grant No. 31 Miscellaneous Local Government Training Institute Lalamusa Saving Rs. 1,387/-

15-3-90

Since the saving was within limit prescribed by Public Accounts Committee, the item was settled.

4. Page 217 of Appropriation Accounts for the year 1984-85 Grant No. 31 Miscellaneous Engineering Staff at Divisional Level Saving Rs. 49,779/-

15-3-90

Since the saving was within the limit prescribed by Public Accounts Committee, the item was settled.

**DRAFT PARAS
FOR THE YEAR 1984-85**

5. Para 14.6.1 Page 207 of Audit Report for the year 1984-85 Unrecovered Rent of Building Rs. 1,65,900/-

15-3-90

The Committee directed the Department to get the recovery of Rs. 65,492/- verified by the Audit and efforts be made to recover the balance expeditiously.

The para was kept pending.

16-9-91

The Department stated that an amount of Rs. 59,292/- and Rs. 17,200/- had since been recovered from PAD & SC and Hayat and Sons respectively and efforts were being made for recovery of the balance amount of Rs. 89,408/-

The para was kept pending, until the amount was recovered or got written off.

CHAPTER XV
PLANNING AND DEVELOPMENT DEPARTMENT

PLANNING AND DEVELOPMENT DEPARTMENT

The Committee examined the Accounts of the Planning and Development Department in its meeting held on 4-8-1990.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Grant No. 10-GA-032- Planning and Development Department - Page 45 of Appropriation Accounts for the year 1984-85 Excess Rs. 18,49,310/-
2. Grant No. 10-GA-032- Planning - Abad - Rawalpindi Page 53 of Appropriation Accounts for the year 1984-85 Saving Rs. 18,53,680.
3. Grant No. 31-Misc- 032- Planning and Development Department Page 215 of Appropriation Accounts for the year 1984-85- Saving Rs. 26,330.

4-8-90

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

4. 31-Misc- Grant- In-Aid to PERI of Appropriation Accounts for the year 1984-85

4-8-90

As there was no variation, no explanation was required.

5. 23-Misc-Department - Bureau of Statistics-Provincial Statistics Page 197 of Appropriation Accounts for the year 1984-85-Excess of Rs. 2,41,665/-

4-8-90

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

6. Grant No. 36- Development -Planning and Development -032- Planning Page 257 of Appropriation Accounts for The year 1984-85 -Saving of Rs. 18,64,852

4-8-90

The Department was directed to reconcile the figures in time in future.

However, the item was settled.

DRAFT PARAS FOR THE YEAR 1984-85

7. Para 15.2.1 Page 210 of Audit Report for the year 1984-85- Excess Purchase and Pilferage of Curtains Rs. 9,176-

4-8-90

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

8. Para 15.4.1 Page 210 of Audit Report for the year 1984-85 Piecemeal Purchase of Furniture Rs. 75,941/-

4-8-90

The explanation of the department was accepted and the para was dropped.

9. Para 15.4.2 Page 211 of Audit Report for the year 1984-85- Expenditure on Seminar Without Sanction- Rs. 20,000-

4-8-90

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

10. Para 15.4.3 Page 211 of Audit Report for the year 1984-85 - Drawal of Advance for Prizes Without Sanction- Rs.20,000-

4-8-90

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

CHAPTER XVI

SERVICES, GENERAL ADMINISTRATION AND INFORMATION DEPARTMENT

SERVICES, GENERAL ADMINISTRATION AND INFORMATION DEPARTMENT

The Committee examined the Accounts of Services, general Administration and Information Department in its meeting held on 15-8-1989, 5-3-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Pages 44-45 of Appropriation Accounts for the year 1984-85 Grant No. 10-GA
5-3-90

(i) Saving Rs. 3,64,568

The item was settled with the direction that the Department should surrender the savings well in time so that the same could be utilized elsewhere.

(ii) Excess Rs. 4,75,994

The explanation of the Department was accepted and on the recommendation of the Audit, the item was settled.

(iii) Saving Rs. 6,97,75,697

The item was settled with the direction that the Department should surrender the savings well in time so that the same could be utilized elsewhere.

2. Page 53 of Appropriation Accounts for the year 1984-85 Grant No. 10-GA Anti Corruption Establishment Saving Rs. 18,72,335

5-3-90

The explanation of the Department was accepted and on the recommendation of the Audit, the item was settled.

3. Page 50 of Appropriation Accounts for the year 1984-85 Grant No. 10-GA Staff Training Institute Saving Rs. 70,900

5-3-90

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

PUNJAB PUBLIC SERVICE COMMISSION APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

4. Page 50 of Appropriation Accounts for the year 1984-85 Grant No. 10-Ga Punjab Public Service Commissioner Excess Rs. 6,23,092.

5-3-90

The Committee directed the Department to reconcile the figures with the Audit Department as soon as possible.

Subject to Reconciliation of figures, the item was dropped.

DRAFT PARAS FOR THE YEAR 1984-85

5. Para 16.1.1 Page 215 of Audit Report for the year 1984-85 Cash Not Accounted for Rs. 2,29,855.

5-3-90

The Departmental action against the defaulting officers/officials had since been completed.

It was further informed that examination fee in the form of Cash/Money order has been done away with in order to safeguard against embezzlement.

The Public Accounts Committee directed that subject to the regularization of the expenditure by the Finance Department, account of transaction in the Cash Register and their verification by the audit, the para was settled.

5-3-90

The Department explained that there was no mis-appropriation involved in the case. Rather the omission occurred due to non posting of payment vouchers in the cash Book. The Department further intimated that the official for this negligence had been penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already approached the Finance Department for relaxation in rules in order to regularise the matter.

The para was dropped subject to approval of relaxation of rules by the finance Department and its verification by the Audit.

6. Para 16.1.2 Page 215 of Audit Report for the year 1984-85 Cash Embezzlement Rs. 53,000

15-8-89

The Departmental action against the defaulting officers/officials had since been completed.

It was further informed that examination fee in the form of Cash/Money Order has been done away with in order to safeguard against embezzlement.

The Public Accounts Committee directed That subject to the regularization of the expenditure by the Finance Department, accountal of transactions in the Cash Register and their verification by the Audit, the para was settled.

5-3-90

The Department explained that there was no misappropriation involved in this case. Rather the omission occurred due to non posting of payment vouchers in the Cash Book. The Department further intimated that the official for this negligence had penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already approached the Finance Department for relaxation of the rules by the Finance Department and its verification by the Audit.

7. Para 16.1.3 Page 216 of Audit Report for the year 1984-85- un-deposited Receipts Rs. 5,617.

15-8-89

The Departmental action against the defaulting officers /official han since been completed.

It was further informed that examination fee in the form of Cash /Money Order has been done away with in order to safeguard against embezzlement.

The Public Accounts committee directed that subject to the regularization of the expenditure by the Finance Department accountal of transactions in the Cash Register and their verification by the Audit, the para was settled.

5-3-90

The Department explained that there was a no mis-appropriation involved in this case. Rather the omission due to non posting of payment vouchers in the Cash Book. The Department further intimated that the official for this negligence had penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already approached the Finance Department for relaxation in rules in order to regularise the matter.

The para was dropped subject to approval of relaxation of rules by the Finance Department and its verification by the Audit.

8. Para 16.4.1 Page 216 of Audit Report for the year 1984-85- Beyond Ceiling Payemnt of Residential Telephone Charges Rs. 4,73,956.

5-3-90

The Department explained that the Telephones Calls were made for official purposes and the omission for non maintenance of up-To date record will not be repeated. The Committee however Directed the Department to be careful in future.

The para was dropped.

9. Para 16.4.2 Page 217 of Audit Report for the year 1984-85 Un- Paid Advertisement Charges Rs. 42,576.

15-8-89

The Departmental action against the defaulting officers /officials had since been completed.

It was further informed that examination fee in the form of Cash /Money Order Has been done away with in order to safeguard against embezzlement.

The Public Accounts Committee directed that subject to the regularization of the expenditure by the Finance Department,accountal of transactions in the Cash Register and their verification by the Audit. the para was settled.

15-3-90

The Derpartment explained that there was no mis-appropriation involved in this case. Rather the omission was due to non posting of payment vouchers in the Cash Book. The Department further intimated that the official for this negligence had penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already appoched the Finance Department for relaxation in rules in order to regularise the matter.

The para was dropped subject to approval of relaxation of rules by the Finance Department and its verification by the Audit.

INFORMATION AND CULTURE DEPARTMENT

10. Para 16.4.3 Page 217 of Audit Report for the year 1984-85 - Beyond Ceiling Payment Residential Telephone Charges - Rs. 28,400/-

16-9-91

The para was settled subject to sanction of write off and its verification by Audit.

11. Para 16.6.1 Page 218 of Audit Report for the year 1984-85 Non-recovery of Private Telephone Calls/Telephone Bills- Rs. 49,625/-

Department was directed to effect the recovery if any during the current financial year on account of residential telephone. Also, the Department was required to maintain proper record of the residential calls for future.

The para was dropped.

12. Para 16.8.1 Page 218 of Audit Report for the year 1984-85 Documentation on Expenditure Not Forthcoming Rs. 1,44,415/-

15-8-89

The Departmental action against the defaulting officers/officials had since been completed.

It was further informed that examination fee in the form of Cash/Money Order has been done away with in order to safe-guard against embezzlement.

The Public Accounts Committee directed that subject to the regularization of the expenditure by the Finance Department, accountal of transactions in the Cash Register and their verification by the Audit, the para was settled.

5-3-90

The Department explained that there was no mis-appropriation involved in this case. Rather the omission was due to non posting of payment vouchers in the Cash Book. The Department further intimated that the official for this negligence had penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already approached the Finance Department for relaxation in rules in order to regularise the matter.

The para was dropped subject to approval of relaxation of rules by the Finance Department and its verification by the Audit.

13- Para 16-8-2 Page 219 of Audit Report for the year 1984-85 Fee Not Deposited in Treasury Rs. 64,432/-

15-8-89

The Departmental action against the defaulting officers/officials had since been completed.

It was further informed that examination fee in the form of Cash/Money Order has been done away with in order to safe-guard against embezzlement.

The Public Accounts Committee directed that subject to the regularization of the expenditure by the Finance Department, accountal of transactions in the Cash Register and their verification by the Audit, the para was settled.

5-3-90

The Department explained that there was no mis-appropriation involved in this case. Rather the omission occurred due to non posting of payment vouchers in the Cash Book. The Department further intimated that the official for this negligence had penalized under the relevant rules. Since there had been a regularization from the rules, the Department had already approached the Finance Department for relaxation in rules in order to regularise the matter.

The para was dropped subject to approval of relaxation of the rules by the Finance Department and its verification by the Audit.

CHAPTER XVII

SOCIAL WELFARE DEPARTMENT

SOCIAL WELFARE DEPARTMENT

SERVICES , GENERAL ADMINISTRATION AND INFORMATION DEPARTMENT

The Committee examined the Accounts of Social Welfare Department in its meeting held on 7-3-1990 and 16-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Pages 215-216 of Appropriation Accounts for the year 1984-85 Grant No. 31 Misc-Saving Rs. 7,153/- Rs. 14,530 Rs. 82,345/- and Rs. 4,125/-

7-3-90

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

2. Page 216 of Appropriation Accounts for the year 1984-85 Grant No. 31 Misc-Excess Rs. 7,680/-

7-3-90

As recommended by the Audit the item was settled.

3. Page 256 of Appropriation Accounts for the year 1984-85 Grant No. 36 Development-Saving Rs. 4,09,467/-

7-3-90

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

4. Page 283 of Appropriation Accounts for the year 1984-85 Grant No. 44 Loans to Municipalities Port Funds-Saving Rs. 63,000/-

7-3-90

The Audit stated that the Administrative Department could not submit the claim well in time due to which the saving occurred. The Committee directed the Department to be careful in future.

Subject to such direction, the item was settled.

**DRAFT PARAS
FOR THE YEAR 1984-85**

5. Para 17.1.1. Page 223 of Audit Report for the year 1984-85 Embezzlement of Hostel Rent Rs. 22,278/-

7-3-90

The Committee directed the Department to take disciplinary action against the defaulters and submit its report to the Public Accounts Committee in its next meeting. However, the case being sub-judice, the para was kept pending.

16-9-91

The working paper had been received from the Department, but the Secretary, Social Welfare Department did not attend the meeting. The Committee directed that he might be written to attend the next meeting positively.

CHAPTER XVIII
MISCELLANEOUS
VARIOUS DEPARTMENTS

MISCELLANEOUS FINANCE DEPARTMENT

The Committee examined the Accounts of various Departments regarding Losses, Defaultations in its meeting held on 4-8-1990.

DRAFT PARAS FOR THE YEAR 1984-85

- 1- Para 1.1 Page 227 of Audit Report for the year 1984-85- Fraudlent Drawal of Money by a Bogus Firm Rs. 5,53,90,707/-

4-8-90

It was stated that out of total amount of Rs. 5,53,90,707/- Rs. 5,02,04,856/86 have been recovered and got deposited into Government Accounts. Balance amount of Rs. 51,95,850/14 was still recoverable.

The Committee directed that the remaining amount may either be got recovered or sanction of its write off be obtained. The para was dropped subject to recovery or sanction of write off, as the case may be, alongwith the action taken against the defaulting officers.

- 2- Para 1.2 Page 228 of Audit Report for the year 1984-85 Fraudulent Drawal on Account of Commutations/Gratuities Rs. 16,64,848/-

4-8-90

It relates to the fraudulent drawal on account of preparing bogus authorities of commutations/gratuities in favour of fictitious pensioners to the tune of Rs. 16,64,848/-. The matter was sub-judice. The Committee directed that the matter may be pursued with the Court for expeditious decision for criminal action as well as for recovery of the amount fraudulently withdrawn.

The para was kept pending.

- 3- Para 1.3 Page 228 of Audit Report for the year 1984-85 Fraudulent Drawal of Money Rs. 10,67,500/-

4-8-90

It was stated that out of total amount of Rs. 10,67,500/-, Rs. 1,03,000/- had been recovered which had to be got verified. Case was presently sub-judice. The Committee was directed to pursue the case for expediting decision.

The para was kept pending.

- 4- Para 1.5 Page 230 of Audit Report for the year 1984-85 Fraudulent Drawal of G.P. Fund, Gratuity, Pension on Bogus Authorities to the Tune of Rs. 3,25,717/-

4-8-90

Out of this, so far the following amounts have been recovered:-

- (1) Rs. 34,300/- from Habib Bank Limited, Circular Road, Faisalabad and Deposited into Faisalabad Treasury.
- (2) Rs. 44,980/-, Rs. 2,412/-, Rs. 2,730/- and Rs. 1,370/60 have been recovered from United Bank Limited, sadar Branch, Multan Cantt; Bank of Bahawalpur, National Bank of Pakistan, Multan and National Bank of Pakistan, Multan respectively and deposited in the Multan Treasury.

Regarding the balance amount of Rs. 1,42,643/-, it was still recoverable from National Bank of Pakistan, Multan and the Bank had gone into appeal and the case was still under trial.

Regarding defaulted amount of Rs. 95,073/- from Rawalpindi Treasury, no recovery has so far been made.

The Committee directed that recoveries of the balance amounts may be expedited which may be got verified. The cases with the Courts may also be pursued vigorously.

The para was however kept pending.

5. Para 1.6 Page 231 of Audit Report for the year 1984-85 Fraudulent Drawal of G.P. Fund, Final Payments to the Tune of Rs. 2,61,789/-

4-8-90

This para relates to Accountant General, Punjab instead of the finance Department. The para was pended on the request of Accountant General, Punjab.

6. Para 1.8 Page 232 of Audit Report for the year 1984-85 Fraudulent Drawal of House Building Advance to the Tune of Rs. 1,50,750/-

4-8-90

The para relates to Accountant General, Punjab. It was settled subject to the recovery of the balance amount and its verification by Audit, as the part recovery had been made from the culprit Nayyar-ul-Islam.

7. Para 1.9 Page 233 of Audit Report for the year 1984-85 Fraudulent Drawal of House Building Advance Rs. 1,50,320/-

4-8-90

It relates to Accountant General, Punjab instead of Finance Department. The case was presently sub-judice in the Court of Law. As such the para was pended on the request of Accountant General, Punjab.

8. Para 1.11 Page 235 of Audit Report for the year 1984-85 Fraudulent Drawal of salary Rs. 71,098/-

4-8-90

It was stated that the entire amount had been recovered and deposited in the Government Treasury. Departmental action against the culprits too had been finalized.

The para was settled subject to verification by Audit.

9. **Para 7.2 Page 237 of Audit Report for the year 1984-85 Irregular Authorisation of Gratuity/Pension to the Tune of Rs. 62,970/-**

4-8-90

It was stated that over-paid amount had been adjusted in the revised P.P.O. but disciplinary action against the defaulters had not yet been completed. The para was pending on the request of Accountant General, Punjab.

The Department explained that it relates to minor saving of 1.07% which was on account of the fact that vacant Ministerial Post had not been filled.

The Committee accepted the explanation and settled the item.

971-72

10. **Para 35 Page 40 of Audit Report for the year 1971-72**

4-8-90

The Department explained that sanction of regularization of expenditure had been verified by Audit.

The para was therefore settled.

1972-73

11. **Para 27 Page 26 of Audit Report for the year 1972-73 Read with at Sr.No. 13 page 434 of Audit Report for the year 1984-85.**

4-8-90

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

CHAPTER-XIX

HOUSING, PHYSICAL AND ENVIRONMENTAL PLANNING DEPARTMENT

The Committee examined the Accounts of Housing, Physical and environmental planning Department in its meetings held on 10-10-89, 11-10-89, 12-10-89, 13-1-90, 10-4-90, 11-4-90, 12-4-90, 12-8-91, 13-8-91, 15-8-91, and 4-9-91.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 271 of Appropriation Accounts for the year 1984-85 Grant No. 41-Roads and Bridges-312-314-Other Bridges.

13-1-90

There being no excess or saving. No explanation required.

2. Page 272 of Appropriation Accounts for the year 1984-85-Grant No. 41 Roads and Bridges-312-312-Other Highways Roads.

13-1-90

There being no excess or saving. As such no explanation required.

3. Page 282 of Appropriation Accounts for the year 1984-85-Grant No.44 Loans to Municipalities port Funds etc.

13-1-90

Loans to F.D.A. (WASA) Saving Rs.11,98,93,933/-

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

HOUSING AND PHYSICAL PLANNING DEPARTMENT DRAFT PARAS-1984-85

1. Para 1 (1) page 288 of Audit Report for the year 1984-85-Excess payment of Rs. 80,338/-

10-10-89

The explanation furnished by the Department was not acceptable to the Committee, the Committee directed to the Department to institute an inquiry into the irregularity pointed out by the Audit in this para, fix the responsibility of the excess payment made, recover the amount from the officers for responsible, besides taking disciplinary action against them. The action should be completed within 2 months.

The para was kept pending.

2.

10-4-90

The Administrative Department failed to submit the working papers well in advance. The Committee took a serious note for the lapse on the part of the department and decided to postpone the meetings to be held on 10-4-90, 11-4-90 and 12-4-90. The department expressed deep regrets. However, the Committee decided to consider the business dated 10-4-90 & 11-4-90 on the next day i.e. on 11-4-1990 and 12-4-1990 respectively. The department expressed deep regrets and assured the Committee that it will be careful in future and would manage to supply the working papers in accordance with the Public Accounts Committee directives circulated by SGA-Information Department vide their D.O. letter No. SOG-IV/Budget/ FA/ 85-86/ Assembly, dated 16-12-1989.

The meeting was adjourned to meet again on 11-4-90.

11-4-90.

The Committee directed that the action required in the matter should be completed within two months.

The para was kept pending.

12-8-911984-85

The Committee was informed that the recovery had been effected and got verified by the Audit. Moreover, disciplinary action against the officer at fault had been completed and as a result stern warning issued to him.

The para was settled.

3. Para 1 (2) page 288 of Audit Report for the year 1984-85-Excess payment of Rs. 63,069/-

10-10-89

The Director General, H & PP's letter dated 7-4-1987, stated by the Department to have been sent to the Audit, had not been received by the Audit. The Committee directed that the department should get the relevant record verified by the Audit, within a fortnight.

Subject to the aforesaid Audit Verification, the para was settled.

4. Para 1 (3) page 288 of Audit Report for the year 1984-85-Excess payment of Rs. 57,129/-

10-10-89

The Committee directed that for the present the Department should pursue the Civil Suit through a responsible officer, manage to get the stay vacated and effect the recovery from the contractor.

The Committee further directed that after the decision of the Civil Suit by the Court, the department should hold an inquiry into the financial irregularity pointed out in this para, fix the responsibility and take disciplinary action against the officer found responsible besides recovery of the amount involved.

The para was kept pending.

11-4-90

It was reported that the matter was sub-judice, next date of hearing being 12-5-1990.

The para was kept pending.

12-8-91

1984-85

The department explained that the matter was sub-judice and next date of hearing had been fixed for 19-3-1992. The department was advised to pursue the vigorously.

The para was kept pending.

5. Para 1 (4) page 289 of Audit Report for the year 1984-85-Excess payment of Rs. 53,060/-

10-10-89

The Committee did not accept the explanation of the Department. The Committee directed that the Department should institute an inquiry into the financial irregularity pointed out by the Audit in this para, fix the responsibility, effect the recovery besides taking disciplinary action against the officers found responsible for it. The action should be completed within 2 months.

The para was kept pending.

11-4-90

It came to the notice of the Public Accounts Committee that the directive given by it earlier was not carried out by the Department and the department came up with a fresh stand. The Committee took exception to it and directed that the directive already given should be implemented and a report submitted to the Assembly secretariat within a period of two months. The Committee further observed that persons responsible for giving wrong information to the Public Accounts Committee should be proceeded against.

The para was kept pending.

12-8-91

The Committee was informed that revised technical sanction and administrative approval had since been issued and the department had produced the record for verification to the Audit. The para was settled, subject to verification by the Audit.

6. Para 1 (5) page 289 of Audit Report for the year 1984-85- Excess payment of Rs. 38,100/-
10-10-89

The department explained that a part of the amount involved had since been recovered. The Committee directed that the balance recovery should be effected expeditiously.

The para was kept pending.

11-4-90

It was stated that amount involved in the para had been recovered. Subject to verification of recovery by the Audit, the was dropped.

7. Para 1 (6) page 289 of Audit Report for the year 1984-85- Excess payment of Rs. 34,800/-
10-10-89

The Department explained that the total amount involved had since been recovered. The Committee inquired why the responsibility for this financial irregularity had not been fixed. The Committee directed that the Department should take disciplinary action against the officer responsible for it and submit compliance report within 2 months.

The para was kept pending.

12-8-91

The Committee was informed that recovery of Rs. 34,800/- had been effected and got verified by the Audit. Moreover, departmental inquiry had also been completed.

The para was settled.

8. Para II (I) page 291 of Audit Report for the year 1984-85- Non-recovery of Government dues from Contractor Rs. 1,26,923/-
10-10-89

The Department explained that efforts were made to recover the balance amount of Rs. 39,464/- from the contractor. The Committee made further queries, whether any notice had been issued to the contractor for the balance recovery? Whether other Divisions had been informed of the outstanding amount against contractor? What was the date of last communication to the Contractor? Under what clause the Department had proceeded against the contractor and whether that was legally a right course of action? The Department expressed its inability to make reply to these queries as they had not brought the relevant record with them.

The para was kept pending. The Department was advised to come with all the relevant record next time.

11-4-90

The Committee was informed that the department was proceeding according to the

directives of the Public Accounts Committee and efforts were being made to recover the involved amount as arrears of land revenue through Deputy Commissioner, Multan.

The para was kept pending.

12-8-91

The department intimated that the balance recovery would have been effected by the next meeting.

The para was kept pending.

9. Para II (2) page 291 of Audit Report for the year 1984-85- Non-recovery of Government dues from contractor etc Rs. 46,747/-

10-10-89

The Committee did not accept the explanation of the department. The Committee directed that the sum of Rs. 46,747/- should be recovered either from the contractor or from the officer at fault ~~besides taking disciplinary action against him, and this action should be completed within two months.~~

The para was kept pending.

11-4-90

The Committee observed that the directive given by it on 10-10-1989 should be implemented and a report submitted to the Assembly Secretariat.

The Committee also observed that the case with the Deputy Commissioner for recovery as arrears of land revenue should be pursued by a senior officer personally.

The para was kept pending.

12-8-91

The department was pursuing the case of recovery of the outstanding dues from the contractor as arrears of land revenue, through the Deputy Commissioner.

The para was kept pending.

10. Para II (3) page 292 of Audit Report for the year 1984-85- Non-recovery of Government dues from contractor etc Rs. 8,756/-

10-10-89

The para was settled.

11. Para II (4) page 292 of Audit Report for the year 1984-85- Non-recovery of Government Dues from contractor etc Rs. 92,744/-

10-10-89

The Committee directed the department to reconcile the figures with the Audit and recover the outstanding balance.

The para was kept pending.

11-4-90

It was reported that the recovery of the entire amount had been made.
The Committee settled the para subject to verification of recovery by audit.

12. Para II (5) page 292 of audit Report for the year 1984-85- Non-recovery of Government dues from contractor etc Rs. 49,783/-

10-10-89

The department explained that the contractor from whom the amount was to be recovered had filed a Civil Suit and the Court had appointed an Arbitrator. The Committee made further queries. When did the Contractor go to the court and on what grounds? Whether any stay against the recovery had been granted by the Court? What action was taken by the Department for the recovery before the institution of the Civil Suit? Why arbitrator was accepted by the Department? The Department was simply unable to make replies to these queries.

The Committee took a serious notice of the casual and careless attitude of the H & PP officers attending the meeting who had come unprepared for the meeting although the notice of meeting had been served on them on 16-9-1989. The Chairman expressed his displeasure the state of affairs and advised them to be careful in future.

The para was kept pending.

12-8-91

The Department Explained that prima facie the Sub Engineer concerned was at fault in this case. An inquiry had already been initiated against him. The disciplinary action was expected to be finalised by 31-8-1991.

The para was kept pending.

13. Para II (6) page 292 of Audit Report for the year 1984-85- Non-recovery of Government Dues from Contractor Rs. 14,800/-

10-10-89

The department explained that the total recovery had since been effected. The para was settled, subject to verification of the recovery by the Audit.

12-8-91

Full recovery had been made and got verified by the audit.

The para was settled.

14. Para II (7) page 293 of Audit Report for the year 1984-85- Non-recovery of Government dues from Contractor Rs. 12,349/-

10-10-89

The para was settled.

15. **Para II (8) page 293 of Audit Report for the year 1984-85- Non-recovery of Government dues from Contractor (Rs. 85,268/-)**

10-10-89

The Committee observed that the Audit had pointed out this matter in 3/83 while the contractor went to the Civil Court in 4/86 as such the Department had slept over the case for 3 years. The Committee also wanted to know if any stay against the recovery had been granted, it not, why recovery had been stopped.

The Committee directed that the Department should vigorously pursue the case in the court and effect recovery from the contractor in other works under the Department, besides taking disciplinary action against the officials responsible for the delay.

The para was kept pending.

11-4-90

It was reported that the matter was sub-judice. The Committee directed that the case should be pursued vigorously.

The para was kept pending.

12-8-91

The Committee was informed that the matter was sub-judice.

The para was kept pending.

16. **Para II (9) page 293 of Audit Report for the year 1984-85 Non-recovery of Government Dues from Contractors. (Rs. 1,83,261/-)**

10-10-89

With regard to the 1st part of the para relating to the recovery of Rs. 1,67,032/32 the Committee directed that the Department should reconcile the position with the Audit, besides effecting the recovery.

This part of the para was kept pending.

The 2nd part of the para relating to the recovery of Rs. 16,228/80, was settled, subject to the verification of the recovery by the Audit.

**(HOUSING PHYSICAL AND ENVIRONMENTAL PLANNING DEPARTMENT)
(MULTAN DEVELOPMENT AUTHORITY, MULTAN)**

17. **Para 1 (1) page 310 of Audit Report for the year 1984-85-Excess payment etc to the contractor Rs. 11,032/-**

10-10-89

In view of the Audit comments, the para was settled.

18. Para II (1) page 311 of Audit Report for the year 1984-85- Non-recovery of Government Dues from Contractor etc Rs. 27,801/-

10-10-89

In view of the Audit Comments, the para was settled.

19. Para II (2) page 311 & 12 of Audit Report for the year 1984-85-Non-recovery of Government dues from contractor etc (Rs. 12,386/-)

10-10-89

In view of the audit comments, the para was settled.

20. Para 3 page 312 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc Rs. 7,97,654/-

10-10-89

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

**(PUBLIC HEALTH ENGINEERING DEPARTMENT)
(SOUTH ZONE)**

DRAFT PARAS FOR 1984-85

21. Para (II) 2 page 300 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc (Rs. 39,864/-)

11-10-89

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

22. Para (I) page 294-95 of Audit Report for the year 1984-85-Excess payment to contractor etc (Rs. 8,500/-)

11-10-89

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

23. Para (I) 2 page 295 of Audit Report for the year 1984-85-Excess payment to contractor (Rs. 82,260/-)

11-10-89

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

24. Para 1 (3) page 295 of Audit Report for the year 1984-85-Excess payment to contractor (Rs. 1,15,926/-)

11-10-89

The Committee directed that the department should effect recovery of the amount of Rs. 1,15,926/- besides taking disciplinary action against the persons at fault.

The para was kept pending.

11-4-90

The Committee took a serious note of the fact that instead of complying with the directive of the Public Accounts Committee, department came up with new explanation. This was very unfair on the part of the administrative Department.

The Department was deirected to implement the directive of Public Accounts Committee given on 11-10-1989.

The para was kept pending.

12-8-91

The department explained that technical sanction and administrative approval had since been issued to cover the item rate. The department contained that Superintending Engineer was competent to give such sanction. The department was advised to produce all the relevant record including the rate analysis. Comparative rate to the Audit for verification, immediately so that the para might be reconsidered on 15-8-1991.

On 15-8-1991, the Audit informed that the department had not produced the record to them. The departmental representative had brought some record in the meeting but the same could not be checked by the Audit there.

The Committee directed that the department might get the record checked and verified by the Audit before the next meeting to be held in September.

**(PUBLIC HEALTH ENGINEERING DEPARTMENT)
(NORTH ZONE)
1984-85**

25. Para (i) 4 page 295 of Audit Report for the year 1984-85-Excess payment to contractor Rs. 23,111/-

11-10-89

1984-85

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

26. Para (i) 5 page 296 of Audit Report for the year 1984-85-Excess payment to contractor Rs. 12,917/-

11-10-89

1984-85

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

27. Para (i) 6 page 296 of Audit Report for the year 1984-85-Excess payment to Contractor Rs. 99,719/-

11-10-89

1984-85

The Administration Department informed the Committee that the case was sub-judice and the next date of hearing had been fixed for 2nd December, 1989. The Committee directed that the department should pursue the case vigorously and also take disciplinary action against the officer responsible for making this excess payment to the contractor.

The para was kept pending.

11-4-90

The case regarding the recovery of excess payment from the contractor concerned was pending in the court.

As for the disciplinary action, the Committee directed that it should be completed within two months.

The para was kept pending.

12-8-91

The Chairman pointed out that the Working Paper for the meeting was not delivered to the Members well in time. The department apologised for the same and promised to be careful in future.

12-8-91

According to the Audit Comments the para had already been reduced to Rs. 75,719/-. The department explained that in the court case filed by the contractor against the recovery, the next date of hearing had been fixed 10-9-1991. As regards disciplinary action against the officials concerned, the department explained that inquiry report furnished to the Audit. The Audit explained that they had made certain observations on the inquiry report replies to which were awaited from the department.

The para was kept pending.

28. Para (i) 7 page 297 of Audit Report for the year 1984-85-Excess payment to Contractor (Rs. 18,715/-)

11-10-89

1984-85

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

29. Para (i) 8 page 297 of Audit Report for the year 1984-85-Excess payment to Contractor (Rs. 3,000/-)

11-10-89

1984-85

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

30. Para (i) 9 page 297 of Audit Report for the year 1984-85-Excess payment to Contractor (Rs. 22,688/-)

11-10-89

1984-85

In view of the recommendation by the Audit, the para was dropped.

31. Para (i) 10 page 297 of Audit Report for the year 1984-85-Excess payment to Contractor (Rs. 14,325/-)

11-10-89

1984-85

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

32. Para (II) 1 page 299 of Audit Report for the year 1984-85-Non-recovery of Government Dues from Contractor etc (Rs. 1,81,232/-)

11-10-89

The Department was directed to make strenuous efforts for recovery of the balance amount of Rs. 1,81,232/- and also pursue the case vigorously besides taking disciplinary action against the persons responsible for faulty supervision of work and non-recovery of Government dues.

The para was kept pending.

11-4-90

The case was pending sub-judice in the court of Law. The Committee directed that the inquiry reports should be sent to the Audit for examination.

The para was kept pending.

12-8-91

The department explained that in this case the Special Judge, Anti-Corruption had awarded 6 months imprisonment and fine of Rs. 50,000/- each to the contractor and the Sub Engineer. The Contractor had however gone in appeal in the High Court.

The Audit pointed out that in spite of the conviction of the accused, the loss of Government money worth Rs. 1,81,232/- still stood recoverable.

The Committee advised the department to refer the case, with full facts, to the Law Department for advice on the legal issues involved, with view to safeguarding the interest of the Government.

HOUSING, PHYSICAL & ENVIRONMENTAL PLANNING DEPARTMENT (M.D.A.)

33. Para II (3) page 312 of Audit Report for the year 1984-85-Non-recovery of Government Dues from Contractor etc. Rs. 6,37,434/-

11-4-90

Recovery of the amount involved had been made and got verified by the Audit.

The para was settled.

34. Para (II) 3 page 300 of Audit Report for the year 1984-85-Non-recovery of Government dues from Contractor etc. (Rs. 1,08,717/-)

11-10-89

The Committee was informed by the Audit that the stock worth Rs. 1,08,716/50 had not been accounted for since 1977. The Committee directed the department either to produce the record showing receipt back of the said stock and its consumption or to effect recovery from the persons responsible for this irregularity besides taking disciplinary action against them.

The para was kept pending.

11-4-90

The department was directed that Public Health Engineering (South), Lahore should be asked to produce the record of accountal/ disposal of material to Audit.

Subject to verification by Audit, the para was settled.

12-8-91

After a detailed discussion the audit observed that the para could be settled if the Administrative Secretary certified that there was nothing fictitious in the receipt/ issue of stock worth Rs. 1,08,716/50, as pointed out by the Audit in this para. The para was settled, subject to the production of said certificate to Audit within 15 days.

35. Para (II) 4 page 300 of the Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 58,820/-

11-10-89

1984-85

Subject to the regularisation of the loss by the competent authority and its verification by the Audit, the para was dropped.

DIRECTIVE

The Committee desired that a general directive should be issued to all the departments that

they should furnish to the Committee a list of all the machinery on their stock, which is in working condition of serviceable or un serviceable.

36. Para (ii) 5 page 300 of Audit Report for the year 1984-85-Non-recovery of Government Dues from Contractor etc. Rs. 95,394/-

11-10-89

1984-85

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

37. Para (ii) 6 page 301 of Audit Report for the year 1984-85-Non-recovery of Government Dues from Contractor etc. (Rs. 2,55,888/-)

11-10-89

1984-85

Material having been accounted for and verified by Audit, the para was dropped.

38. Para (ii) 7 page 307 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. (Rs. 2,11,744/-)

11-10-89

1984-85

The Committee directed that the department should produce the relevant record to Audit for verification and take disciplinary action against the officer who could not recover the public money from the contractor.

The para was kept pending.

11-4-90

The department stated that full amount had been recovered which would be got verified. Subject to verification, the para was dropped.

39. Para (ii) 8 page 301 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. (Rs. 14,546/-)

11-10-89

1984-85

Subject to the disciplinary action against the persons at fault and its verification by the Audit, the para was dropped.

40. Para (ii) 9 page 302 of Audit Report for the year 1984-85 Non-recovery of Government Dues from contractor etc Loss of M.B. No. 4481.

11-10-89

1984-85

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

41. Para (ii) 10 page 302 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 52,403/-

11-10-89

1984-85

The explanation of the department was found satisfactory and the para was dropped.

42. Para (ii) II page 302 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. (Rs. 56,132/-)

11-10-89

1984-85

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

43. Para (iii) 1 page 305 of Audit Report for the year 1984-85 Shortage of Stores (Rs.7,688/-)

11-10-89

1984-85

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

44. Para (iii) 2 page 305 of Audit Report for the year 1984-85-Shortage of Stores (Rs.18,605/-)

11-10-89

1984-85

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

45. Para (iii) 3 page 305 of Audit Report for the year 1984-85-Shortage of Stores (Rs.11,130/-)

11-10-89

1984-85

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

46. Para (iii) 4 page 306 of Audit Report for the year 1984-85 Shortage of Stores (Rs. 8,700/-)

11-10-89

1984-85

Verification of the write off and accountal of material having been already made by the Audit, the para was dropped.

47. Para (iii) 5 page 306 of Audit Report for the year 1984-85-Shortage of Stores
(Rs. 12,570/-)

11-10-89

1984-85

The Administrative Department informed the Committee that recovery had since been effected and would be got verified by Audit. Subject to verification by Audit, the para was dropped.

48. Para (iii) 6 page 306 of Audit Report for the year 1984-85-Shortage of Stores
(Rs. 3,20,481/-)

11-10-89

1984-85

The Committee directed that the Departmental figures and the Audit figures may be reconciled and efforts may be made to recover the loss.

The para was kept pending.

11-4-90

It was reported that the department had completed action in the matter.
Subject to its verification, the para was dropped.

49. Para (III) 7 page 306 of Audit Report for the year 1984-85 Shortage of Stores
(Rs. 10,100/-)

11-10-89

In view of the verification of the recovery by the Audit, the para was dropped.

50. Para I (I) page 314 of Audit Report for the year 1984-85-Non-recovery of Government
Dues from Contractor etc. (Rs. 53,940/-)

12-10-89

The department was directed to pursue the case vigorously. The Sub-Committee already constituted to consider the para (I) 15/III would also look into the complete record pertaining to this para alongwith terms of reference submitted to the arbitrator.

The para was kept pending.

11-4-90

The department stated that the matter concerning these paras was decided upon by the Arbitrators appointed by the Chief Minister, namely Brig. Muhammad Sadiq, Raja Akhtar and Mr. Abdul Salam in favour of the contractor allowing them an amount of Rs. 34,78,000/- including interest. The department went in appeal and the court kept the amount of the award in tact with the exception of the amount of the interest which was disallowed. Thus the not payable amount was reduced by Rs. 10,13,230/- being interest charges.

The Public Accounts Committee accepted the explanation of the department and settled all above paras.

51. Para I (2) page 314 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 1,06,620/-

12-10-89

The Committee directed that the relevant record should be produced to Audit and the matter should be got reconciled.

Subject to satisfaction of Audit, the para was dropped.

The meeting was then adjourned.

11-4-90

The department stated that recovery from the contractor concerned had been effected and verified by the Audit.

Subject to verification of final bill of the contractor, the para was dropped.

52. Para i (3) page 315 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 1,40,600/-

12-10-89

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

53. Para I (4) page 315 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractors etc. Rs. 20,48,559/-

12-10-89

The department was directed to pursue the case vigorously. The Sub-Committee already constituted the para (I) 15 III would also look into the complete record pertaining to this para alongwith terms of reference submitted to the arbitrator.

The para was kept pending.

11-4-90

The department stated that the matter concerning these paras was decided upon by the Arbitrators appointed by the Chief Minister, namely Brig. Muhammad Sadiq, Raja Akhtar and Mr. Abdul Salam in favour of the contractor allowing them an amount of Rs. 34,78,000/- including interest. The department went in appeal and the court kept the amount of the award in tact with the exception of the amount of the interest which was disallowed. Thus the net payable amount was reduced by Rs. 10,13,230/- being interest charges.

The Public Accounts Committee accepted the explanation of the department and settled all above paras.

54. Para i (5) page 315 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 16,585/-

12-10-89

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

55. Para (i) 6 page 316 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 44,58,140/-

12-10-89

The department informed that an amount of Rs. 44,01,101/- alongwith interest occurred thereon had been recovered and verified. The department was directed to pursue the case in the court in respect of mobilization advance of Rs. 44,58,140/- besides fixing responsibility for delayed recovery and take disciplinary action against the persons at fault. The department was further directed to get the fact verified from Audit

11-4-90

It was reported that the case against the contractor for recovery of the amount involved was pending in the court. The next date of hearing was 15-4-1990,

The public Accounts Committee directed that the case in the court should be followed up closely and the inquiry against the officials concerned should be held at the level of the Administrative Department. The inquiry should be completed within 3 months.

The department should provide to Audit copies of all the record being submitted to the court.

The para was kept pending.

13-8-91

The Committee observed with regret that the previous public Accounts Committee directive dated 11-4-1990 had not been complied with disciplinary action against the accused officials had not been finalised. The public Accounts Committee directed that the departmental action against the officials should be completed within two months positively and the court case with the contractor pursued vigorously.

The para was kept pending.

56. Para (i) 7 page 316 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc. Rs. 9,740

12-10-89

Subject to disciplinary action against the defaulting officers/officials to be taken by the department and its verification by Audit, the para was dropped.

57. para I (8) page 316 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractors etc. Rs.20,144/-

12-10-89

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

58. para (I) 9 page 316 of Audit Report for the year 1984-85-Non-recovery of Government Dues from contractor etc, Rs.71,018/-

12-10-89

The committee directed that reconciliation and recovery of the balance amount of Rs. 46,258/- should be got verified by Audit.

The para was kept pending.

11-4-90

Subject to verification of recovery/ reconciliation, the para was dropped.

59. Para I (10) page 317 of Audit report for the year 1984-85- Non-recovery of government Dues from contractors etc. 34,930/-

12-10-89

The para was dropped.

60. Para I (II) page 317 of Audit Report for the year 1984-85 Non-recovery of Government Dues from contractors etc. Rs.14,600/-

12-10-89

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

61. para I (12) page 317 of Audit report for the year 1984-85 Non-recovery of government Dues from contractors etc. Rs.6,029/-

12-10-89

The para was dropped.

62. para (i) 13 page 317 of Audit Report for the year 1984-85 Non-recovery of government Dues from contractors etc. Rs. 3,46,250/-

12-10-89

The department should get the recovery of Rs. 2,24,340/- verified by Audit.

The para was kept pending.

11-4-90

Subject to verification of recovery, the para was dropped.

63. para (i) 14 page 318 of Audit Report for the year 1984-85 Non-recovery of Government Dues from contractor etc. Rs. 55,014/-

12-10-89

The department informed the Committee that a sum of Rs. 25,562/- had already been recovered and verified by Audit. Also, a cheque amounting to Rs. 13,000/- had been received from the concerned officer. The Committee directed that reconciliation and the recovery of amount should be got verified by Audit.

Subject to reconciliation under the prenent rules and the verification of the recovery, the para was dropped.

64. Para (i) 15 page 318 of Audit Report for the year 1984-85 Non-recovery of Government Dues from contractors etc, Rs. 6,975,956/-

12-10-89

Originally, the unadfurtd advances amounting to Rs. 69,75,956/- but after adjustment the amount to was reduced to Rs. 37,93,432/-. The department informed the Committee that in fact these were not advances but pertained to the purchasing of land. The Audit point of view was that the department did not watch the adjustment of advances promptly. The department assured the committee that advances were now being adjusted within the span of three years. The Committee directed that adjustment/recovery of the balance amount should be carried out/verified by Audit, and the department should stream-line a set procedure for adjustment of advances without any loss of time.

The para was kipt pending.

11-4-90

The department was directed to finalies action required with in three months.

The para was kept pending.

13-8-91

According to previous public accounts Committee decision dated 11-4-1990, the department was to complete action within three months, but same had not been done. The department explained that they had made a substatinial progress in getting the advances adjusted and the latest balance stood at Rs. 16,12,221/- But according to the Audit, the balance stood at Rs. 26,24,000/-. The department was directed to finalise the adjustment/recoveries with in six monts.

The public Accounts Committee observed that the system adopted by WASA for making advances and their adjustments and recoveries was faulty and had some ingerent defects due to which such huge amounts of advances had remained un-adjusted/un-recovered since 1977. the WASA was directed to review and revise their system and might seek guidance of the Audit in this respect. This action should be completed within three months under intimation to the Assembly Secretariat.

65. Para No. II page 318 of Audit Report for the year 1984-85 Irregular payment of overtime claim Rs. 1,48,842/-

12-10-89

The department was directed to get the expenditure regularised by the government, as it was a sensitive issue, and the department had no other way open for it.

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

66. Para No. III page 319 of Audit Report for the year 1984-85 Loss to Government due to irregular award of work Rs. 2,53,804/-

12-10-89

The Committee did not feel satisfied with the explanation tendered by the department and constituted a sub-committee subject to the approval of Mr. Speaker comprising of the following members, to thrash out the matter in detail:-

- | | |
|------------------------------------|----------|
| 1. Malik Shah Muhammad Mohsin, MPA | Convener |
| 2. Mr. Zafar Ullah Cheema, MPA | Member |
| 3. Mr. Shabbir Ahmad Khan, MPA | Member |
| 4. Malik Ghulam Haider Thind, MPA | Member |

It was directed that the then DMD and the MD should attend the meeting of the sub-committee with complete record when Convened.

The para was kept pending.

11-4-90

The para was under consideration of the sub-committee-II of public Accounts Committee

The para was kept pending.

13-8-91

The Committee adopted the observations/ recommendations if the Sub-Committee-II of the previous Public Accounts Committee-I made in meeting held on 25-7-1990 to the following facts.

- (i) That there was no justification for the refund of the security to the contractor.
- (ii) That the department had acted against the rules by not imposing 10% penalty on the contractor when it was quite clear that he was a defaulter.
- (iii) That an amount of Rs. 2,15,628/48 should be recovered from the contractor and necessary disciplinary action should be taken against the officers responsible for not recovering the said amount from the contractor.

The department informed that the officer held responsible had since died. It was explained that the contractor was still in business with the department. The department undertook to make the requisite recovery from the contractor within a week. In view of this undertaking, the para was settled subject to verification of the recovery by the Audit.

The meeting then adjourned.

67. Para IV (1) page 322 of Audit Report for the year 1984-85 Excess payments etc. to contractor and loss due to Defective execution of work etc. Rs. 15,75,730/-

12-10-89

The department was directed to pursue the case vigorously. The sub-committee already constituted to consider para (ii) 15/III would also look into the complete record pertaining to this para alongwith terms of reference submitted to the arbitrator.

The para was kept pending.

11-4-90

The department stated that the matter concerning these paras was decided upon by the Arbitrators appointed by the Chief Minister, namely Brig. Muhammad Sadiq, Raja Akhtar and Mr. Abdul Salam in favour of the contractors allowing them an amount of Rs. 34,78,000/- including interest. The department went in appeal and the court kept the amount of the award in tact with the exception of the amount of the interest which was disallowed. Thus the net payable amount was reduced by Rs. 10,13,230/- being interest charges.

The public Accounts Committee accepted the explanation of the department and settled all above paras.

68. Para iv (2) page 322 of Audit Report for the year 1984-85 excess payment etc. to contracts and less due to Defective Exactive Execution of works Rs. 2,07,651

12-10-89

The para was dropped.

69. Para iv (3) page 322 of Audit Report for the year 1984-85-Excess payment etc; to contractor and loss due to Defective Exectuion of works Rs.6,270/-

12-10-89

The para was dropped.

70. Para iv (4) page 322 of Audit Report for the year 1984-85-Excess payment to contractor and loss due to Defective Execution of works Rs. 6,17,360/-

12-10-89

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

71. Para iv (5) page 323 of Audit Report for the year 1984-85-Excess payment etc to contractor and loss due to the Defective Execution of works Rs. 13,48,794/-

12-10-89

The department was directed to prusue the case vigerously. the sub-committee already constituted to consider pare (i) 15/III would also look into the complete record pertaining to this para alongwith terms of reference submitted to the arbitrator.

The para was kipt pending.

11-4-90

The department stated that the matter concerning these paras was decided upon by the Arbitrators appointed by the Chief Minister, namely Brig. Muhammad Sadiq, Raja Akhtar and Mr. Abdul Salam in favour of the contractors allowing them an amount of Rs. 34,78,000/- including interest. The department went in appeal and the court kept the amount of the award in tact with the exception of the amount of the interest which was disallowed. Thus the net payable amount was reduced by Rs. 10,13,230/- being interest charges.

The public Accounts Committee accepted the explanation of the department and settled all above paras.

72. para IV (6) page 323 of Audit Report for the year 1984-85 Excess payment etc to contractor and loss due to Defective Execution of work Rs. 45,997/-

12-10-89

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

73. Para iv (7) page 323 of Audit Report for the year 1984-85 Excess payment to contractor and loss due to Defective Execution of works Rs. 7,462/-

12-10-89

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

74. Para IV. (8) page 324 of Audit Report for the year 1984-85 Excess payment etc, to contractor and loss due to defective execution of works Rs. 6,63,757/-

12-10-89

The Audit pointed out to the Committee that the over-payment of Rs. 6,63,757/- had to be made due to change of specification. The department contested the rates at which the sum was calculated and according to their calculation the over-payment came to Rs. 2,38,874.

The Committee directed that full record should be shown to Audit so that the point of contest is resolved. The para was kept pending.

11-4-90

The department was directed to complete action within three months.

The para was kept pending.

13-8-91

The previous Public Accounts Committee had directed the department to complete action within 3 months. Audit explained that some incomplete record was produced to them for verification in June, 1990 but complete record had not yet been produced. The department was directed to reconcile their record with the Audit within August, 1991 and if their record did not reconcile with the latter then action be taken to fix the responsibility and recover the loss.

75. Para IV (9) page 324 of Audit Report for the year 1984-85 Excess payment etc. to contractor and loss due to Defective Execution of work Rs. 1,45,000/-

12-10-89

The Administrative Department was directed to produce the relevant record to Audit according to their satisfaction in case the Audit is not satisfied the recovery of Rs. 1,45,000/- would be effected.

11-4-90

The department was directed to reconcile the matter with the Audit.

The para was kept pending.

13-8-91

The previous Public Accounts Committee had directed the department to reconcile their record with the Audit. The Audit explained that photocopies of certain documents were brought to them for Verification in March, 1989, but they demanded the original record which the department had failed to produce. On the suggestion of the Audit, the Committee directed that the original record including the detailed sanctioned estimates on the basis of which the tenders were called and the rejected tenders, may be produced to the Audit today after the meeting. The para was kept pending.

76. Para (I) 1 page 327 of Audit Report for the year 1984-85 Excess payment due to Incorrect/ Higher Rates. Rs. 2,64,010/-

13-1-90

The department informed that the recovery had been made. The para was settled as recommended by the Audit.

77. Para (I) 2 page 327 of Audit Report for the year 1984-85 excess payment due to Incorrect/ Higher Rates- Rs. 1,52,214/-

13-1-90

The department was directed to hold an inquiry for fixing responsibility. This process should be completed within three months.

The para was kept pending.

12-4-90

The Committee observed that the inquiry into the matter had not been finalised by the department inspite of the directive of the Public Accounts Committee. The department was directed to complete the inquiry within two months.

The para was kept pending.

15.8.91

These paras related to excess payment of Rs. 1,52,214 and Rs. 59,990/- to the contractors on account of escalation on cement. Department explained that in compliance with previous

Public Accounts Committee's directive dated 12-4-1990 an inquiry into the facts of the case had been completed. One Deputy Director had been held responsible who had since died.

The Committee Directed that all the relevant record including contract agreement, M.Bs, final bill, etc, may be produced to the Audit for checking and verification before the next meeting to be held in September 1991.

78. Para (i) 3 page 327 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates. Rs. 78,100/-

13-1-90

The department explained that the revised Technical Sanction had been issued. The department was directed to hold an inquiry to thrash out full facts with in three monts and report the finding to the Committee. The department further stated that the contractor had filed a writ petition in the High Court but subsequently he with draw it. The para was kept pending.

12-4-90

The relevant record in support of the inquiry may be shown to Audit for verification.

The para was kept pending.

15-8-91

The department explained that the payment of Rs. 78,100/- to the contractor on account of carriage of exavated material, objected to by the Audit, was justified on technical grounds.

In View of the explanation of the department, the para was settled.

79. Para (i) 4 page 328 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates Rs. 54,000/-

13-1-1990

The department expalined that widening of the road was to be carried out within the heart of the town. It was, therefore, not possible to bring the earth from 5 miles distance. As such, the contractor was obliged to bring the earth from a distance of 9, miles after obtaing the approval of the authority. The Committee observed that these facts had not been mentioned in the agreement entered into with the contractor. Again, the facts that the contractor brought the earth from a distance of 9 miles should have been recorded in the Measurement Book. However, the Committee dropped the para subject to the observations that the entries in the Measurement Book should have been made in time to eliminate any chance of such irregulaties

12-4-90

The para was settled.

80 Para (i) 5. page 328 of Audit Report for the year 1984-85-Excess Payment Due to Incorrect/Higher Rates- Rs. 44,000/-

13-1-90

The Committee observed that there was a condition precedent in the agreement that carriage shall be made through mechanical means but in violation of the agreement, the

dismantled material was allowed through donkey service which was neither economical nor in keeping with the agreement. The Committee directed that recovery of Rs. 44,000/- may be made from the person responsible whether any official or the contractor.

The para was kept pending.

12-4-90

The para was settled subject to verification.

15-8-91

The department explained that the overpayment of Rs. 44,000/- to the contractor, rightly pointed out by the Audit, had been recovered from the contractor. The para was settled subject to verification of the recovery by the Audit.

81. Para (i) 6 page 328 of Audit report for the year 1984-85-Excess payment due to Incorrect Higher Rates-Rs-84,610/-

13-1-90

The department stated that the recovery of Rs- 84,610/- had been effected and verified by the Audit.

The para was settled as recommended by the Audit.

82. Para (i) 7- page 329 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates- Rs-17,800/-

13-1-90

The Committee observed that there appeared to be violation of rules in the instant case. The Department was directed to effect recovery of excess payment made. It was further directed that the Department should hold an inquiry for fixing responsibility and submit the report to the Committee within three months.

The para was kept pending.

12-4-90

The Committee directed that a copy of the inquiry report should be supplied to Audit for comments.

The para was kept pending.

15-8-91

The para related to over-payment of Rs- 17,800/- to the contractor on account of carriage of sub-base material. The department explained that in compliance with previous public Accounts Committee's directive dated 12-4-1990 an inquiry had been held into the facts of the case, according to which there was no excess payment and none was guilty.

The Committee directed that a fresh inquiry should be held to fix the responsibility, and a representative of the Audit should also be associated with the inquiry. Ch. Abdul Latif, Accounts Officer, was nominated by the Audit department for this purpose.

83. Para (I) 8 page 329 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates- Rs 11,329/-

13-1-90

The department stated that the recovery of Rs. 11,329/- had been made and verified by the Audit.

The para was settled.

84. Para (I) 9 page 329 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates- Rs 9,448/-

13-1-90

The Department explained that full recovery had been effected. The para was settled on the recommendation of the Audit.

85. Para (I) 10 page 330 of the Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates- Rs 73,460/-

13-1-90

The department was directed to hold an inquiry for fixing responsibility. This process should be completed within three months.

The para was kept pending.

12-4-90

The Committee observed that the inquiry into the matter had not been finalised by the department in spite of the directive of the Public Accounts Committee. The department was directed to complete the inquiry within two months.

The para was kept pending.

86. Para I (10) page 330 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates- Rs 59,990/-

15-8-91

These paras related to excess payment of Rs. 1,52,214/- and Rs. 59,990/- to the contractors on account of escalation on cement. The department explained that in compliance with previous Public Accounts Committee's directive dated 12-4-1990 an inquiry into the facts of the case had been completed. One deputy Director had been held responsible who had since died.

The Committee directed that all the relevant record including contract agreement, MBs, final bill, etc, may be produced to the Audit for checking and verification before the next meeting to be held in September, 1991.

87. B.P.No. (ii) 1. page 330 of Audit Report for the year 1984-85-Loss due to Defective planning of work-Rs.14,85,945/-

13-1-90

The Department was directed to submit the detailed report with documentary evidence to the Committee within one month.

The para was kept pending.

12-4-90

The Committee directed that a copy of the report received from the department should be supplied to Audit for comments.

The para was kept pending.

4-9-91

According to the Draft para a firm was engaged for designing a 13-storied commercial plaza at a cost of Rs. 27.25 crore the firm was to be paid at the rate of 6% of the total cost. A contract agreement to this effect was drawn and signed on 14-2-1977 by the then Director General, Faisalabad Development Authority, Faisalabad. The scope of the project was later on reduced to 3-storeys due to heavy cost and raising of sub soil water taste. Initially the firm was paid an amount of Rs. 6,40,110/-. The project, however, could not be started because initially the plaza was proposed to be built at the site of the T.B. Hospital, but the Health Department refused to surrender the land. Then another site was selected which was later on found to have already been allotted by Board of Revenue to the A.D.B.P. The firm went into a court of Law and obtained a decree for Rs. 7,88,584/- plus Rs. 57,251/- as interest against the department. Thus a amount of Rs. 14,85,945/- was paid to the firm for a by-pothetical project.

The department stated that a preliminary inquiry was held in this case by the Director (Admn), FDA, who gave the finding that the payment made in this account was unjustified and the Government had been put to heavy loss. He held that the then Secretary of the FDA and the then Director General, FDA were responsible for this loss of Government money. The department explained that no further action had been taken on the said inquiry report. The committee directed that the action to fix the responsibility of the loss and to make the recovery of the loss should be brought to a logical conclusion by the department.

The para was kept pending.

88. Para (ii) 1. page 331 of Audit Report for the year 1984-85-Mis-Appropriation of Material- Rs. 1,41,160/-

13-1-90

The Department explained that after adjustment, amount due comes to Rs. 61,000/-. The Committee observed that the Department was not fully conversant with the detailed facts of the case which was depolarable. The Committee further directed that the adjustment already effected may be got verified from Audit. As to the remaining amount, the Committee directed that it should be recovered as arrears of land revenue speedily.

The para was kept pending.

12-4-90

The Department was directed to give detailed reply on all items:-

- (i) The total amount of the para.
- (II) Security amount of the contractor.
- (III) Details of adjustment of amounts.
- (IV) The steps taken by the department for the recovery of the amount during the last five years.

The department was required to submit report within one month for the consideration of the Committee.

The para was kept pending.

15-8-91

The para related to short receipt of Rs.69,38 tons of bitumen concerning 1,41,260/- from the carriage constactors. The department explained that after adjustment of accounts of the contractors the balance outstanding amount came to Rs. 61,149/- (Rs.22,913/-) against M/S Sheikh Brothers, Rs. 35,836/- against M/S Bena Enterprises and Rs. 2,400/- against F.M.C.). The case had been taken up with the respective Deputy Commissioners for recovery as arrears of land revenue. The department further explained that the clerks responsible for not pointing out short receipt, had retired.

The Committee directed that the amount already recovered from the contractors due to adjustment may be recovered from the contractors due to adjustment may be got verified by the Audit and recovery of the balance amount pursued vigorously.

89. Para (II) 2, page 331 of Audit Report for the year 1984-85-Loss due to defective planning of Work- Rs. 3,38,100/-

13-1-90

The Department was directed to fix responsibility of the loss by holding an inquiry and report the result to the Committee within three months.

The para was kept pending.

13-1-90

The Department was directed to fix responsibility of the loss by holding an inquiry and report the result to the Committee within three months.

The para was kept pending.

12-4-90

The para was kept pending for Audit Comments. The Committee directed that a copy of the report received from the department may be supplied to the Audit for comments.

15.8.91

The para related to wasteful expenditure of Rs. 3,38,100/- on stormwater drain which was abandoned due to realignment of its course. The department explained that an inquiry had been held into the facts of the case. The prefact was transferred from the public Health Engineering Department to the Faisalabad Development Authority. The original plan was prepared by the consultants and technically sanctioned by the Chief Engineer. Later on the water-course channel was changed due to resistance of the local people. However, the constructed portion would not be permanently abandoned but would be utilised in the 2nd phase of the scheme. The Chief Engineer who approved the original plan had died.

The Committee observed that it was a case of negligence and misplanning. The Community directed that the name of the officers responsible for this affair should be brought to light and responsibility fixed before the next meeting.

The para was kept pending.

90. Para (ii) 2, page 331 of Audit Report for the year 1984-85-Mis-Appropriation of material- Rs. 11,585/-

13-1-90

The Committee directed that the recovery of the balance amount should be made speedily, and got verified. More over the consumption of material should be got verified.

The para was kept pending.

12-4-90

The para was settled.

91. Para (ii) 3 page 332 of Audit Report for the year 1984-85-Mis Appropriation of material- Rs. 6,695/-

13-1-90

The para was settled as recommended by the Audit.

92. Para (ii) 4 page 332 of Audit Report for the year 1984-85-Mis- Appropriation of Material- Rs. 8,40,380/-

13-1-90

The recovered amount had been verified by the Audit. As to the balance of Rs. 66,000/- the department was directed to take speedy steps to recover the amount.

12-4-90

Subject to verification by Audit. The para was settled

15-8-91

The para related to 894 watermeters costing Rs. 8,40,380/- issued to various official for

installation, best installation record was not available. The department explained that 762 meters were installed, 71 were deposited back in the store and 61 were lying with G.M. Abad, Sub-Division.

The para settled subject to verification of record by the Audit.

93. Para (iii) 1. page 332 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 1,31,44,326/-

13-1-90

The department stated that the recovery of Rs. 84 lacs had been made. The Committee directed that the recovery may be got verified from the Audit. It was further desired that detailed process of the recovery may be furnished to the Committee in its next meeting. The remaining amount may be recovered speedily.

The para was kept pending.

12-4-90

The department should make serious efforts to recover the amount without loss of time and recovery may be got verified.

The para was kept pending.

4-9-91

According to the draft para a sum of Rs. 1,31,44,326/- was recoverable on account of instalments of cost of lands, plots, shops, commercial charges and development charges from various allottees.

The department stated that an amount of Rs. 94,00,000/- had since been recovered out of which an amount of Rs. 48,73,798/- had already been got verified. Moreover, the allotments of certain shops, etc. Had been cancelled. The department was directed that the amount recovered should be got verified by Audit. The Audit was also advised to verify the record at Faisalabad, as requested by the department. The Faisalabad Development Authority, Faisalabad have given an assurance that the balance amount would be recovered very soon.

The para was kept pending.

94. Para (iii) 2. page 333 of Audit Report for the Year 1984-85-Non Recovery of Government Dues Rs. 6,56,089/-

13-1-90

The Department was directed to submit the detailed report to public Accounts Committee spelling out the legal and technical position of the matter in the light of the prevalent rules & procedure within one month. It was also observed that the rent should have been received in advance which was not done and resulted in problem as cited above.

The para was kept pending.

12-4-90

The para was kept pending. Vigorous efforts should be made by the department to effect the recovery of balance amount.

4-9-91

The department explained to the Committee that all the record pertaining to these three paras lay with the Faisalabad Municipal Corporation. In spite of the best efforts of the Faisalabad Development Authority had not been able to take the relevant record from the Faisalabad Municipal Corporation for verification by Audit. The FDA complained that the F.M.C. was not co-operative with it. The Committee took a serious view of the fact that large amounts of Government money were lying unrecovered. The committee directed that the Secretary Local Government, the Mayor, Faisalabad Municipal Corporation and the Chief Officer, FMC, should attend the next meeting of the public Accounts Committee with complete relevant

record. In the meantime, the Administrative Secretary should, personally or through a Do, contact the Secretary, Local Government for necessary action in the matter. On the request of the department the committee also agreed that a letter from PAC—I would also be sent to the Secretary, Local Government, directing him to extend due co-operation to the Housing, physical & Environmental planning Department in this respect.

The para was kept pending.

95. Para (iii) 3 page 333 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 20,800/-

13-1-90

The Committee directed that the concerned engineer at the address of his present posting be issued warning in writing which should be placed in his character roll for this technical lapse.

The para was settled subject to the above observations.

12-4-90

The department explained that warning had been issued to the Head Draftsman as directed by the Committee instead of issuing warning to the Engineer. The Department should strictly comply with the directions of the public Accounts Committee contained in its minutes dated 13-1-1990.

The para was kept pending.

5-8-91

The department explained that the security of Rs. 20,800/- was released to the contractor, on the advice of the legal adviser, because the contractor had not signed the agreement, and the same could not be forfeited. The department further explained that as per directive of beer PAC-I, at, 13-1-90 a warning had since issued to the engineer concerned for this technical lapse. A copy of the warning was supplied to the Audit.

The para was settled.

96. Para (iii) 4, page 333 of Audit Report for the year 1984-85-Recovery of Government Dues Rs. 15,54,885/-

13-1-90

The department stated that a sum of Rs. 10,40,180/- has been recovered and got verified by the Audit. The balance amount of Rs. 5,12,705/- remained to be recovered as yet. The department was directed to be recovered as yet. The department was directed to pursue the recovery of the balance amount vigorously.

12-4-90

No effective efforts had been made to get the amount settled with WAPDA. The department should convene a meeting with the WAPDA authorities and its result be communicated to the public Accounts Committee within three months.

The para was kept pending.

15-8-91

According to the Audit comments the amount had been reduced to Rs. 3,62,581/- verification of adjustments. The department provided a statement showing that the actual amount recoverable from various agencies an account of unspent amount of deposit work was only Rs. 1,47,184. The Committee directed that the original record to this effect be got verified by the Audit and action recover the balance amount be expedited.

97. Para (iii) 5, page 334 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 10,739/-

13-1-90

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

98. Para (iii) 6, page 334 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 6,44,500/-

13-1-90

The department was directed to put up the detailed report after holding an inquiry into the matter within months.

The para was kept pending.

12-4-90

Since the department had given interim reply that the inquiry was in progress, the para was kept pending.

15-8-91

The para related to an expenditure of Rs. 6,44,500/- on a work executed by F. D. A. on behalf of F.M.G. and not recovered from the latter. The department explained that the F. D. A. in its meeting on 13-10-1990 had decided that the expenditure be charged to WASA instead of F. M. C.

The Committee directed that the matter may be got regularised by the competent authority. Subject to regularisation, the para was settled.

99. Para (iii) 7. page 334 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 5,05,600/-

13-1-90

The Committee directed that the Faisalabad Development Authority should place the matter before its governing body for decision and submit a report at an early date to the PAC.

The para was kept pending.

12-4-90

No Progress had been made so far on the direction of the public Accounts Committee contained the minutes dated 13-1-1990. Steps were not taken to hold the meeting of the governing body so far. The Committee directed that the Authority concerned should immediately hold meeting to resolve the issue. The Committee also observed that a copy of the directive of Public Accounts Committee may be endorsed to the Minister concerned who is the Chairman of the governing body, and a copy of the minutes of the meeting may also be endorsed to the Minister.

The para was kept pending.

15-8-91

The department explained that as per direction of the Public Accounts Committee dated 12-4-1990 the matters were placed before the governing Body of F.D.A. in its meeting held on 20-6-1990, who had approved that the amounts of the paras, Rs. 5,95,600/- respectively, be debited to the F.D.A. itself instead of the F.M.C., however, the Finance Department had not yet concurred to this decision.

The Committee directed that the matter be got regularised by orders of the competent authority.

The para was kept pending.

100 Para (iii) 8. page 335 of Audit Report for the year 1984-85- Non-Recovery of Government Dues Rs. 4,57,300/-

13-1-1990

The Committee directed that the Faisalabad Development Authority should place the matter before its governing body for decision and submit a report at an early date to the P.A.C.

The para was kept pending.

12-4-1990

No Progress has been made so far on the direction of the Public Accounts Committee contained in the minutes dated 13-1-1990. Steps were not taken to hold the meeting of the governing body so far. The Committee directed that the Authority concerned should immediately hold a meeting to resolve the issue. The Committee also observed that a copy of the directive of Public Accounts Committee may be endorsed to the Minister concerned who is Chairman of the governing body, and a copy of the minutes of the meeting may also be endorsed to the Minister.

The para was kept pending.

101. para (iii) 9. page 335 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 51,32,834/-

13-1-90

The Committee directed that the balance amount may be got reconciled with the Audit. The figures of balance as per Audit amounted to Rs. 40,17,176/-. The recovery of the balance amount may be mad speedily.

The para was kept pending.

12-4-90

The Committee directed the department to show the record to the Accounts Officer at Faisalabad instead of bringing the same to lahore and get it verified.

The para was kept pending.

15-8-91

The para related to non-recovery of sewerage and water charges amounting to Rs. 51,32,834/-. The department explained that Rs. 12,09,513/57 had already been recovered and got verified. An amount of Rs. 13,42,233/98 needed elimination and a further recovery of Rs. 3,40,429/78 had been made. Thus on these two accounts a sum of Rs. 16,82,663/73- was ready for verification by Audit. The balance to be recovered was Rs. 22,40,656/67.

The department explained that the recovery had been expedited by appointing a special magistrate for this purpose who was chalaning the defaulters. Certain defaulters had also gone to the courts,

The Committee observed that the department had been unable to make the recoveries of its due. The officers who had been negligent in making efforts in this respect during there tenure should be held responsible. The Committee directed that stionous efforts should be made to accelerate the recovery.

The para was kept pending.

102. Para (iii) 10. page 335 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 28,61,779/-

13-1-90

The department stated that the recovery of Rs. 19,528/- had been made and verified. It was further,

informed that the remaining recovery too had been effected which has yet to be get verified. the para was settled subject to verification of the balance recovery.

12-4-1990

The department was directed to make vigorous efforts for the recovery of the amount and get it verified without further delay by Audit. The recovered amount had not been get verified and no further efforts had been made to recover the outstanding amount.

The para was kept pending.

4-9-1991

The para related to non-recovery of hire charges of read roller and bulldozers amounting to Rs. 28,61,779/-. The department stated that recovery of Rs. 19,528/- had already been verified. A further recovery of Rs. 12,48,208/- had been effected which was pending verification. The department further stated that difference of Rs. 2,00,000/- was due to double counting of certain amounts in Draft Para No 34. The department further explained that so far as the remaining difference of Rs. 8,88,000/- was concerned the record was being reconstructed and could be shown to Audit. The department assured the Committee that in case the Audit would depute some person to go to Faisalabad they would get the record recenciled. the Audit assured the Committee to send someone from their office to Faisalabad with in a week for reconciliation of record.

The para was kept pending.

103 Para (iii) 11. page 335 of Audit Report for the year 1984-1985 Non Recovery of Government Dues Rs. 22,200/-

13-1-90

The para was settled as recommended by the Audit.

104 Para (iii) 12. page 336 of Audit Report for the year 1984-85 Non Recovery of Government Dues 40,363/-

13-1-1990

Since the recovery had been effected, the para was settled.

105 Para (iii) 13 page 336 of Audit Report for the year 1984-85 Non Recovery of Government of Dues Rs. 4,06,365/-

13-1-1990

The department was directed to submit the detailed report to the Committee with in one month.

The para was kept pending.

12-4-1990

The para was kept pending. Vigorous efforts should be made for recovery of the balance amount. The amount recovered may be get verified by Audit.

4-9-1991

The department explained to the Committee that all record pertaining to these three paras lay with the Faisalabad Municipal Corporation. Inspite of the best efforts of the Faisalabad Development Authority had not been able to take relevant record from the Faisalabad Municipal Corporation for Verification by Audit the F.D.A. Complaint that the F.M.C. was not co-operating with it. The Committee took a serious view of the fact that large amounts of Government money were lying unrecovered. The Committee directed that direction of the Public Accounts Committee contained in the minutes dated 13-1-1990. Steps were not taken to held the meeting of the governing body so far. The Committee directed that the Authority concerned should immediately held a meeting to resolve the issue. The Committee also observed that a copy of the directive of public Accounts committee may be endersed to the Minister concerned who is the Chairman of the governing body, and a copy of the minutes of the meeting may also be endersed to the Minister.

The para was kept pending.

15-8-1991

The department explained that as per direction of the public Accounts Committee dated 12-4-1990 the matter were placed before the Governing Body of F.D.A. in its meeting held on 20-6-1990, who had appreved that the amounts of the paras, Rs. 5,95,600/- and Rs. 4,57,300/- respectively, be debited to the F.D.A. itself instead of the F.M.C. however, the Finance

Department had not yet concurred to this decision.

The Committee directed that the matter be get regularised by orders of the competent authority.

The para was kept pending

106 Para (iii) 14 page 336 of Andit Report for the year 1984-85 Non-recovery of Government Dues Rs.2,31,151/- Rs. 2,10,982/20,169/-).

13-1-1990

The Department was directed to submit the detailed report to the Committee with in one month.

The para was kept pending

12-4-1990

The para was kept pending. Vigerous efforts should be made for recovery of the balance amount. The amount recovered may be got verified by Audit.

4-9-1991

The Department explained to the Committee that all the record pertaining to these three paras lay with the Faisalabad Municipal Corporation. Inspite of the best efforts of the Faisalabad Development Authority had not been able to take the relevant record from the Faisalabad Municipal Corporation for verification by Audit. The F.D.A. complained that the F.M.C. was not co-operating with it. The Committee took a serious view of the fact that large

amounts of Government money were lying unrecovered. The Committee directed that the Secretary Local Government, the Mayer, Faisalabad Municipal Corporation and the Chief Officers, FMC, should attend the next meeting of the Public Accounts Committee with complete relevant record. In the meantime, the Administrative Secretary should personally or through a Do, contact the Secretary, Local Government for necessary action in the matter. On the request of the department the Committee also agreed that a letter from P.A.C-I would also be sent to the Secretary, Local Government directing him to extend due co-operation to the Housing, Physical & Environmental Planning Department in this respect.

The para was kept pending

107

Para (iii) 15. page 337 of Audit Report for the year 1984-85- Non- Recovery of Government Dues Rs.1,49,099/-

13-1-1990

The department was directed to submit the detailed report to the committee within one month.

The para was kept pending.

12-4-1990

The para was kept pending. Vigorous efforts should be made for recovery of the balance amount. The amount recovered may be get verified by Audit.

4-9-1991

The Department explained to the Committee that all record pertaining to these three paras lay with the Faisalabad Municipal Corporation. In spite of the best efforts of the Faisalabad Development Authority had not been able to take the relevant record from the Faisalabad Municipal Corporation for verification by Audit. The F.D.A. complained that the F.M.C. was not co-operating with it. The Committee took a serious view of the fact that large amounts of government money were lying unrecovered. The Committee directed that the Secretary Local Government, the Mayer, Faisalabad Municipal Corporation and the chief Officer, FMC, should attend the next meeting of the Public Accounts Committee with complete relevant record. In the meantime, the Administrative Secretary should, personally or through a DO, contact the Secretary, Local Government for necessary action in the matter. On the request of the department the committee also agreed that a letter from PAC-I would also be sent to the Secretary, Local Government, directing him to extend due co-operation to the Housing Physical & Environmental Planning Department in this respect.

The para was kept pending.

108 Para (iii) 16. page 337 of Audit Report for the year 1984-85- Non- Recovery of Government Dues Rs.78, 295/-

13-1-1990

The explanation of the department was accepted and the para was dropped.

109 Para (iii) 17 page 337 of Audit Report for year 1984-85- Non -Recovery of government dues Rs. 8, 535/-

13-1-1990

Subject to production /Verification of exemption certificate, the para was settled.

12-4-1990

The para was settled.

- 110 Para (iii) 18 page 337 of Audit Report for the year 1984-85 Non-recovery of Government Dues Rs.6,221/-

13-1-1990

Since the recovery had been effected, the para was dropped.

HOUSING PHYSICAL & ENVIRONMENTAL PLANNING DEPARTMENT.

Lahore development authority & U.D Wing) WASA LDA)

LDA (U.D.WING)

111

13-8-1991

- Para IV (4) page 322 of audit Report for the year 1984-85 Excess payment; to contractor & Less due to defective execution of work Rs 6,17,360/-

13-8-1991

The Committee was informed of the latest position of the subject case. The department clarified that the contract was not rescinded, as incorrectly given in the working paper, but under clause of 3 (c) of the contract, the left-over work was get completed at the risk and cost of the first contractor. the Chairman advised them to amend the working paper accordingly.

The para was kept pending.

DRAFT PARAS FOR 1965-1966

- 112 Para 131 (iii) Read with S.No 46 of page 443 of Audit Report for year 1984-85 shortage of Stock/ Store worth Rs. 86,523/-

11-10-1989

1965- 66

The Committee was directed that the Administrative Department should move the Finance Department for the write off the shortage.

Subject to the sanction of write off by the competent authority and its verification by Audit.

The para was dropped.

12-8-91
1965-66

The Department explained that the case for the write-off of the balance amount of Rs. 51,000/- was being pursued with the Finance Department. The Committee advised that decision in this respect might be expedited.

The para was kept pending.

DRAFT PARAS FOR THE YEAR 1968-69

- 113 Para 126 (iii) page 444 read with Serial No. 48 of Audit Report for the year 1984-85- Shortage of stores worth Rs. 56,845/-

12-8-91
1968-69

The department explained that as a result of department inquiry Zafar Ahmad, Sub Engineer was held responsible for the shortage of stores worth Rs. 57,730/83. Recovery at 1/3 of his pay was in progress and an amount of Rs. 45,000/- had already been recovered. The Committee advised that the recovery may be get verified by Audit. Simultaneously the appeal filed by the department against the decision of the lower court in favour of the accused, might be pursued vigorously.

- 114 Para 129 page 444 read with serial No 49 of Audit Report for the year 1984-85- Less on account of Store Material worth. Rs. 35,294/-

12-8-1991
1968-1969

The department explained that the relevant record had been sent to Audit for Verification. The para was settled subject to verification of the account of material by the Audit.

115. Para 131 page 444 read with S.No 47 of Audit Report for the year 1984-85- Non Recovery of (Rs. 7,528)/- from Contractor

12-8-1991
1968-1969

The Department explained that sanction to write off the amount had recently been issued by the competent authority. The para was settled subject to verification by the Audit.

DRAFT PARAS FOR 1970-1971

116. Para 123 read with S. No. 51 page 444 of Audit Report for the year 1984-85- Irregular Award of work from Rs. 6,46,200/- to Rs. 8,64,350/-

11-10-1969
1970-1971-

The Committee decided to drop the para with the direction that the department should take care the such an instance is not repeated in future.

117. Para 124 (i) read with S No. 52 of page 444 of Audit Report for the year 1984-85 Shortage of Store worth Rs. 13,597/-

11-10-1989

1970-71

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

12-8-1991

1970-1971

The department explained that in view of the facts of the para necessary departmental action against Mr. Allah Nawaz Malik, the then Executive Engineer had since been completed and a sum of Rs. 4,949/50 had been recovered from him. The case for the write-off of the balance amount of Rs. 8,648/- had been initiated. The para was settled subject to verification by Audit of the recovery and the write-off sanction.

118 Para 137 page 444 read with S.No 50 of Audit Report for the year 1984-85- Less to Government (Rs.30,335)/-

11-4-1990

1970-1971

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

DRAFT PARAS FOR 1970-1971

11-10-1991

1970-1971

The department was directed to pursue the case vigorously in the Court.

The para was kept pending.

119 Para 138 Read with S.No 58 of page 445 of Audit Report for the year 1984-85-Non-Payment of Rs. 8,932/- due to Fictitious Measurements.

11-10-1989

1970-1971

Subject to verification of the recovery of Rs. 1,738/08 by Audit, and subject to sanction for write off the remaining amount of Rs. 3, 896/95 and its verification by the Audit,

The para was dropped.

12-8-1991

1970-1971

The department explained that part of the amount had been recovered and the sanction to the write-off the balance amount of Rs. 3,897/- had since been issued by the competent authority.

The para was settled subject to verification of write-off sanction by the audit.

DRAFT PARAS FOR 1971-1972

- 120 Para 72 Read with S.No 53 of page 444 of Audit Report for the year 1984-85- Less of Store worth Rs. 7,200/-

11-10-1989

1971-1972

- The recovery having been effected and verified by the Audit, the para was dropped.
121 Para 74 (ii) for 1971- 72 read with S. No 55 of page 445 of Audit Report for the year 1984-85- Less of Rs. 11,340/-Due to shortage of Stores.

11-10-1989

1971-1972

Subject to the write off the balance amount of Rs. 6,670/- by the competent authority and its verification by audit, the para was dropped.

- 122 Para 75 for 1971-72- Read with S.No 54 of page 444 of Audit Report for the year 1984-85-Less to Government Rs.34,792/-

11-10-1989

1971-1972

The Committee directed that the decision of the court when announced should be communicated to the Audit.

The para was kept pending
11-4-1990

1971-1972

It was noted that the latest position of the case was not indicated in the working paper submitted by the department.

The Committee directed that fresh working paper giving latest position should be submitted to the Public Accounts Committee.

It is also desired that in future working paper should be signed by an authorised responsible officer and the department should take full responsibility of the contents thereof.

The para was kept pending
12-8-1981

1971-1972

After a detailed discussion, the department admitted the fault of the departmental officer who released the security and made payment of the final bill to the contractor, without making deduction of the requisite amount from him on account of empty cement bags. The Committee advised the department to take appropriate action against the said officer, besides, simultaneously, pursuing the court case filed by the contractor, against the recovery.

The para was kept pending.

- 123** Para 84 for 1971-72 Read with S.No 57 of page 445 of Audit Report for the year 1984-85- Less of Rs.6,000/- to Government.

11-10-1989

1971-1972

The para was settled on recommendation of the Audit.

- 124** Para 85 for 1971-1972 Read with S.No 56 of page 445 of Audit Report for the year 1984-85- Less to Government Rs.16,107/-

11-10-1989

1971-1972

The para was dropped.

- 125** Para 91 Read with S.No 64 of page 446 of Audit Report for the year 1984-85 shortage of store(Rs.43,223/-)

11-10-1989

1971-1972

The department was directed to pursue the case and make efforts to recover the balance amount.

The para was kept pending.

12-8-1991

1971-1972

The department expressed its inability to trace out the relevant record for verification by Audit. After a detailed discussion, the Committee decided that the Administrative Secretary should personally look into the matter and give his report to the Committee within 1/1/2 month.

DRAFT PARAS FOR 1972-1973

- 126** Para 110 for 1972-73 Read with S.No 63 of page 445 of Audit Report for the year 1984-85- Less of Rs. 17,468/ Due to negligence.

11-10-1989

1972-1973

The department was directed to produce the relevant record to Audit and also get the recovery verified by them.

Subject to verification by Audit, the para was dropped.

- 127 Para 115 for 1972-73 Read with S.No. 60 of page 445 of Audit Report for the year 1984-85-Loss of Rs. 21,454/- Due to Stores Rendered.

11-10-1989

1972-1973

The Committee directed that the inquiry should be completed within two months.

The para was kept pending.

11-4-1990

1972-1973

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

- 128 Para 120 for 1972-73 Read with S.No. 62 page 445 of Audit Report for the year 1984-85- Loss of stores worth Rs.50,038/-

11-10-1989

1972-1973

The Department was directed to obtain a certificate from WASA to the effect that the relevant record was not available with them and to move the Finance Department for the write off of the loss of Stores.

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

12-8-1991

1972-1973

The department explained that the case for the write off of the loss of material worth Rs.50,038/- had been taken up with the Finance Department. The Committee decided that the record called for by the Finance Department should be produced to them within a fortnight. If the Finance Department agreed to write-off the loss, their well and good, otherwise the department should fix the responsibility and make the recovery within three months.

- 129 Para 124/ 106 (3) for 1972- 1973 Read with S.No 61 of page 445 of Audit Report for the year 1984-85- shortage of stores Rs.9,691/-

11-10-1989

1972-1973

The para was settled.

CHAPTER NO. (XX)
COMMUNICATIONS AND WORKS DEPARTMENT

BUILDINGS DEPARTMENT

The Committee examined the Accounts of Buildings Department in its meetings held on 5-12-1989, 5-8-1991 and 3-9-1991.

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

1. Page 200 of Appropriation Accounts for the year 1984-85- Grant No. 24- Civil Works- Excess Over Grants/ Appropriation- Excess- Rs. 4,06,663/-.
5-12-89

The Public Accounts Committee accepted the explanation of the Department and decided to drop the item, with the direction that in future the expenditure for repairs or special repairs of Government Buildings, including Governor House, should be anticipated and allocation got made in the regular budget.

2. Page 275 of Appropriation Accounts for the year 1984-85- Grant No. 42- Government Building - 314 - Buildings and Structure Communication and Works Department.

5-12-89

Excess Over Grants - Appropriation
Excess Rs. 38,924/- Saving Rs. 1,20,59,843/-

The Committee directed the Department to reconcile the allocation and expenditure figures functional head-wise, with the Audit.
The items were kept pending.

Babar Job No. 3

DRAFT PARAS FOR THE YEAR 1984-85

3. Para 1(i) Page 244 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High/Incorrect Rate (Rs. 43,317/-).

5-12-89

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

4. Para (i) 2 Page 244 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High/Incorrect Rate (Rs. 7,500/-).

5-12-89

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

5. Para (i) 3 Page 244-45 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High Incorrect Rate (Rs. 2,53,702/-).

5-12-89

The Committee directed that the Department should make a through probe to ascertain facts and justify their action in the light of the codal formalities, otherwise effect recovery of the excess payment besides taking disciplinary action against the officials responsible for the excess payment.

The para was kept pending.

5-8-91

The Committee observed that the Department and the Audit should sit together and thrash-out the matter. Subject to justification of the economising and its verification by the Audit, the para was settled.

6. Para (i) (4) Page 245 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High/Incorrect Rate (Rs. 5,960/-).

5-12-89

As the full recovery had been effected, the para was settled.

7. Para (i) (5) Page 245-46 of Audit Report for the year 1984-85 - Excess Payment to Contractor Due to High/Incorrect Rate (Rs.1,06,259/-).

5-12-89

The Committee directed that the Department should make a through probe into the case and give full justification for payment of higher rates in the light of codal formalities. A detailed report should be submitted to the Committee within 2 months.

The para was kept pending.

3-9-91

The Department was directed to get the rates analysis verified by the Audit. Subject to verification by Audit, the para was settled.

8. Para 1(6) Page 246 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High/Incorrect Rate (Rs. 45,194/-).

5-12-89

The para was settled subject to verification by Audit.

5-8-91

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

9. Para I(7) Page 247 of Audit Report for the year 1984-85- Excess Payment to Contractor Due to High/ Incorrect Rate (Rs. 24,785/-).

5-12-89

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

10. Para (i) (8) Page 247 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Incorrect/High Rate (Rs. 9,083/-).

5-12-89.

The recovery had been effected and verified

The para was Settled.

11. Para (i) (9) Page 247-48 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Incorrect/High Rate(Rs. 84,110/-).

5-12-89

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

12. Para (a) 10 Page 248 of Audit Report for the year 1984-85-Excess Payment to Contractor Due to High/Incorrect Rate (Rs. 9,002/-).

5-12-89

The Department was directed to expedite the recovery of the remaining amount.

The para was kept pending.

5-8-91

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

13. Para II (1) Page 248-49 of Audit Report for the year 1984-85 Loss Due to Execution of Defective Works (Rs. 2,27,60,000/-).

5-12-89

Appropriate action had already been taken by the Department.

The para was settled.

14. Para II(2) Page 249 of Audit Report for the year 1984-85 Loss Due to Execution of Defective Work (Rs. 38,850/-).

5-12-89

The verbal explanation given by the Department in the meeting did not consider with their written explanation given in the working paper. The Committee took a serious note of sending incorrect information to the Committee without proper scrutiny by the Head of the Departments and warned that such instance should not be repeated in future.

The Department was directed to hold a through inquiry into the matter to ascertain facts and take action accordingly.

The para was kept pending.

5-8-91

The Department stated that as a result of inquiry the overseer was held responsible and the recovery from him had been ordered with effect from August, 1991, at 1/3rd of his pay. The Committee directed that the accused should be required to deposit 50% of the amount lump sum in the next month and the balance amount might be recovered from him thereafter at 1/3rd of his pay. The Committee directed that disciplinary action against the Sub-Engineer, on the basis of the inquiry report besides the recovery, should also be taken and intimated to the Public Accounts Committee.

The para was kept pending.

15. Para II(I) Page 249 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 1,86,602/-).

5-12-89

The Department was directed to pursue the recovery of the remaining amount.

The para was kept pending.

5-8-91

As a result of recovery the amount of the para had been reduced to Rs. 69,163/69. The Department explained that further recoveries on account of rent from the occupants of residential buildings had since been made but the same had yet to be reconciled with the District Accounts Officers concerned. The Department requested the Finance Department to issue a circular letter to the District Accounts Officers to fully cooperate with the Department in recovery and reconciliation. The representative of the Finance Department informed that a meeting with the Additional Chief Secretary had already been scheduled for 18-8-1991 and this matter would also be included in the agenda.

The para was kept pending for reconciliation.

16. Para II (2) Page 250 of Audit report for the year 1984-85 Non-Recovery of Government Dues (Rs. 13,592/-)✓

5-12-89

The Committee directed that the remaining recovery should also be expedited.

The para was kept pending.

5-8-91

The Department assured that the balance recovery would be effected from the officer concerned in 3 instalments. The Department was directed to expedite the recovery.

The para was kept pending.

17. Para II (3) Page 250 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 19,500/-).

5-12-89

The Audit had already verified the record.

The para was settled.

18. Para II (4) Page 250 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 7,550/-).

5-12-89

Full recovery had been effected and verified by the Audit.

The para was settled.

19. Para II (5) Page 250 of Audit Report for the Year 1984-85-Non-recovery of Government Dues (Rs. 9,168/-).

5-12-89

The para was settled on the recommendation of the Audit.

20. Para II (6) Page 251 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 1,20,000/-).

5-12-89

The para was settled.

21. Para II (7) Page 251 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 5,500/-).

5-12-89

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

22. Para II (8) Page 251-52 of Audit Report for the year 1984-85-Non-recovery of Government Dues (Rs. 1,04,325/-).

5-12-89

The Committee directed that the recovery should be got verified by the Audit.

The para was kept pending.

5-8-91

The amount of Rs. 1,21,761/55 had been recovered from the contractor and verified by the Audit. As for the recovery of interest, the Department admitted that the Government case was lost in Arbitration due to lapse on the part of the Department because the requisite indenture bond had not been got signed by the contractor. The Committee directed that an Additional Secretary might be appointed to hold inquiry and fix responsibility for the lapses of the Department in this case. This inquiry should be completed within one month.

The para was kept pending.

23. Para III (I) Page 252 of Audit Report for the Year 1984-85-Loss to Government Worth (Rs. 1,73,676/-).

5-12-89

Paras III (1) III(2) and III(3) were considered jointly. The Administrative Secretary was directed to see into the working of the lower stations in this Department as the information sought by one formation to other formation was still awaited.

The Committee directed the Department to conduct inquiry into these three paras to ascertain facts and take action accordingly.

The paras were kept pending.

5-8-91

The Department explained that disciplinary proceedings against the officers responsible in this case were in progress. The Authorised Officer had recommended imposition of major penalty and sent the case to the Authority i.e. the Chief Secretary.

The Committee directed that the Audit be provided with a copy of the Charge Sheet and kept informed of the inquiry/disciplinary proceedings. The case should be pursued at personal level.

The paras were kept pending.

24. Para III(2) Page 253 of Audit Report for the year 1984-85-Loss to Government Worth (Rs. 90,000/-).

5-12-89

Paras III(1), III(2) and III(3) were considered jointly. The Administrative Secretary was directed to see into the working of the lower formations in this Department as the information sought by one formation to other formation was still awaited.

The Committee directed the Department to conduct inquiry into these three paras to ascertain facts and take action accordingly.

The paras were kept pending.

5-8-91

The Department explained that disciplinary proceedings against the officers responsible in this case were in progress. The Authorised Officer had recommended imposition of major penalty and sent the case to the Authority i.e. the Chief Secretary.

The Committee directed that the Audit be provided with a copy of the Charge Sheet and kept informed of the inquiry/disciplinary proceedings. The case should be pursued at personal level.

The paras were kept pending.

25. Para III(3) Page 252 and 253 of Audit Report for the year 1984-85-Loss to Government Worth-(Rs. 6,000/-).

5-12-89

Paras III(1), III(2) and III(3) were considered jointly. The Administrative Secretary was directed to see into the working of the lower formations in his Department as the information sought by one formation to other formation was still awaited.

The Committee directed the Department to conduct inquiry into these three paras to ascertain facts and take action accordingly.

The paras were kept pending.

5-8-91

The Department explained that disciplinary proceedings against the officers responsible in this case were in progress. The authorised Officer had recommended imposition of major penalty and sent the case to the Authority i.e. the Chief Secretary.

The Committee directed that the Audit be provided with a copy of the Charge Sheet and kept informed of the inquiry/disciplinary proceedings. The case should be pursued at personal level.

The paras were kept pending.

26. Para III(4) Page 253-54 of Audit Report for the year 1984-85 -Loss to Government (Rs.34,105/-).

5-12-89

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

27. Para (iv) (1) Page 254 of Audit Report for the Year 1984-85-Irregular Local Purchase-(Rs.85,400/-).

5-12-89

The Committee directed that the irregular local purchase mentioned in the para may be got regularised by the competent authority.

The para was kept pending.

The Committee re-interated the previous Public Accounts Committee's decision dated 5-12-1989 that the irregular purchase of the Airconditioners may be got regularized by the competent authority.

The para was kept pending.

28. Para (iv) (2) Page 254 of Audit Report for the year 1984-85-Irregular Local Purchase (Rs. 17,373/-).

5-12-89

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

29. Para (V) Page 255 of Audit Report for the year 1984-85-Loss due to Theft of Stores, (Rs.15,683/-)

5-12-89

Subject to the verification of recovery or write off, as the case may be, by Audit, the para was settled.

30. Para VI Page 255-56 of Audit Report for the year 1984-85-Short recovery of Penalty (Rs.61,760/-)

5-12-89

The para was settled subject to verification by Audit.

5-8-91

The para was settled as full recovery had been effected and verified.

31. Para VII Page 256 of Audit Report for the year 1984-85- Mis-appropriation of the Material (Rs. 6,807/-).

5-12-89

The para was settled.

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32. Para VIII Page 256 of Audit Report for the year 1984-85-Loss of Measurement Books (5-Nos).

5-12-89

The para was settled.

1956-57

33. Para 17(a) 23(a) Page 439 read with Serial No. 6 of Audit Report for the year 1984-85-Irregular Payment of (Rs. 42,054/-).

5-8-91

As per Audit comments the amount of the para had been reduced to Rs. 17,738/-. The previous Public Accounts Committee's directive dated 19-4-1988 to finalise the matter within three months had not been complied with. The Committee observed that generally the Departments do not take prompt action and at belated stage move for write off due to death of the contractor or non-availability of record. The Department explained that the case for write off had been returned back by the Finance Department.

The Committee directed the Department that within a period of one month, either the amount should be recovered from the contractor/officers responsible or it should be got written off by the competent authority.

The para was kept pending.

34. Para 17(a) 3(7) Page 439 read with Serial No. 3 of Audit Report for the year 1984-85-
Shortage of Stores (Rs. 2,16,365/-).

5-8-91

As a result of adjustment of recoveries the amount of the para had been reduced to Rs. 7,203/54. The Department explained that action for recovery in certain cases was in progress and in certain cases write off was being considered. The Public Accounts Committee settled this para subject to recovery/write off and its verification by Audit.

35. Para 17(a) 3(8) Page 439 read with Serial No. 4 of Audit Report for the year 1984-85-
Shortage of Stores (Rs. 59,149/-).

5-8-91

The department explained that as a result of recovery and adjustment of the shortages the amount of the para had been reduced to Rs. 44,000/-. As per the Arbitration Award the Industries and Mineral Development Department had to pay Rs. 3,44,529/- (inclusive of Rs. 44,010/-), to this Department and they had promised to pay the amount as soon as the award was confirmed by the Court. The next date of hearing was 3-10-1991.

The para was settled subject to the decision of the Court and the recovery of the outstanding amount and its verification by Audit.

36. Para 17(a) 6(3) Page 439 read with Serial No. 5 of Audit report for the year 1984-85-
Shortage of Stores (Rs. 17,388/-).

5-8-91

The para had already been settled, in the previous Public Accounts Committee meeting held on 19-4-1988.

1959-60

37. Para 17(a)-7(2) Page 439 read with Serial No. 2 of Audit Report for the year 1984-85-
Irregular Payment of (Rs. 8,417/-).

5-8-91

The para was settled as full recovery had been effected and verified.

38. Para 17(a)-5(3) Page 440 read with Serial No. 10 of Audit report for the year 1984-85-
Non-recovery of Government Stores (Rs. 99,195/-).

5-8-91

As a result of verification by the audit the amount of the para had been reduced to Rs.26,135/-. As per findings of the Departmental Inquiry and orders of the competent authority, dated 28.6.1981 responsibility had been placed on the following officers to the extent mentioned against each:-

(i)	Mr. Muhammad Mushtaq, Sub-Engineer.	Rs. 11,187/-
(ii)	Mr. Muhammad Bashir, Sub-Divisional Officer.	Rs. 3,761/-
(iii)	Sh. Ijaz Ahmad (Retired), Superintending Engineer.	Rs. 11,187/-

1960-61

39. Para 17(a) 25(ii) Page 440 read with Serial No. 11 of Audit Report for the year 1984-85- Excess Expenditure Incurred in Excess of Deposit Received (RS.80,61,538/-).

3-9-91

- (i) The Department stated that Rs. 10,00,000/- had been recovered from LDA and a balance of Rs. 26,48,579/- was outstanding against LDA. The Chief Engineer, Buildings (North) gave a firm commitment that he would get the amount recovered from LDA within three months.
- (ii) The Department stated that Rs. 49,00,000/- were recoverable from the Public Health Engineer Department. The Committee decided that this item would be considered on 4-9-1991 in the presence of the latter. However, on 4-9-1991 when the Public Health Engineering Department was present before the committee, the Buildings Department did not turn up. The consideration on this item was, therefore, deferred.

1961-62

40. Para G-39-10(i) Page 440 read with Serial No. 12 of Audit Report for the year 1984-85- Loss Due to Defective Execution of Work (Rs. 11,348/-).

5-8-91

The loss has been written off by the competent authority on the ground of the demise of the contractor responsible for the defective work. The para was settled. But the Public Accounts Committee gave a directive to the Department that in future in cases where the work of the contractor is defective, the engineer concerned should immediately withhold all kind of payment to the contractor, otherwise he will be held responsible for all loss to the Government. The engineer concerned should be held responsible.

1965-66

41. Para 38(viii) Page 439 read with Serial No. 7 of Audit Report for the year 1984-85- Excess Payment of Rs. 14,923/-.

5-8-91

The para was settled subject to recovery and its verification from Audit.

42. Para 41 (XVI) Page 440 read with Serial No. 8 of Audit Report for 1984-85 - Non-recovery of Government Dues from Contractor (Rs. 21,515/-)

3-9-91

This para relates to non-recovery of Rs. 21,515/- being the cost of material issued to the contractor. The Department instead of making the recovery of the cost of the material, paid all the dues, including security deposits, to the contractor. The Martial Law Authorities had

imposed a recovery of Rs. 30,000/- on four officials out of which Rs. 26,000/- had been recovered from three officials. The remaining amount of Rs. 4,000/- was imposed on the Head Clerk who went into the Court.

However, in the written explanation given in the working paper, the Department had narrated a different story, that on demand of the recovery, the contractor applied for arbitration and an award of Rs. 1,11,723/85 was declared in his favour.

The Committee directed that the recovery of Rs. 26,000/- should be got verified by Audit. The Department was also directed that a copy of the award, alongwith the relevant extract of the other para to which it related should be submitted to the Audit and the Committee on 4-9-1991. However, the Department did not turn up on 4-9-1991.

The para was kept pending.

1955-56

43. Para 16 (a) (ii) (xi) page 440 read with Serial No. 9 of Audit Report for the year 1984-85 - Loss to Government - (Rs. 9,813/-).

3-9-91

The Department stated that the case for write off was sent to the Finance Department, who had returned it with certain observations. At the same time the Department contended that a write-off of Rs. 9,813/- was involved, which was within the competency of the Administrative Department.

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

1983-84

44. Para 16(2) page 53-54 of Audit Report for the year 1983-84. Mis appropriation of Stores (Rs. 31,240/-)

5-12-89

The Department explained that the Court case had since been decided in favour of the Government. The committee directed to expedite the process of recovery.

The para was kept pending.

GENERAL DIRECTIVE

5-12-89

The Committee observed that no working paper had been submitted in respect of the pending paras pertaining to the North Zone, and directed that the same should be submitted in the next meeting.

3-9-91

It was explained that material worth Rs. 31,240/- had been lifted by the contractor inspite

of the fact that he had been paid for it. The Department obtained a decree in their favour and, in the mean time, the contractor expired. His son had gone into court and next date of hearing had been fixed for 25-9-1991 Executive Engineer, First Medical Provincial Building Division was pursuing the case.

The Committee observed that no stay order had been issued by any Court. Therefore, the Department should effect recovery without further delay. The Chief Engineer, Building (North) gave a firm commitment that the money will be recovered from the heirs within two months.

The para was kept pending.

CHAPTER XXI
COMMUNICATIONS AND WORKS DEPARTMENT
HIGHWAYS DEPARTMENT

HIGHWAYS DEPARTMENT

The Committee examined the Accounts of Highways Department in its meetings held on 6-12-1989, 2-1-1990, 15-1-1990, 3-8-1991, 4-8-1991 and 3-9-1991.

APPROPRIATION ACCOUNTS

FOR THE YEAR 1984-85

1. Grant No. 25 - Communications page 202-03 of Appropriation Accounts for the year 1984-85.

6-12-89

The saving being within the permissible limits, the item was dropped. However, the Committee took serious notice of the remarks of the Department given in the working papers that the Accountant General, Punjab had been reluctant to give comments, which was against the factual position. The Committee directed that such remarks should not be repeated in future.

2-1-90

312-314- Other Bridges - Rs. (-) 24,19,086/-.

The Department was directed that :—

- (1) The system of budgetting should be probed into by the Finance Department and fool proof system suggested to the Department.
- (2) A detailed note explaining the procedure of budgetting in vogue in the Department should be supplied to the Finance Department so as to seek guidance.
- (3) In future Sub-head wise explanation should be submitted to the Public Accounts Committee in the working paper.

The item was kept pending.

2. Grant No. 36 - Development Page 252 of Appropriation Accounts for the year 1984-85 - 312 - Highways road and Traffic - Saving Rs. 50,779/-.

2-1-90

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

3. Grant No. 41 Roads and Bridges Page 271-73 of the Appropriation Accounts for the year 1984-85.

2-1-90

312-120- Machinery and Equipment - Rs. (-) 58,21,603/-.

Explanation of the Department was accepted subject to the condition that excess should be get regularised under intimation to Public Accounts Committee.

The para was kept pending.

312-311- National Highways - Rs. (-) 41,76,329/-.

The department explained that the excess was to the tune of 1.08% only which was permissible under the rules. The Committee directed that the excess may be got regularised by the competent authority and disciplinary action should be taken against the officer/official who had not taken action at the proper time to reconcile the figures within three months under intimation to the Public Accounts Committee.

312-312- Others Highways Roads - Rs. (-) 2,78,44,789/-.

It was brought to the notice of the Committee that the saving was only 3.42% which was permissible under the rules. The Public Accounts Committee however, remarked that explanation of the Department should have been elaborated and that, in future,

They should be careful to surrender the excess amount well in time.
Subject to these observations, the item was dropped.

4. Regularization of Excess Expenditure for the year 1983-84.**2-1-90**

On a working papers received from the Secretary to Government of the Punjab, finance Department, regarding Authentication of Excess Budget Statement for the year 1983-84, the Committee recommended regularization of excess expenditure mentioned in Para 4 of the report of the Auditor General on the Accounts of the Government of the Punjab for the year 1983-84.

DRAFT PARAS FOR THE YEAR 1984-85**5. Para I (1) page 257 of Audit Report for the year 1984-85- Excess Payment etc to Contractor and Loss Due to Defective Execution of Work - Rs. 39,654/-.****2-1-90**

The Department was directed to produce sanctioned estimate, cross-sections and measurement books, etc to Audit for verification and the result intimated to Public Accounts Committee.

The para was kept pending.

4-8-91

The Audit informed that the Department had not produced the complete record for verification as directed by the Public Accounts Committee on 2.1.1990. The Committee directed that the Executive Engineer concerned should personally get the record verified by the Audit today after the meeting. The consideration of the para was deferred to 4.8.1991.

4.8.1991 the para was reconsidered in the light of the fresh verbal explanation of the Department supported by the verbal comments of the Audit. The Department undertook to make recovery of Rs. 13,507/-. The Committee decided to settle the para, subject to verification of the recovery by Audit.

6. Para I (2) Page 258 of Audit Report for the year 1984-85- Excess Payment etc; to Contractor and Losse Due to Defective Execution of Work - Rs. 46,000/-.

2-1-90

The Committee observed that, in future, approval of the changes in cross-sections should be obtained from the competent authority.

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

7. Para I (3) Page 258 of Audit Report for the year 1984-85- Excess Payment etc to Contractor and Loss Due to Defective Execution of Work - Rs. 1,06,502/-.

2-1-90

Amount having been written off by the competent authority and verified by Audit, the para was dropped.

8. Para I (4) Page 259 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work - Rs. 25,258/-.

2-1-90

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

9. Para I (5) Page 259 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Less Due to Defective Execution of Work - Rs. 25,007/-.

2-1-90

The Committee directed that Department should obtain verification certificate from Audit regarding consumption of material.

The para was kept pending for refer by the Department.

4-8-91

After careful consideration of the departmental explanation and the Audit comments the Committee settled the para. The Committee, however, made it clear that its decision in this case should not be quoted as precedent in other cases. In future the Audit observations should be strictly adhered to.

10. Para I (6) 260 of Audit Report for the year 1984-85-Excess Payments etc to Contractors and Loss Due to Defective Execution of Works Amounting to Rs. 1,68,647/-.

6-12-89

The administrative Secretary informed the Committee that the proceedings under E & D Rules against the defaulters were in process. The Committee directed that action should be completed within three months.

The para was kept pending.

3-8-91

The Committee was not satisfied with the explanation of the Department. The Committee directed that the Chief engineer should personally hold an inquiry into the facts of the case also seeing whether the defects were detected before or after the expiry of the maintenance period, whether recovery was due from the first contractor on this accounts and who was responsible for this excess/double payment. The inquiry should be completed within 15 days from today, positively.

The para was kept pending.

11. **Para I (7) Page 260 of Audit Report for the year 1984-85-Excess Payments etc to Contractors and loss Due to Defective Execution of Works Amounting to Rs. 65,644/-.**

6-12-89

The Administrative Secretary informed the Committee that the proceedings under E & D Rules against the defaulters were in process. The Committee directed that action should be completed within three months.

The para was kept pending.

3-8-91

The Department explained that according to the findings of the Inquiry Officer (Malik Abdul Majeed, Member Inquiry-IV, Services, General Administration and Information Department) no double payment had been made. The Department maintained that damage to road had been caused due to flood and the contractor was not liable to damages. The Committee enquired whether the damage was actually due to flood and whether the damage was promptly reported by the site officer to the higher officers. The Department was asked by the Committee to produce all the relevant record tomorrow for verification.

The para was kept pending. (On 5.8.1991 nothing was told to the Committee about this matter).

12. **Para I (8) Page 261 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 14,772/-).**

6-12-89

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

13. **Para I (9) page 261 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 7,178/-).**

6-12-89

The Committee directed that the Department should satisfy to Audit regarding interpolation in the M.B. as well as the estimate.

The para was kept pending.

3-8-91

The Committee directed the Department to get the record checked by the Audit today and the para might be re-considered the next day.

The para was kept pending (On 5.8.1991 nothing was told to the Committee about this matter).

14. Para I (10) page 262 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 9,968/-).

6-12-89

The Department explained that proceedings under the E & D Rules were in process against the accused officials. The Committee directed to complete the action within three months.

The para was kept pending.

3-8-91

The Department explained that full recovery had been effected from the contractor and get verified by the Audit. Moreover, disciplinary action against the Sub Divisional Officer had culminated into stoppage of his increment for one year.

The para was settled.

15. Para I (11) Page 262 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 7,057/-).

6-12-89

The para was dropped on the recommendation of Audit.

16. Para I (12) Page 263 of Audit Report for the year 1984-85-Excess Payments etc to Contractor and Loss Due to Defective Execution of Work (Rs. 6,750/-).

6-12-89

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

17. Para I (13) Page 263 of Audit Report for the year 1984-85-Excess Payments etc to Contractor and Loss Due to Defective Execution of Work (Rs. 6,351/-).

6-12-89

Recovery having been effected and Verified by Audit, the para was dropped.

18. Para I (14) Page 263 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 14,883/-).

6-12-89

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

19. Para I (15) Page 264 and 265 of Audit Report for the year 1984-85-Excess Payments etc to Contractors and Loss Due to Defective Execution of Work (Rs. 26,535/-).

6-12-89

The Committee were informed that proceedings against the accused officials under the E & D Rules were in process. The Committee directed that action should be completed within three months.

The para was kept pending.

3-8-91

The Department explained that the enquiry had since been finalised and the officer/official accused of duplication in measurement had been exonerated by the Secretary, Communication and Works Department.

The para was settled subject to the production of a copy of the inquiry report to the Audit.

20. Para I (16) Page 264 and 265 of Audit Report for the year 1984-85-Excess Payments etc to Contractors and Loss Due to Defective Execution of Work (Rs. 48,347/-).

6-12-89

The Committee were informed that proceedings against the accused officials under the E & D Rules were in process. The Committee directed that action should be completed within three months.

The para was kept pending.

3-8-91

The Department explained that the enquiry had been finalised and Sub Divisional Officer and the Overseer concerned equally responsible for it and recovered Rs. 3,289/- i.e. half the amount from the Overseer in 1983. The Administrative Department had stated that the recovery of the balance amount Rs. 3,289/- had to be written off as the same was to be recovered from the Sub Divisional Officer who had since died. The previous public Accounts Committee in its meeting held on 15-1-1990 directed the Department to explain in the next working paper as to how the Sub divisional Officer was responsible for the loss in this case.

In this working paper the department explained that according to rule 4.15 of B&R Code, the Sub divisional Officer was also responsible for store and in this case the Executive Engineer had rightly held the Sub divisional Officer equally responsible for the loss, other wise each case had to be decided on its own merits.

The para was settled subject to write-off sanction by the competent authority and its

The Committee, however, decided to write to the chief Secretary that in future recovery of the shortage to stores should be made at the prevailing market value of the articles instead of the original purchase price.

21. Para 1 (17) Page 264 and 265 of Audit Report for the year 1984-85- Excess Payment etc to Contractors and Loss Due to Defective Execution of work (Rs.1,67,552/-).

6-12-89

The Committee were informed that proceedings against the accused officials under the E & D rules were in process. The Committee directed that action should be completed within three months.

The para was kept pending.

4-8-91

The Department explained that as a result of regular inquiry no excess payment had been established and the accused had been exonerated. The Committee observed that the Department should have got the record checked by the Audit before coming to Public Accounts Committee.

The Committee directed the Administrative Secretary to issue instruction to all concerned that in future such record should be got checked by the Audit before coming to Public Accounts Committee and in cases where any inquiry report was involved, a copy of the same should invariably be supplied to the Audit.

The para was settled subject to the verification by Audit.

22. Para I (18) Page 265 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 1,12,646/-).

6-12-89

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

23. Para I (19) Page 266 of Audit Report for the year 1984-85-Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 21,624/-).

6-12-89

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

24. Para I (20) Page 266 of Audit Report for the year 1984-85- Excess Payment etc to Contractor and Loss Due to Defective Execution of Work (Rs. 20,178/-).

2-1-90

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

25. **Para II (I) Page 268 of Audit Report for the year 1984-85- Non-Recovery of Government Dues from Contractors etc (Rs. 22,803/-).**

6-12-89

The Department was directed to pursue the case of the recovery at personnel level.

The para was kept pending.

3-8-91

The Department explained that the case of effecting recovery from the contractor as arrears of land revenue had been taken up with Deputy Commissioner, Lahore and Deputy Commissioner, Okara. The Deputy Commissioner Okara, vide his letter dated 9.8.1990 asked that the specific provision of rules for effecting the said amount as arrears of land revenue may be quoted before the matter was proceeded further. The Committee directed that the Deputy Commissioner, Okara who signed the above mentioned letter dated 9.8.1990 and the present Deputy Commissioner, Lahore may be called to the next meeting of the Committee.

The para was kept pending.

26. **Para II (2) Page 268 of Audit Report for the year 1984-85- Non-Recovery of Government Dues from Contractor etc- Rs. 2,96,985/-.**

2-1-90

The Committee directed that the recovery of the balance amount should be got verified by Audit, under intimation to the Committee.

The para was kept pending.

4-8-91

On re-checking of the record the Audit had reduced the amount to Rs. 9,010/- which had been recovered from the contractor and Verified by the Audit.

The para was settled.

27. **Para II (3) Page 269 of Audit Report for the year 1984-85- Non-Recovery of Government Dues from Contractor etc - Rs. 9,014/-.**

2-1-90

The Committee observed that the Sub Engineer was not responsible for the loss caused by the Contractors nor was he supposed to know the whereabouts of the contractor. As such, the complaint against him should not have been registered with the police. The Department was directed to get the loss written off by the competent authority under intimation to the Public Accounts Committee.

The para was kept pending.

4-8-91

The Department explained that the amount of Rs.4,507/- had been recovered and for the remaining amount of Rs. 4,507/- a case for write off had been initiated.

The para was settled subject to verification of the recovery and write off sanction, by the Audit.

28. Para II (4) Page 269 of Audit Report for the year 1984-85- Non-Recovery of Government Dues from Contractor etc - Rs. 1,40,435/-.

2-1-90

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

29. Para II (5) Page 269 of Audit Report for the year 1984-85- Non-Recovery of Government Dues from Contractor etc - Rs. 6,91,590/-.

2-1-90

The department explained that due to the bifurcation of the Buildings and roads Department various divisions were reconstituted, closed and merged. Therefore adjustment of material among these divisions was not possible. the Department informed that the loss would be got written off, as there was no other alternative.

The Department was directed to do the needful under intimation to the Committee.

The para was kept pending.

3-8-91

The para was settled subject to reconciliation of figures, write off sanction of the competent authority and its verification by the Audit.

30. Para II (6) Page 270 of Audit report for the year 1984-85- Non-Recovery of Government Dues from Contractor etc- Rs. 18,88,531/-.

2-1-90

The Committee directed that details of the award for claims should be supplied to Audit and the reconciliation got done accordingly under intimation to the Committee.

The para was kept pending.

Rahim Yar Khan - Rs. 1,97,000/-.

The Department was directed to reconcile the differences with Audit and expedite submission of vouched accounts to them.

3-8-91

The previous Public Accounts Committee directive dated 2.1.1990 regarding reconciliation of record had not yet been complied with. The Committee, however, decided to settle the para subject to reconciliation and verification by the Audit.

The Department was further directed to produce to the Audit, all the relevant record, including the Flood Commission report on the basis of which the length of the bridge was reduced.

The para was kept pending.

31. Para II (7) Page 270 of Audit Report for the year 1984-85- Non Recovery of Government Dues from Contractor etc - Rs. 17,506/-.

2-1-90

The Committee directed that the para should be transferred.

to the Multan Development Authority who should move for the writing off of the amount by the competent authority.

The para was kept pending.

32. Para II (8) page 270 of Audit Report for the year 1984-85 Non-Recovery of Government Dues from Contractor etc. Rs. 9,734/-.

2-1-1990.

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

The Committee decided to take up the pending paras of Highways department (south and North) as had been incorporated in the Audit Report for the year 1984-85 on 15-1-1990.

33. Para II (9) 271 of Audit for the year 1984-85- Non-recovery of Government Dues from Contractors etc- Rs.70,940/-.

6-12-1989

The Committee observed that the Department had used uncalled for remarks against the Audit in their explanation. The Department apologised and withdrew the remarks. The Department certified that the spare parts in question were genuine and being used in the Department.

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

34. Para II (10) page 271 of Audit Report for the year 1984-85 Non-Recovery of Government Dues from contractors etc. (Rs. 30,821/-)

6-12-1989

The recovery had already been effected and verified by Audit.

The para was dropped.

35. Para II (11) page 272 of Audit Report for the year 1984-85 Non-recovery of Government Dues from Contractor etc. (Rs.6,438/-)

6-12-1989

The Committee observed that the para pertained to 1977 and the Collector was approached in 1981 to effect recovery as arrears of land revenue. It was noticed that the

Department did not pursue the case properly with the result that the contractor died on 15-6-1986. The lack of interest shown by the Department in taking action against the defaulters and in effecting the recovery of Government dues was deplorable. The Department was directed to pursue the case of recovery from the contractor or effect recovery from the officers/ officials responsible for the loss of Government money besides taking disciplinary action. In case, the amount was irrecoverable sanction to the write off may be obtained from the competent authority.

Subject to verification of recovery or sanction to its write off, by the Audit, the para was dropped.

36. Para II (12) page 272 of Audit Report for the year 1984-85 Non- Recovery of Government Dues from Contractor etc. (Rs.23,865/-)

6-12-1989

The Department explained that the proceeding under E & D Rules against officers /officials responsible for the non-recovery and action to effect the recovery was in process.

The Committee directed to finalise the action within three months.

The para was kept pending.

3-8-1991

The department explained that the principal amount of Rs.23,865/- had been recovered from the contractor and the recovery of interest was not possible at this stage. Moreover, in compliance with the Public Accounts Committee directive dated 6-12-1989, Inquiry was instituted against the Executive Engineer, through SGA & I Department, where in he had been exonerated. However, in the proceeding against the Sub- Engineer, the authorized officer had been hold guilty and his case could be finalized by the authority shortly.

The principle amount having been recovered and appropriate disciplinary action being finalised against the official concerned, the Committee settled the para, with the observation that this decision would not be queted as precedent in other cases.

37. Para II (13) page 273 of Audit report for the year 1984-85 Non- Recovery of Government Dues from Contractors etc. (Rs. 7,600/-)

6-12-1989

Recovery having been effected and verified by Audit, the para was dropped

38. Para II (14) page 273 of Audit report for the year 1984-85 Non-Recovery of Government Dues from Contractor etc. (Rs. 10,48,598/-)

6-12-1989

The Department was directed to adjust the final bill of the contractor and recover the risk and cost from the defaulting contractor.

The para was kept pending.

3-8-1991

The Department stated that the final bills have been finalized confirming the recovery of (Rs.18,29,942/-) from the contractor on account of risk and cost charges. The case for recovery of this amount as arrears of land revenue had been taken up. It was informed that the successors of the contractor were residing in Lahore Cantt. The Committee directed that the matter might be pursued by the Superintending Engineer at personal level with the Tehsildar Recovery, Lahore Cantt.

The para was kept pending.

- 39. Para II (15) Pages 274 of Audit Report for the year 1984-85 Non Recovery of Government Dues from Contractor etc, worth (Rs.11,72,938/-).**

6-12-1989

The Department was directed to pursue the Court case vigorously, with personal interest.

The Para was kept pending.

3-8-1991

The Department explained the latest position of the court case and told that next date of hearing was 21-10-1991. The Committee advised the Department to move the Court for short peshi.

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

- 40. Para II (16) page 274 of Audit Report for the year 1984-85 Non— recovery of Government Dues from Contractor etc.(Rs.83,321/-).**

6-12-1989

Recovery having been effected and verified by Audit, the para was dropped

- 41. Para II (17) page 274 of Audit Report for the year 1984-85 Non- Recovery of Government Dues from Contractor etc. (Rs.6,53,508/-).**

6-12-1989

The Department was directed to make efforts for the recovery of Government Dues from the contractors besides fixing responsibility and taking disciplinary action against the officials due to whose negligence the recovery had been delayed.

The para was kept pending.

3-9-1991

Verification of record having been done by Audit the para was settled.

- 42. Para II (18) Page 274 of Audit Report for the year 1984-85 Non— Recovery of Government Dues from Contractor etc, Worth (Rs.1,45,029/-).**

6-12-1989

The Department was directed to pursue the Court case vigorously, with personal interest.

The para was kept pending.

3-8-1991

The Department explained the latest position of the Court case. The matter being sub-judice, the para was kept pending.

43. Para II (19) Page 275 of Audit Report for the year 1984-85 Non-recovery of Government Dues from Contractor etc, Rs. 2,81,699/-

2-1-1990

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

44. Para II (20) Page 275 of Audit Report for the year 1984-85 Non-Recovery of Government Dues from Contractor etc, Rs. 10,032/-

2-1-1990

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

45. Para III (i) (1) page 278 of Audit Report for the year 1984-85 Shortage of store (Rs.17,804/-)

6-12-1989

The Committee was informed that disciplinary action against the defaulting Sub-Engineer had been finalised and suitable punishment awarded to him. Moreover, the recovery had been effected and verified by Audit.

The para was dropped.

46. Para III (1) (2) page 278 Audit Report for the year 1984-85 Shortage of Stores (Rs.72,837/-)

2-1-1990

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

47. Para III (1)(3) Page 279 of audit Report for the year 1984-85 Shortages of Stores (Rs.14,704/-)

2-1-1990

The Department was directed to recover the amount of shortage from the Executive Engineer concerned who had failed to lodge a claim with the Railway Authorities for compensation of the loss despite the fact that the Sub-Divisional Officer concerned had informed him, in writing about the shortage well in time. The recovery from the defaulting Executive Engineer should be made within three months.

The para was kept pending.

The working paper for the meeting had not been provided to the members of the Committee in advance as per standing instructions of the committee. The Department apologized for the same and promised to be careful in future.

The department explained that as per direction of the Public Accounts Committee, dated 2-1-1990 the defaulting Executive Engineer had been directed to deposit the total amount Rs-14,704/- for not promptly lodging the claim with the Railway Authorities for compensation due to short receipt of 13-20 tons of bitumen. As the total recovery had been effected the para was settled subject to its adjustment in the proper head, and its verifications by the Audit.

48- Para III (1) (4) page 279 of Audit Report for the year 1984-85 Shortage of Stores (Loss of Twelve Nos Measurement Books)

2-2-90

The Committee did not feel satisfied with the inquiry held by the Department with regard to the loss of MBs and directed that a fresh inquiry at the higher level should be held in this regard and completed within three months. The Department was further directed to take disciplinary action against the persons responsible for not lodging the report with the Police in respect of the loss of Measurement Books.

The Para was kept pending.

4-8-1991

The Committee took serious view of the matter that the Public Accounts Committee's directive dated 2-1-1990 had not been complied with by the Executive Engineer concerned. The Committee directed that action should be taken against the concerned Executive Engineer for not complying with the directive of the Public Accounts Committee and asked the Department to give the names of such Executive Engineers to the Committee on 4-8-1991.

On 4-8-1991 the Committee was informed that the following were concerned Executive Engineer since 2-1-1990.

- (1) Mr. Abdul Wasi.
- (2) Ch. Muhammad Arshad and
- (3) Mr. Manzoor Ahmad.

The Department explained that the Executive Engineers found no time to proceed. On request of Department the Committee allowed further 15 days time to complete the action. The Committee made it clear that if the Audit was not satisfied the Public Accounts Committee would be compelled to take action against the Executive Engineer.

The Committee made it clear, at the very outset to the Department that working papers should be furnished by the Department fifteen days before the commencement of the meeting otherwise the Public Accounts Committee would not consider the working papers received late.

49- Para III (1) (5) page 279 of Audit Report for the year 1984-85 Shortages of Stores (Rs-1,41,184/-)

2-1-1990

The Audit pointed out that the excessive use of material was brought to the notice of the Department in 1968 initially. The para was printed in 1984-85 but, the inquiry was started by the Department after a period of about five years. The Committee directed that the department should finalise disciplinary action within three months against the defaulters and the persons responsible for not taking appropriate measures to stop excessive uses of material at the proper time. The Committee further directed that the record pertaining to the reduction of the amount by the Inquiry Officer should be produced to Audit along with a copy of the inquiry report in this behalf.

The para was kept pending.

4-8-1991

The Audit informed that certain record was brought in by the Department for checking and the Audit made further observations on the same which had yet been complied with by the

Department. The department explained that 3 different figures of the amount involved were provided to the Department by the Audit from time to time. The committee directed that the Department should get joint verification of the record with the Audit within a fortnight and proceed to fix responsibility. The Audit fixed 17-8-1991 for such joint verification.

50. Para III (6) page 280 of Audit Report for the year 1984-85 Shortage of Stores (Rs-4,32,645/-)

6-12-1989

The Committee observed that the delay of 10 years in taking appropriate action against the defaulters showed lack of interest on the part of the department. It was directed that the Department should conduct inquiry, fix responsibility and take disciplinary action under the E&D Rules besides effecting recovery within three months. It was further directed that the Officer who issued the N.O.C. to the retiring official should also be included in the Inquiry.

The para was kept pending.

3-9-1991.

The Department stated that as per previous Public Accounts Committee's directive dated 6-12-1989, an inquiry was held. The Material worth Rs. 4,32,643/- initially reported short had actually been handed over to the Mechanical Institution of Pakistan which left the work without handing over the material to the Department subsequently, as a result of physical.

verification all material was accounted for except one boat worth Rs 10,000/-. The M.C.P was later liquidated and the said amount of Rs. 10,000/- could not be recovered even through the liquidator. The recovery of Rs.10,000/- was being effected from the Sub-Engineer concerned although the Inquiry Officer had exonerated him. The Committee felt that if the Sub-Engineer was not responsible for the loss why the recovery was being effected from him. The Committee directed that the Department should get the loss written off by the competent authority and also to get the accountal of material verified by Audit.

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

51. Para III (II) (1) page 280 of Audit report for the year 1984-85 Non Accountal of Stores - Rs. 28,391/-

2-1-1990

Reduction in amount having been verified by Audit, the para was dropped.

52. Para III (2) page 281 of Audit Report for the year 1984-85 Non Accountal of Stores (Rs. 12,823/-)

6-12-1989

The Department explained that they had since traced out the record and the M.B pertaining to the consumption of spare parts was available which would be produced to audit. The committee directed that the record should be get verified by the audit.

The para was kept pending.

4-8-1991

The department stated that the accountal of Rs. 12,823/- had been carried out and get verified by the Audit.

The para was settled.

53. Para III (II) (3) page 281 of Audit Report for the year 1984-85 Non Accountal of Stores Rs. 8,057/-

6-12-1989

The Department explained that proceedings under E&D Rules were in process against the defaulters. The Committee directed that the action should be finalised within three months.

The para was kept pending.

4-8-1991.

The Department explained that in this case the Inquiry Officer had submitted his report to the Authorised Officer who had fixed 10-8-1991 for personal hearing of the accused before deciding the case. The Committee directed that the action might be finalised expeditiously.

The para was kept pending.

54. Para III page 281 of Audit Report for the year 1984-85 Machinery- rendered Un-Servicable (Rs. 94,91,610/-)

6-12-1989

The Department was directed to submit a detailed report giving full facts of the case in the fresh working paper for the next meeting.

The para was kept pending.

SPECIAL DIRECTION.

The Committee observed that in the last meeting the Department was directed to furnish a statement showing the details of the machinery, both serviceable and un-serviceable, lying with the Department but the same had not yet been furnished. The Committee again directed the department to submit the requisite statement.

3-9-1991

According to Audit observation machinery worth Rs. 94,91,610/- had been declared un-serviceable without assigning any reason within a short period of its acquisition. As per previous Public Accounts Committee's directive dated 16-12-1989 the Department provided details of the machinery under Highways Department.

The Department explained that the machinery in question had been purchased during the period from 1970 to 1976 from the socialist countries and did not correspond to the Western Standard. It was declared un-serviceable during the period from 1984-85 when it had outlined its utility. The Divisional Disposal committee, which was functional at that time, surveyed the machinery amounting to Rs. 9,88,000/- which was disposed off through auction. The remaining machinery was yet to be surveyed for auction. The Department stressed the need for re-constitution of Divisional Committee, for this purpose.

The Committee observed that the powers to declare stores un-serviceable had already been delegated to various authorities who should exercise them with full responsibility. The Committee directed that the Department should thoroughly review the case, conduct physical verification of the machinery and take decision about declaring it un-serviceable and disposing it of within three months positively. Moreover the officers responsible for delay in deciding the matter for nine long years be pinpointed and proceeded against.

The para was kept pending.

55. Para IV (1) page 282 of Audit report for the year 1984-85 Infructuous/ Wasteful and Irregular Expenditure of Rs. 2,87,662/-

2-1-1990

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

56. Para IV page 282 of Audit Report for the year 1984-85 Infructuous/Wasteful and Irregular Expenditure Rs.70,000/-

6-12-1989.

The Department was directed to constitute a fresh inquiry, fix responsibility take disciplinary action against the defaulters under E&D rules and effect recovery of Rs. 70,000/- with in three months.

The para was kept pending.

57. Para IV (3) Page 283 of Audit report for the year 1984-85 Infructuous/Wasteful and Irregular Expenditure- Rs 2,88,130/-

2-1-1990

The Administrative Secretary was directed to make a probe into the matter in collaboration with the Finance Department and a Senior Member of the Board of Revenue and complete action with in three months.

The para was kept pending.

4-8-1991.

In compliance with the previous Public Accounts Committee,s directive dated 2-1-1990, the matter had since been reconciled and verified by the Audit.

The para was settled.

58. Para IV (4) Page 283 of Audit Report for the year 1984-85 Infructuous/Wasteful and Irregular Expenditure of Rs. 30,707/-.

2-1-1990

The Committee directed that the expenditure should be got regularised by the competent authority and verified by Audit under intimation to the Public Accounts Committee.

The para was kept pending.

4-8-1991

The Department explained that a case for the ex-post facto sanction to cover the unauthorised expenditure of Rs. 30,707/- had been referred to the Finance Department.

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

59. Para IV (5) Page 284 of Audit Report for the year 1984-85 Infructuous/Wasteful and Irregular Expenditure (Rs. 10,17,818/64).

6-12-1989.

The Committee directed that a copy each of the inquiry report, Anti-Corruption Committee report and the decision of the High Court should be produced to Audit.

Subject to verification by Audit, the para was dropped.

60. Para V (1) Page 284 of Audit Report for the year 1984-85 Loss to Government (Rs.2,60,251/-).

6-12-1989

With regard to items No 1 and 2 the Committee directed that the custom paid on the un-received material may be got refunded from the C.B.R. Regarding item 3, it was directed that the relevant record should be produced to Audit for verification.

The para was kept pending.

3-9-1991

According to the draft para machinery parts worth Rs. 2,60,251/- were received short. The Department stated that certain items were deleted from the list reducing the amount of para to Rs. 2,16,521/-. Moreover, in compliance with previous Public Accounts Committee's directive dated 6-12-1989 custom duty paid on un-received material had been got refunded. Insurance claim of Rs 26,000/- had also been received. Only an amount of Rs. 64,904/- on the account of refund of custom duty was still outstanding and being vigorously pursued. The Department was directed to get the whole record verified by the Audit.

Subject to verification by Audit the para was settled.

61. Para V (2) Page 284 of Audit Report for the year 1984-85 Loss to Government (Rs. 37,800/-).

6-12-1989

In the department explanation one Division in the Department had shifted responsibility on another sister Division within the Department. The committee observed that the Administrative Secretary and the Chief Engineer had not seen that explanation before submitting it to the Public Accounts Committee. The Committee directed that in future the working papers should invariably come through the Administrative secretary.

The position verbally explained by the Department about the facts of the para was accepted and the para was dropped.

62. Para V (3) Page 285 of Audit report for the year 1984-85 Loss to Government (Rs.85,040/-).

6-12-1989

The committee directed that the custom paid on the un-received goods may be got refunded from the C.B.R.

The Committee took a serious note of the fact that the Department had not taken prompt action in the matter and had taken up the matter with the Insurance Corporation huge time long. The Committee directed that the matter may be pursued vigorously and action should also be taken against the official responsible for the delayed action.

The para was kept pending.

3-9-1991

The Department stated that the shortage was detected during the joint inspection of the consignment by the Industries Department and the Highway Department. The material was supplied short at source. Total number of packages were received according to the packing list, but the contents of various packages were found short, on joint inspection. Therefore the security of the firms should not have been released by the Industries and Mineral Development Department. The Department stated that their insurance claim was rejected because the packages had been delivered according to the packing list. The Department further stated that in response to their request for the refund of custom duty paid on un-received goods, the C.B.R. had demanded to produce the original documents which were neither available with the Liaison Officer, Services, General Administration and Information Department nor with the Industries and Mineral Development Department.

The committee felt that according to the facts stated by the Department, the Director of Industries who released the security of the firms, with out making good the shortage from the firms was *prima-facts* responsible for this loss of Rs. 85,040/- to the Government and the same should be recovered from him, alongwith taking of the disciplinary action against him.

The para was kept pending.

62-A Para V (4) page 285 of Audit Report for the year 1984-85 Loss to government (Rs-3,05,351/-)

6-12-1989

The Department was directed to complete the necessary action in this para within three months.

The para was kept pending.

3-8-1991

On the request of the Department the Committee allowed four months time to complete the remaining adjustment/ recovery.

The para was kept pending.

63. Para (V) (5) Page 285 of Audit Report for the year 1984-85 Loss to Government (loss of Measurement Book No. 4638).

6-12-1989.

The Committee was informed that the defaulting Sub- Engineer had been penalised for the loss of Measurement Book and his annual increment had been stopped for one year.

Subject to the sanction (Inform) of write off by competent authority and its verification by audit, the para was dropped.

64. Para (V) (6) 286 of Audit Report for the year 1984-85 Loss to Government (Rs. 44,034/-)

6-12-1989

The Committee was informed that the relevant record was available with the Department and would be produced to Audit for verification.

Subject to verification by Audit, the para was dropped.

Pending compliance paras.

1958-59

65. Para 17(a) 3(12) Page 440 read with Serial No. 13 of Audit Report for the year 1984-85 Shortage of Stores Rs.9,56,125/-.

4-8-91

The previous Public Accounts Committee, in its meeting held on 15-1-1990, had settled the para subject to verification write off sanction of the Finance Department. It was observed that no progress had been made. The Committee, however, decided to reiterate the decision of the previous Public Accounts Committee.

1961-62

66. Para 39 (6) (1) Page 440 read with Serial No 14 of Audit Report for the year 1984-85 Non- Recovery of Government dues from Contractor Rs.9,792/-.

15-1-1990

The Audit had already settled the para after verifying the adjustment of the amount involved.

67. Para 39 (9) Page 440 read with Serial No. 15 of Audit Report for the year 1984-85 Mis-Appropriation of Stores Worth Rs. 16,219/-.

15-1-1990

The Audit has verified the required action.

The para was dropped.

1963-64

68. Para 23 (III) Page 440 read with Serial No 16 of Audit Report for the year 1984-85 Excess Payment of Rs. 12,904/-.

15-1-1990

The Audit having verified the required action, the para was dropped.

1964-65

69. Para 28 (III) Page 441 read with Serial No. 17 of Audit Report for the year 1984-85 shortage of Stores Material Rs. 22,960/-).

15-1-1990

As Already decided by the Public Accounts Committee in one of its previous meeting the Department should pursue the case of write off with the Finance Department.
The para was kept pending.

70. Para 27 (VI) page 441 read with Serial No. 91 of audit Report for the year 1984-85 Non Recovery of Government dues Worth Rs. 16,550/-.

15-1-1990

As already decided by the Public Accounts Committee in one of its previous meetings the Department should pursue the case of write off with the Finance Department.

1965-66

71. Para 42 (XVI) Page 441 read with Serial No 20 of Audit Report for the year 1984-85 Loss to Government Due to Un-Serviceable Material (Rs. 15,842/-).

15-1-1990

As already decided by the Public Accounts Committee in one of its previous meetings the Department should pursue the case of write off with the Finance Department.

The para was kept pending.

72. Para 40 (XXIV) Page 441 read with Serial No 21 of Audit Report for the year 1984-85 Mis-Appropriation of stores Material Rs. 6,578/-.

15-1-1990

The Department stated that some recovery had been made and verified by the Audit, the remaining recovery had to be written off.

The Committee directed that the Department should furnish justification as to how the Sub-Divisional Officer concerned was held responsible for the loss in the next working paper.

The para was kept pending.

4-8-1991

1840 cement bags worth Rs. 6,578/- were purchased and paid in 1964 but the material was not taken on stock. The Department held the accused exonerated as a result thereof. The Department was directed to produce a copy of the inquiry report to the Audit and the detailed estimates should also be shown to them.

The para was settled subject to verification by the Audit.

73. Para 42 (I) Page 441 read with Serial No. 22 of Audit Report for the year 1984-85 Loss to Government (Rs. 2,47,363/-).

15-1-90-

The write off had been sanctioned and verified by the Audit. The Department was directed to make adjustment of the store Articles in their relevant books.

The para was dropped.

1967-68

74. Para 78 Page 441 read with Serial No. 23 of Audit Report for the year 1984-85 Loss of Stores Worth Rs. 44,212/-

15-1-1990

The Committee was informed that bitumen worth Rs. 27,250/- had been verified by the Audit. The recovery of Rs. 17,962/- cannot be effected from the concerned official in view of the court decision acquitting him of the charge. The Solicitor advised the Department not to go in appeal. Therefore, the only way was to sanction the write off.

The Committee directed the Department to approach the Finance Department for sanction of write off. Subject to verification of write off, the para was dropped.

75. Para 38 (v) Page 441 read with Serial No.24 of Audit Report for the year 1984-85 Excess Payment of Rs. 7,890/-

15-1-1990

The Department was directed to pursue the matter of write off with the Finance Department.

The para was kept pending.

76. Para 87 Page 441 read with Serial No. 25 of Audit Report for the year 1984-85 Mis-Appropriation of Stores Material (Rs.5,407/-).

15-1-1990

The action being completed the para was dropped.

77. Para 78 Page 441 read with Serial No. 23 of Audit Report for the year 1984-85 Loss of Stores (Rs.44,212/-).

4-8-1991

The para was settled subject to write off of the irrecoverable amount by the competent authority and its verification by the Audit.

1968-69

78. Para 17 (a) (3) (12) Page 440 read with Serial No.13 of Audit Report for the year 1984-85 Shortage of Stores Material - (Rs. 9,56,125/-).

15-1-1990

The Department was directed to pursue the matter with the Finance Department for the sanction of write off.

Subject to verification of write off the para was dropped.

79. Para 13 (i) page 441 read with Serial No. 27 of Audit Report for the year 1984-85 Shortage of Stores (Rs. 11,609/-).

15-1-1990

It was stated that the Department was making efforts to recover the involved amount from the concerned Ex-Sub- Engineer as arrears of land revenue through the Deputy Commissioner, Rahim Yar Khan/ Tehsildar Liaquatpur.

The Department was directed to pursue the matter vigorously

The para was kept pending.

80. Para 69 Page 441 read with Serial No. 26 of Audit Report for the year 1984-85 Loss to Government Due to Non-Accountal of Material (Rs. 21,321/-).

15-1-1990.

The action being completed the para was dropped.

81. Para 13 (1) Page 441 read with Serial No. 27 of Audit Report for the year 1984-85 Shortage of the Store (Rs. 11,609/-).

4-8-1991.

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

1970-71

82. Para 44 Page 442 read with Serial No. 28 of Audit Report for the year 1984-85 Excess Payment of Rs. 32,499/-).

15-1-1990.

Action against the concerned officials had already been taken. Therefore, accepting the explanation of the Department the Public Committee dropped the para.

83. Para 13 Page 442 read with Serial No. 29 of Audit Report for the year 1984-85 Loss to Government Due- to Mis-Appropriation of Stores Material (Rs. 3,18,824/-).

15-1-1990.

It was stated that some of the recovery had been made and verified by Audit. The remaining recovery would be effected soon.

The public Accounts Committee directed that total recovery should be made and got verified by Audit within one month failing which disciplinary proceedings under the Efficiency and Discipline Rules should be against the concerned official.

The para was kept pending

84. Para 30 Page 442 read with Serial No. 30 of Audit Report for the year 1984-85 Un- Due Blockade of Government Capital Worth Rs. 3,41,406/-.

15-1-1990.

The Public Accounts Committee directed that the record of consumption of big iron and the account of the remaining quantity of the same should be produced before the Audit for verification within one month otherwise recovery from the person concerned should be made.

The para was kept pending.

1972-73

85. Para 46 Page 442 read with Serial No. 33 of Audit Report for the year 1984-85 Non-Accountal of Stores Material (Rs. 2,00,000/-).

15-1-1990.

The Department was directed to produce the record of recovery to the Audit for verification. For the remaining amount Rs. 2,998/- the Administrative Department should approach the Finance Department for sanction of write off.

The para was kept pending.

86. Para 23 (3) Page 442 read with Serial No. 31 of Audit Report for the year 1984-85 Loss to Government Due to Shortage of T & P Articles - Rs. 20,000/-

15-1-1990.

The Department stated that total recovery had been made and would be got verified by the Audit.

Subject to verification of record, the para was dropped.

1966, 67, 69/72-73

87. Para 56-57(i) (iii) Page 442 read with Serial No. 32 of Audit Report for the year 1984-85 Non-Accountal of Stores (Rs.3,71,280/-, Rs.1,02,900/-, Rs.63,351/-, Rs.42,273/-, Rs.46,602/-, Rs.1,03,654/-, Rs.8,641/- and Rs.30,900/-).

15-1-1990

The case was pending in a court of law. The Committee directed that the case should be pursued vigorously by the Department.

The para were kept pending.

1972-73

88. Para 68 Page 442 read with Serial No 34 of Audit Report for the year 1984-85 Non-recovery of Government Dues Worth Rs. 15,550/-

15-1-1990

Subject to recovery of the balance amount of Rs. 3,750/- from M/S Call Tax and its verification by the Audit, the para was dropped.

1972-73

89. Para 65 Page 442 read with serial No 36 of Audit report for the year 1984-85 Non - Accountal of Stores and Blockade of Government capital Worth Rs. 4,16,317/-

15-1-1990

On the recommendation of the Audit, the para was dropped.

1973-74

90. Para 6 Page 442 read with serial No 36 of Audit report for the year 1984-85 Loss to Government Due to Non-Receipt pf Material (Rs.3,84,802/-).

15-1-1990

The Department should produced the record to the Audit for verification with in one month.

The para was kept pending.

1975-76

91. Para 8 (3) Page 442 read with serial No 37 of Audit Report for the year 1984-85 Loss to Government Rs. 1,28,972/- on account of Un-Due Blockade of Stock Material.

15-1-1990

The department was directed to complete the inquiry under the Efficiency and Discipline Rules with in three months.

The para was kept pending.

1979-80

92. Para 7 (1) Page 442 read with serial No 40 of Audit for the year 1984-85 Non- Accountal of Lubricants Worth Rs. 57,052/-

15-1-1990

The department was directed to obtain the relevant record from the Buildings Department and prepare a fresh working paper for consideration by the public Accounts Committee.

The para was kept pending.

1980-81

93. Para 31 (1) Page 442 read with serial No. 39 of Audit Report for the year 1984-85 Loss to Government Due to Non- Accountal of Stores Material worth Rs. 44,494/-

15-1-1990

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

1981-1982

94. Para 40 (1) Page 443 read with Serial NO 41 of Audit report for the yare 1984-85 Mis-Appropriation of stores Worth Rs.4,00,000/-).

15-1-1990

The record shows that the actual receipt of boats was 40 and not 50. Thus there was no shortage. Apart from this fact, disciplinary action aganist the concerned Sub- Divional Officer was also had been taken for negligence.

Subject to verification of the above facts, the para was dropped.

95. Para 37 (2) Page 443 read with Serial No 42 of Audit report for the year 1984-85 Loss to Government Rs. 5,54,016/- On Account of Un-Due Payment.

15-1-1990

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

96. Para 37(3) Page 443 read with Serial No. 43 of Audit Report for the year 1984-85 Loss to Government due to Excess Payment of Rs.4,21,685/-.

15-1-1990

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

97. Para 37 (6) Page 443 read with serail No. 44 of audit report for the year 21984-85 Loss to Government Rs. 50,067/- Due to Excess Payment.

15-1-1990

The contention of the Department was accepted and the para was dropped.

CHAPTER - XXII

IRRIGATION AND POWER DEPARTMENT

The Committee examined the accounts of Irrigation and Power Department in its meeting held on 12-9-1989, 13-9-1989, 14-9-1989, 3-2-1990, 4-2-1990, 1-7-1991, 2-7-1991, 3-7-1991, 4-7-1991, 12-9-1991, 14-9-1991, and 15-9-1991.

APPROPRIATION ACCOUNTS 1984-85

IRRIGATION & POWER DEPARTMENT, LAHORE

3-2-1990

- | | | |
|------|--|---|
| I. | Grant No. 9 M & R - | Page 26-31 of Appropriation Accounts for the year 1984-85-522- Irrigation Dams (Rs.5,00,000/-) |
| II. | Grant No.36 Development-
500-Economic-Services
520- Irrigation
523 Canal Irrigation | (520 Irrigation) page 245-58 of Appropriation Accounts for the year 1984-85-

(-) Rs.4,02,957/- |
| III. | Grant No.37 -
500-Economic-Services
520-Irrigation
523-Irrigation Dam | Irrigation Works-Page 259-61 of Appropriation Accounts for the year 1984-85-

(+) Rs.3,729/- |

The above grants were discussed and it was observed that these relate to non-reconciliation of their departmental figures with the Audit. The Committee directed to settle these items subject to the observation that the Departments must pay proper attention to the timely reconciliation of their Departmental figures with the Audit.

IRRIGATION & POWER DEPARTMENT

APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85

4-2-90

Page 24 & 25 of Appropriation Accounts for the year 1984-85 Grant No.8-Other Taxes and Duties charges under Electricity Act- (-) 25,12,160/-

4-2-90

Page 26 - 31 of Appropriation Accounts for the year 1984-85 Grant No.9-Irrigation -422- General Hospital and Clinic (-) 57,517/-

The Accountant General, Punjab pointed out that the Departmental figures for the year 1988-89 have been reconciled with Audit. It was revealed that Department has deputed Senior Staff Members for reconciling their budgetary provisions with the Audit and discrepancy if detected is liable to be rectified. The variation shown in the present Account i.e. 1984-85 cannot be reconciled at this belated stage which is evidently due to lack of coordination between the two Departments in respect of reconciliation. The Committee felt satisfied with the improvement carried out by the Department in this field, and hoped that the Department would continue according to priority in this respect.

DRAFT PARAS-1984-85
IRRIGATION AND POWER DEPARTMENT
(SARGODHA ZONE)

The meeting started with the recitation from the Holy Quran:

1. Para (f) I/84-85 page 343 of Audit Report for the year 1984-85 Shortage of stores Rs. [2,58,000/-]

12-9-89

The Department was asked to explain as to why inquiry was not conducted in 1984 and the amount of shortage placed in P.W. Advance to watch its recovery. The Department should indicate the action taken against the Inquiry Officer for the delay in finalising the inquiry entrusted to him in 1986 and against the authorised. Officer/Authority for the delay in the final action of the case.

The department was directed to finalise recovery proceedings expeditiously besides taking disciplinary action against the defaulting officials/officers and those responsible for inordinate delay in making recoveries.

The para was kept pending.

2-7-91

The department stated that the para pertains to shortage of trees valuing Rs. 12,58,000/- against 3 sub-Engineers Inquiry against Mr. Irshad Hussain has been completed and he has been exonerated. Inquiry against Mr. Zaheer-ud-Din and Niaz Hussain is yet under process. However, the department had come to the conclusion that there had not been any shortage at all and it was a case of Misunderstanding. The Committee constituted a sub-committee comprising of Mr. Farhat Aziz Mazari, Sh. Anwar-ul-Haq Piracha and Haji Muhammad Afzal Chan. It would be headed by Mr. Farhat Aziz Mazari and will report its findings to the Committee.

The para was kept pending.

15-9-91

The Audit certified verification of the adjustment of Rs. 5,74,000/-. Inquiry against Zaheer-ud-Din, sub-engineer had been finalised and as a result thereof he stood exonerated by the Inquiry Officer.

The Sub-Committee, constituted by the Public Accounts Committee-I to consider this para in detail had examined this para in detail in its meeting held on 27-8-91 and had recommended for the settlement of the para.

The para was therefore, settled.

2. Para (i) 2/84-85 page 344 of Audit Report for the year 1984-85-Shortage of Stores
Rs.5,85,000/-]

12-9-1989

The department was directed to produce relevant record in support of their contention of duplication of the para to audit for verification.

The para was kept pending.

2-7-91

The Committee stated that it was a case of duplicacy of the draft para (i) 1 of 1984-85. The Audit was not agreeable. The Committee decided that the Sub-Committee already constituted will attend this para also.

The para was kept pending.

15-9-91

This para had also been referred to the Sub-Committee, which in its meeting held on 27-8-91 examined the para in detail. It had been established that there was no shortage except theft of eight trees, which had since been written off by the competent authority, and verified by the Audit. The Sub-Committee had recommended for the settlement of the para. Accordingly, the para was settled.

3. Para (i) 3/84-85 page 344 of Audit report for the year 1984-85 shortage of stores
Rs.7,13,524/-

12-9-89

The department stated that the shortage of stores was evaluated at high side. In the interest of fairness the Superintending Engineer, Scrap-II Circle, Sargodha asked the Inquiry Officer to refix the cost of the articles at the prevalent market rate. As such the Inquiry Officer revised the amount reducing to Rs.1,78,788/50.

It was stated that the inquiry report regarding the shortage against Mr. Altaf Ahmad, Sub-Engineer was with the authorised Officer and will be finalised soon. The action on the inquiry report should be completed within three months and a report submitted to the Public Accounts Committee accordingly.

The Committee directed that the correctness of the amount of shortage of Rs.1,32,550/- against Ahmad Hussain should be determined by the Audit on the basis of production of the departmental record as this nature of this official appears to have been listed erroneously. final finding of joint exercise of the Administrative Department & the Audit may be reported to the P.A.C.

3-7-91

It was explained to the committee that so far as shortage of Rs.5,80,988/- standing against Altaf Ahmad, Sub-Engineer was concerned, the Superintending Engineer had appointed a Committee to determine the price of articles and calculate the exact amount of shortage. After completion of the inquiry, the department undertook to produce its report to Public Accounts Committee and Audit. As regards shortage of articles worth Rs.1,32,553/- against Ahmad Hussain, Sub-Engineer the department's contention was that there had never been any official of this name as their employee and that over-since the para was constituted it had been regularly corresponding with the audit to give them details about the identity of the so-called defaulter. Due to the non-existence of the alleged Ahmad Hussain, Sub-Engineer on the departmental record evidently there was no shortage.

The Committee directed that the department and the Audit should sit together and sort out the matter. It was also directed that the inquiry should be finalised within one month and recovery effected.

The para was kept pending.

15-9-91

After Audit verification the amount of the para had been reduced to Rs.5,80,988/82. The department stated that Mr. Altaf Ahmad, Sub-Engineer had been charged for this shortage, which had to be compensated i.e. shortage of stock articles worth Rs.1,33,338/50 and shortage of T & P articles worth Rs.4,47,650/- According to the departmental enquiry report the value of T & P articles had been assessed as Rs.45,450/- keeping in view their depreciated value instead of Rs.4,47,650/-. Thus, the Sub-Engineer was being proceeded against for the shortage of stock and T & P articles worth Rs.1,98,261/50. The accused had been called for personal hearing by the Authority.

The Audit, however, did not agree to the re-assessed value of the T & P articles, which had been reduced to the lowest minimum. In case the Audit agreed with the re-assessment then the para would be reduced to Rs.1,98,261/50.

The para was kept pending.

4. Para (i) 4/84-85 page 344 of Audit Report for the year 1984-85 shortage of stores Rs.3,36,015/-

12-9-89

The Department stated that as a result of physical checking of stores, it transpired that the actual shortage was Rs.64,817/- and not Rs.3,36,015/- out of which an amount of Rs.5,500/- had been recovered and verified by Audit. The balance recoverable now stands at Rs.58,269/-. This position may be get reconciled with the Audit.

The Public Accounts Committee directed that efforts to recover the balance amount should be expedited. It further directed that disciplinary action against the persons responsible for temporary misappropriation should be taken and a report in this respect submitted to the Public Accounts Committee within three months. The Committee also directed that officers found responsible should be posted in the Headquarters, as was already desired by the Public Accounts Committee in a policy directive.

The para was kept pending.

2-7-91

This para is regarding shortage of stock articles of Rs.3,36,015/- against various officers of the department. Some of the amount has been reduced on account of the department and audit's reconciliation while recovery for other amount is in process. the Committee was of the considered view that senior officers should also be held responsible for this shortage of articles. The department promised to look into this para from this angle as well.

The para was kept pending.

15-9-91

After Audit verification/reconciliation the amount of the para had been reduced to Rs.34,904/-. The department stated that recovery had since been made.

The para was settled, subject to verification by Audit.

5. Para (I) 5/84-85 page 344 of Audit Report for the year 1984-85 Shortage of stores Rs.1,79,636/-

12-9-89

Out of the involved amount of Rs.1,79,636/- an amount of Rs.5,133/- stands recovered. The balance of Rs.1,74,503/- is shown to be recoverable as under:-

- | | | | |
|----|----------------------|--------------------|---------------|
| 1. | Mr. Mohammad Bashir, | Executive Engineer | Rs.1,44,754/- |
| 2. | Mr. Muhammad Riaz, | Ditto | Rs. 15,899/- |
| 3. | Mr. Muhammad Zakir, | Ditto | Rs. 13,850/- |

(1) In regard the Mohammad Bashir, Superintending Engineer, the Department stated that he had absconded and had gone abroad and was reported to be working in Oman. The Chief Engineer stated that he had requested the Administrative Secretary to take up the matter with the Ministry of Foreign Affairs to arrange the recovery from Mohammad Bashir through its Ambassador in Oman. The Committee was arranged to learn that the Secretary showing indifference to this issue of recovery of Public money and disregarding the protocol involved asked him to take up the matter with the Foreign Ministry at his own level. Thereafter, he took up the matter with the Ambassador of Pakistan in Oman through the Ministry of Foreign Affairs.

The Committee directed that the Department should request the Chief Secretary, Punjab to take up case with the Ministry of Foreign Affairs for recovery from Mohammad Bashir, Superintending Engineer, now in Oman. In case there was no chance of recovery, the Department should move the Finance Department for Sanction of write off.

(2) As for Mohammad Riaz, Superintending Engineer, inquiry is pending against him. The Public Accounts Committee directed that the inquiry and action thereon should be completed within three months.

(3) In regard to the recovery from, Sub-Engineer Mohammad Zakir, it was stated that as a result of inquiry, an amount of Rs.5,133/- was found recoverable from him which had been duly recovered. The Public Accounts Committee directed to drop this item subject to verification of recovered amount by audit.

The para was kept pending.

1-7-91

The para was dropped subject to verification by Audit on 12 & 13-9-1989. The Committee felt concerned that the record had not so far been produced to Audit for its verification. The Committee desired that compliance of the directives of the Public Accounts Committee should be given proper attention.

2-7-91

It was stated that the reduced amount of Rs.5,133/- instead of Rs.18,983/- on the basis of inquiry had already been recovered from Mr. Zakir, XEN and verified. The amount of Rs.1,44,754/- recoverable from Mr. Muhammad Bashir, XEN had been got written off. Another amount of Rs.15,899/- was recoverable from Mr. Riaz. It appeared that out of this Rs.3,938/- was recoverable from Mr. Muhammad Rashid Qureshi, who has since deposited this sum. The other amount of Rs.11,961/- would be recovered from Mr. Riaz within fortnight.

The para would be kept pending.

15-9-91

After Audit verification the amount of the para had been reduced to Rs.1,79,503/-. The department stated that this amount was recoverable from the following:-

1.	Mr. Muhammad Bashir,	Executive Engineer	Rs.1,44,754/-
2.	Mr. Muhammad Riaz,	Ditto,	Rs. 15,899/-
3.	Mr. Muhammad Zakir,	(XEN) Xen	Rs. 13,850/-
		Total	<u>RS.1,74,503/-</u>

The department explained the latest position in each case. The department was directed to finalise necessary action in each case within the shortest possible time.

The para was kept pending.

6. Para (i) 6/84 page 345 of audit Report for the year 1984-85 Shortage of Stores Rs.1,50,000/-

12-9-89

The accountal missing stores had been shown to and verified by Audit.

The para was dropped.

7. Para (i) 7/84-85 page 345 of Audit Report for the year 1984-85 Shortage of Stores Rs.34,263/-

12-9-89

The para consists of two parts i.e. shortage of stores worth Rs.21,963/- and Rs.12,300/- respectively. As regards Rs.21,963/- it stands reduced to Rs.16,730/- as verified by Audit. The

Sub-Engineer concerned had been charge-sheeted. The competent authority has exonerated him that there is no shortage against him.

The Committee directed that the inquiry report should be shown to Audit for verification.

As for the recovery of Rs.12,300/- the departmental action should be completed the Committee observed that the inquiry report in this case should also be shown to the Audit.

The para was kept pending.

3-7-91

The department undertook to submit replies to Audit's observations contained in their letter dated 3-1-1991, pertaining to Atta Ullah, Executive Engineer. The Committee was also informed that inquiry regarding shortage of stores worth Rs.12,300/- against Mr. Abdul Khaliq, Superintending Engineer had been finalised and a case for the write off had been prepared for sanction of the competent authority.

The para was kept pending.

15-9-91

The Committee was informed that write off the shortage had since been sanctioned by the competent authority and verified by Audit.

The para was settled accordingly.

8. Para (i) 8/84-85 page 345 of Audit Report for the year 1984-85 Shortage of Stores Rs.9,000/-

12-9-89

As recommended by the Audit, the para was settled.

9. Para 1(10) page 346 of Audit Report for the year 1984-85 Shortage/Damage Amounting Rs.11,37,655/- loss.

13-9-89

The matter pertained to the Mechanised construction of Pakistan, which was a Central Government Organisation and was liquidated in 1987. The Department assured the Committee that full facts of the case had been sent to the Liquidator appointed by the Federal Government for final decision. The Committee directed that the Central Minister for finance and Commerce Should also be approached by the department to seek their help indeciding the matter.

The para was kept pending.

IRRIGATION DEVELOPMENT ZONE, LAHORE

4-7-91

The Department explained that a summary under the signature of the Minister was being sent to the Liquidator of the M.C.P.

The para was kept pending.

14-9-91

Recovery should be pursued with MCP. Which should be reconciled with audit.

The para was settled.

10. Para 1(11)/84-85 page 346 of Audit Report for the year 1984-85 Shortage of Stores Rs.4,24,120/-

13-9-89

The department was directed to pursue the case of recovery.

The para was kept pending.

4-7-91

Shortage of the amount of Rs.4,24,120/- relates to the para regarding spare parts. Out of this amount, a sum of Rs.1,17,148/- had been recovered from NIC and the para was reduced to Rs.3,06,971/-. The break up was as follows:-

Rs.2,07,935/- This sum was due from three agencies, namely.

(1) Mechanised construction of Pakistan and the position was the same as explained in the proceeding para. The department was directed to pursue the matter with the central Government.

(2) Messrs Ahmed Associates had been issued a Robkaar.

(3) Messrs Republic Motors had been abolished and efforts were under way to effect recovery as arrears of land revenue.

The department was directed to finalise the case expeditiously.

The para was kept pending.

14-9-91

The department explained the latest position of the recoveries. The department was advised to expedite action.

The para was kept pending.

11. **Para I (12) page 346 of Audit Report for the year 1984-85-Shortage of stores Rs.55,600/-**
14-9-89

Out of a total amount of Rs.55,600/- pertaining to shortage of T & P articles, recovery of Rs.27,950/- had been effected leaving a balance of Rs.27,649/-

The department was directed to pursue the recovery of the balance amount and get the recovery of Rs.27,950/- verified by Audit.

The para was kept pending.

4-7-91

Out of a total amount of Rs.55,600/- pertaining to the shortage of T & P Articles, recovery of Rs.27,950/- had been effected leaving a balance of Rs.27,649/-. The following break-up of the balance amount was given by the department:-

Rs.5,225/-

The register of T & P Articles was now available and verification would be got done by the Audit within ten days. Details of the balance amount of Rs.22,425/- This amount related to four Sub-Engineers as under:-

Rs.400/-

Had been recovered from Zafar-ul-Haq, Sub-Engineer and would be got verified by Audit.

Rs.3,600/-

Had been recovered from Muhammad Aslam, Sub-Engineer and would be got verified by Audit.

Rs.7,325/-

Had been recovered from Muhammad Arif, Sub-Engineer and would be got verified by Audit.

The department undertook to get all the recoveries verified by Audit within three days.

Rs.11,100/-

Pertained to war losses during 1971 and had been written off by the competent authority.

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

14-9-91

The department explained that total amount had been recovered.

The para was settled subject to verification by Audit.

12. Para (i) 13/84-85 page 360 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates Rs.4,49,350/-

12-9-89

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

13. Para (I) 14/84-85 page 360 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates Rs.19,523/-

12-9-89

The department stated that the record of the case was with the Anti-Corruption Establishment since 1973. However, the audit asserted that the relevant M.B. was available with the Department uptill 1976 at the time of its inspection. In view of this controversy, the Committee directed that the record of movement of the concerned M.B. between the department and the Anti-Corruption Establishment should be shown to the Audit as well as to the Public Accounts Committee. Further the department was directed to arrange to collect the photo copies of the relevant files in order to prepare upto date revised working paper incorporating the result of the fresh inquiry conducted by senior officers who shall fix responsibility on concerned officers for failure to take timely action to check the excess payment and consequently to effect recoveries.

2-7-91

The department stated that the Anti-Corruption department had procured all the relevant record. Out of which M.Bs were reported lost by the Anti-Corruption Department. They are presently inquiring into fixing of responsibility regarding this loss. The Committee decided that Deputy Director Anti-Corruption may be asked to submit a detailed narration regarding the circumstances which led to the loss of valuable documents. The Deputy director, Anti-Corruption would also be summoned at the Consideration of this para in its next turn. The Committee further directed that in future original record should not be supplied to the Anti-Corruption Department but photo copies thereof be made available to the Anti-Corruption Department.

The para was kept pending.

14. Para (I) 15/84-85 page 360 of Audit Report for the year 1984-85 excess payment due to Incorrect/Higher Rates Rs.10,494/-

12-9-89

The Department apologised for submitting incorrect information to the committee in the working paper and stated that actually the item was a scheduled item and the rates were correctly applied. Therefore, it did not involve any irregularity.

Accepting the explanation of the Department, the Committee dropped the para subject to verification by Audit.

15. Para (I) 16/84-85 page 360 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates Rs.9,996/-

12-9-89

The explanation of the department was accepted and the para was dropped.

16. Para 1 (16) page 347 of Audit Report for the year 1984-85 shortage of Stores Rs.5,375/-
14-9-89

Subject to verification by Audit, the para was dropped.

4-7-91

Verification having been done by Audit, the para was settled.

17. Para (I) 17/84-85 page 361 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs.11,751/-

12-9-89

The department stated that the amount of para stands reduced to Rs.7,414/- and efforts are being made to recover the amount from the contractor concerned.

The Public Accounts Committee directed that action against the officials/officers who connived in this excess payment should be initiated and finalised within three months and report submitted to it accordingly.

The para was kept pending.

15-9-91

After Audit verification, the amount of the para had been reduced to Rs.4,945/-. The department stated that efforts were being made to recover this amount from the contractor, as arrears of land revenue, through Deputy Commissioner, Bhakkar.

The para was kept pending. The Committee, however, observed that no further action was called for against the concerned officers.

18. Para (I) 18/84-85 page 361 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs.11,366/-

12-9-89

As recommended by the Audit, the para was dropped.

19. Para I (19)/84-85 page 361 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs.17,598/-

12-9-89

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

20. Para I (20) 84-85 page 362 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs.7,950/-

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

21. Para (I) 21/84-85 page 362 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher rates Rs.41,007/-

12-9-89

It was stated that an amount of Rs.1,317/- had been recovered and will be got verified by the Audit.

The Department further stated that recovery of balance amount of overpayment made to four contractors was being arranged through the Collector as arrears of land revenue.

The para was kept pending.

3-7-91

The para pertained to over-payment of Rs.41,007/- to three contractors, namely, Malik Afzal Mehdi, Mirza Hafes and Mirza Ghulam Ali. The department explained that major amount had to be recovered from Malik Afzal Mehdi who had left the work-un-finished, and that the Deputy Commissioner, Gujrat had been approached to effect the recovery as arrears of land revenue. Rs.1,317/- had been recovered and got verified by Audit. Recovery of Rs.4,102/- had been effected from Ghulam Ali was pending for verification by Audit.

The committee directed that the department should get the needful done expeditiously and the para was kept pending.

15-9-91

The department stated that after recovery of Rs.7,765/04 the amount of the para had been reduced to Rs.33,241/96. The department informed the Committee that they had personally contacted the Deputy Commissioner, Gujrat, and he had issued orders to the Tehsildar Kharian to effect recovery from the contractor. The Department firmly committed that the amount would be recovered soon.

The para was kept pending.

22. Para I (22) page 363 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates (Rs.68,729/-)

4-2-90

The Committee was informed that the Department undertook in the Departmental Accounts Committee meeting of 8/1985, that over-payment will be regularized within a fortnight. No progress in this respect has been reported. The Department may effect early recovery alongwith disciplinary action.

The para was kept pending.

12-9-91

According to the draft para a contractor was paid at the rate of Rs.365/90 per %0Cft, for 8,00,100 Cft earth work which was to be done by departmental machinery at Rs.280/- per %0Cft, resulting in overpayment of Rs.68,729/- to the contractor. It was decided by the D.A.C. in August, 1985 that the overpayment would be regularised within a fortnight.

The previous Public Accounts Committee observed on 4-2-1990 that no progress in this respect had been made and had directed that the amount of overpayment should be recovered and the officials responsible for overpayment be proceeded against. The Committee now observed that nobody in the department had taken pain to pursue the para. The department now contended that, the case was not properly presented in the D.A.C. and actually the execution of work was done as per requirement of the site and in the interest of work and within the purview of the rules, the Committee was not satisfied with the explanation of the department, and directed that the names of the officers/officials, alongwith their designations and present place of postings, responsible for the stated misrepresentation in the D.A.C. and those responsible for not implementing the decision of the D.A.C. so far, should be furnished to the public Accounts Committee within one month.

The para was kept pending.

23. Para I (23) page 363 of Audit Report for the year 1984-85-Excess Payment due to Incorrect/Higher Rates (Rs. 6,000/-)

4-2-90

The department explained that out of excess payment of Rs. 6,03,003. Rs. 1,710/- had been recovered, which may be got verified.

Mr. Muhammad Akram, Sub-Engineer was responsible for Rs. 2,688.02, who had expired and recovery of Rs. 478/67 stands against Mr. Muhammad Rafique Akhtar, who too had retired, Thus the amount of Rs. 3,166.69 is required to be written off.

The amount of Rs. 1,152/- against Sana Ullah is pending in the court of Law and stay order has been issued by the Civil Court against this recovery.

The para was kept pending.

12-9-91

As a result of Audit verification the amount of the para had already been reduced to Rs. 1,122/83. The department stated that this amount had also since been recovered.

Subject to verification by Audit, the para was settled.

24. Para (ii) 2/84-85 para 349 of Audit Report for the year 1984-85-Theft of stores Rs. 1,34,897/-

12-9-89

It was stated that as per decision of the Departmental Accounts Committee dated 17.12.1985 amount of para pertaining to TOD, Sargodha stands reduced to Rs. 58,844/-.

The Public Accounts Committee observed that as for the loss of Rs. 54,951/- was concerned, if the Department had exhausted all efforts including the departmental inquiry and nothing fruitful was possible, a case for sanction of write off should be submitted to the Finance Department.

As regards the shortage of stores worth Rs. 13,893/- the Committee directed that inquiry should be finalised and action completed within three months.

The result of inquiry in case of shortage of stores amounting to Rs. 1,200/- should be submitted to the Audit.

As for the theft of stores worth Rs. 60,855/- pertaining to T. O. D. Lalian, the case was subjudice. The Department was asked to pursue the case at personal level.

The para was kept pending.

3-7-91

This para pertained to the theft of stores worth Rs. 1,34,897/-. It was explained that after departmental inquiry it was found that there was no shortage amounting to Rs. 13,693/- and that a copy of the inquiry report had been submitted to Audit for verification. The amount of Rs. 11,200/- had been written off by the competent authority and sent to Audit for verification. Case for sanction of the write off of the sums of Rs. 43,751/- and 60,855/- had been sent to the Finance Department.

The Committee directed that the write off sanctions should be obtained from the Finance Department expeditiously and got the same verified by Audit.

The para was kept pending.

15-9-91

The department stated that the amount of the para had been reduced to Rs. 1,29,729/-. The shortage of T & P articles worth Rs. 13,893/-, included in the main amount, had not been substituted in the departmental inquiry. Theft of components worth Rs. 11,200/- had been written off. The case for the write off of the remaining amounts of Rs. 60,885/- and Rs. 43,751/- had been referred to the Finance Department.

Subject to the write off sanction by the Finance Department and its verification by Audit.

The para was settled.

25- Para (ii) 3/84-85 page 350 of Audit Report for the year 1984-85- Theft of Stores Rs. 16,000/-

12-9-89

The Public Accounts Committee directed that the inquiry should be finalised expeditiously. The Department should also explain the reason for the delay in the inquiry and in-action-in the matter. A report should be submitted to the public Accounts Committee pin pointing the responsibility within three months.

On a proposal by the Finance Department, the Public Accounts Committee asked the Department to undertake a through study for finding out the reasons responsible for increasing the incidence of misappropriation and suggesting remedial measures. The study may examine the feasibility of getting cash securities/surety bonds from Sub-Engineers, store Keepers and Cashier. It may suggest effective checks and supervision. It should examine whether authority should be centralised or decentralised. What types of Training/Refresher Course are required for improvement of their skill in administrative and accounts/financial rules.

The study should be completed within three months and a report submitted to the Public Accounts Committee accordingly.

The para was kept pending.

2-7-91

The department stated that theft of stores was worth Rs. 16,000/- which was reported to the Police.

The police declared it, as untraceable. Simultaneously departmental inquiry was instituted and the responsible Sub-Divisional Officer was exonerated. The write off, too, have been sanctioned. The Committee approved this action but wanted to know the out-come of its directives regarding undertaking detailed study for reasons of increasing the instances of theft and misappropriation and suggesting remedial means thereof. The department promised to furnish a comprehensive study to the Committee within two months.

The para was settled subject to this observation.

15-9-91

In the previous meeting held on 1-2/7/1991 the department had stated that this theft case had been reported to police and had been declared untraceable by the police. Moreover the Sub-Engineer concerned had also been exonerated in the department inquiry. Consequently this amount had been got written off by the competent authority. The Committee in its previous meeting had directed the department to submit a study report about the increasing incidents of thefts in the department and suggest remedial measures.

The department informed the Committee, that, as per their directive, a study report had been prepared. The department was directed to supply a copy of the same to the Committee and to the Audit.

The para was settled.

26. Para (iii) 2 page 351 of Audit Report for the year 1984-85- Non-Accountal of Stores (Rs. 13,627/-).

4-2-90

It relates to non-accountal of stores worth Rs. 13,627/-. The Chief Engineer verified the consumption on his personal knowledge. The para was settled subject to verification of record of accountal and consumption within one month.

27. Para III (3) page 365 of Audit Report for the year 1984-85 Non-Recovery of Government dues Rs. 6,000/-.

14-9-89

As per recommendation of Audit, the para was dropped.

28. Para (iii) 4/84-85 page 365 of Audit Report for the year 1984-85-Non-Recovery of Government dues Rs. 78,375/-.

12-9-89

The department stated that the reply contained in the working paper was not based on facts, and tendered apology for the lapse.

While accepting the apology of the Department, the Committee directed that it would not be allowed such lapses to recur and would direct that action should be taken against those responsible for submitted wrong information to the Public Accounts Committee.

The department was further directed to pursue the matter with the collector for recovery of the amount as arrears of land revenue from the persons concerned.

The para was kept pending.

2-7-91

Regarding the development in the balance recovery, the department stated that Mr. Altaf Hussain Shah deposited the full amount of Rs. 6,500/-. Another amount of Rs. 1,875/- was stated to have been recovered. For the remaining amount the Deputy Commissioner.

Mianwali had been requested to get this recovery effected as arrears of land revenue. The Deputy Commissioner would be summoned by the Committee at the next meeting when this draft para is taken up for consideration.

The para was kept pending.

15-9-91

The Deputy Commissioner, Mianwali, appeared before the Committee in the meeting and personally explained that two cases of recovery had been referred to him by Irrigation & Power Department. He stated that recovery from Mr. Altaf Hussain Shah, had been effected of the full amount pertaining to him. The second defaulter went into a civil suit and while the case was under trial he expired in 1985. The Deputy Commissioner further stated that, through his efforts, the heirs of the deceased had been located and were asked to deposit the money. Accordingly, the heirs had deposited the Money as Mad-e-Amant. The Deputy Commissioner requested that a period of one month might be given to him to await the fate of the Civil Case, if the Case was decided in favour of the heirs then the deposited money would be refunded to them otherwise it would be deposited in the Government treasury.

The para was kept pending.

29. Para III -5/84-85 page 365 of Audit Report for the year 1984-85. Non-Recovery of Government Dues Rs. 10,342/-.

12-9-89

The para was settled subject to the recovery of the balance amount and its verification by Audit.

GENERAL

12-9-89

During discussion of various paras it was noticed that the record of certain cases is taken away by the Anti Corruption Agency and is not made available to the Departments concerned for completing their departmental inquiries despite lapse of years. This problem was causing serious administrative difficulties and ultimately cause financial losses to the Public Exchequer. In view of this the Public Accounts Committee had directed that the Anti

Corruption Establishment should be asked that in future whenever the Department needed the record, either the original should be returned to them or a photo copy be provided to them in order to enable them for taking timely action against the defaulting officials/officers.

30. Para (iii) 6/84-85 page 352 of Audit Report for the year 1984-85-Non Accountal of Stores Rs. 8,000/-

12-9-89

The Department was asked to explain the reasons for delay in finalising the inquiry and to complete the inquiry proceedings expeditiously.

The department was directed to produce the relevant record of consumption of material i.e. estimates and M.Bs. etc to the Audit for verification.

The para was kept pending.

31.

1-7-91.

The department stated that inquiry committee completed its proceedings wherein the defaulting official could not produce the consumption of material worth Rs. 8,000/- as such responsibility was fixed on him. Out of Rs.8,000/- Rs.3,000/- have been recovered. Balance recovery of Rs.5,000/- was under taken to be made with in a fortnight and the entire recovery would be got verified by Audit.

The para was kept pending.

15-9-91.

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

32. para III 6/84-85 page 366 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs. 6,59,340/-

12-9-89.

The Department submitted that the para related to the Development Zone the Secretary had transferred the same to that Zone and will be submitted in the working paper of development zone, subject to the permission of the committee.

The committee agreed with the Department and allowed its deletion from here and asked that reply to the para should be submitted in the working paper of the Development Zone being taken up on 13-9-89.

13-9-89.

The para was erroneously referred to Shahpur Division which was later on transferred to the development Zone. It pertains to the risk cost. The Public Accounts Committee directed that recovery should be effected through collector as arrears of land revenue.

The para was kept pending.

33.

Para (iii) 7/84-85 page 353 of Audit Report for the year 1984-85-Non-Accountal of Stores Rs.6,600/-

12-9-89.

The Committee directed that record showing the consumption of material should be got verified from Audit without any loss of time.

The para was kept pending.

1-7-91.

The department explained that they had finalised the case of accountal/adjustment of material which was being submitted to Audit for its verification, Along with that reconcillation of the cost of the difference of articles of 2000 Nos. bricks and 5 door would be reported within a fortnight.

The para was kept pending.

**IRRIGATION AND POWER DEPARTMENT
DRAFT PARAS FOR THE YEAR 1984-85
IRRIGATION SARGODHA ZONE**

15-9-91.

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

- 34. para (iii) 8/84-85 page 353 of audit report for the year 1984-85-Non Accountal of Stores Rs.5,467/-**

12-9-89.

As recommended by the Audit the para was settled.

- 35. para (iv) 84-85 page 353 of Audit Report for the year 1984-85-loss-due to Unserviceable Stores Rs.1,39,600/-**

12-9-89.

It was stated that as a result of discussion in the Departmental Accounts Committee meeting the amount of para was reduced to Rs.85,005/-from Rs.1,39,600/-Out of which disposal of unserviceable stock worth Rs.28,995/ had been verified and disposal of the remaining stores worth Rs.56,060/-had yet to be verified.

The Committee dropped the para subject to verification by Audit.

2-7-91.

The department stated that write off had been sanctioned regarding the balance amount of Rs. 8644/-.

Para was dropped subject to verification by Audit.

- 36. Para (iv) 2/84-85 page 353 of Audit Report for the year 1984-85-Loss Due to unserviceable Stores Rs.3,50,000/-**

12-9-89.

The department was asked to speed up efforts for disposal of the tubewells. It should also undertake a survey to see if some useful material could be obtained from dismantalling the tubewells and if some reasonable price could thus be fetched.

The para was kept pending.

2-7-91.

The department stated that out of 100 tubewells 86 had been disposed of. Remaining 14 could not be disposed of on account of the fact that they were unserviceable and no bidder had come up for making a bid. The Committee directed that a Sub-Committee may be constituted comprising of Assistant Commissioner, Layyah XEN Layyah, Malik Ghulam Haider Thind, MPA and a representative of the Finance Department who shall be fully competent to dispose them of as a scrap on its face value.

The para was kept pending.

15-9-91.

In its previous meeting held on 1-2/7/1991, the Committee had constituted a sub committee comprising, Malik Ghulam Haider Thind, MPA, Assistant Commissioner, Layyah and a representative of the Finance Department to supervise the disposal of 14-unserviceable tubewells by the competent authority.

The department was directed to convene a meeting of the Sub-Committee in consultation with Malik Ghulam Haider Thind MPA, at an early date for resolving the matter.

The para was kept pending.

37. para (iv) 3/84-85 page 354 of Audit Report for year 1984-85-Loss-Due to Unserviceable Stores Rs.1,52,300/-

12-9-89.

As recommended by the Audit, the para was dropped.

38. Para (iv) 3/84-85 page 371 of Audit Report for the year 1984-85-Loss to Government Rs.1,76,044/-

12-9-89.

The department stated that amounts of Rs.3,468/45, Rs.1,325/-and Rs.424/44 have been recovered and a balance of Rs.1,70,925/- remains to be recovered from various civil and Public Officers as rent of residential buildings.

The Committee directed that Accountant General, Punjab, should be asked to effect recoveries of the relevant amounts from the pay bills of the concerned officers. The progress should be reported to the Public Accounts Committee in its next meeting.

The para was kept pending.

3-7-91.

1984-85

Originally the para amounted to Rs.1,76,044/-due to non-recovery of rent of buildings occupied by various officers but after the recovery of Rs.5,118/-It came down to Rs.170,925/-It was brought to the notice of the Committee that the arrears of rent were not confined to the officers/officials of irrigation & Power Department only but pertained to officials officers serving in other departments also. The department also explained that they had approached the accountant General, Punjab for the deduction of arrears of rent from the dues of the defaulting officers/officials but nothing had been done so far. The Committee did not feel satisfied as the department did not inform the Accountant General with their present place of posting and directed that the Administrative Department should, on personal level, approach the administrative department of each occupant against whom arrear off rent was outstanding an also supply their present place of posting for submission to the Accountant General. Punjab, so that the amount could be deducted from their bills

The para was kept pending.

15-9-91.

The department informed the Committee that they had now located the whereabouts of various allottees and were contacting their parent officers for recovery of the outstanding rent, from their pay. The Committee directed that the department should make vigorous efforts to effect recovery by approaching the head of departments because it was not difficult to recover the dues from Government officers.

The para was kept pending.

39. Para (iv) 4/84-85 page 371 of Audit Report for the year 1984-85 Loss to Government Rs.78,439/-

12-9-89.

M.M.job 13

The loss to Government for Rs.78,439/-pertains to the electricity charges from various civil and public officers.

The Department under-took to make the recoveries which would also be verified from the Audit.

Subject to verification by Audit, the para was dropped.

3-7-91.

The Committee was informed that recovery of Rs.15,598/-and Rs.1,782/-had been effected and got verified by Audit.

The para was settled accordingly.

15-9-91.

The para had already been settled, by the Public Accounts Committee on 3-7-1991.

40. Para (iv) 5/84-85 page 371 of Audit Report for the year 1984-85-Loss to Government Rs.5,000/-

12-9-89.

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

41. para (V) 1/84-85 page 372 of Audit Report for the year 1984-85 Irregular Expenditure (Rs.48,704/-)

12-9-89.

As recommended by the audit, the para was dropped.

42. Para (V) 2/84-85 page 372 of Audit Report for the year 1984-85-Irregular Expenditure of Rs.57,300/-

12-9-89.

As recommended by the Audit, the para was dropped.

43. Para (V) (3) page 372 of Audit Report for the year 1984-85-Irregular Expenditure Rs.45,819/-

12-9-91.

The department was directed to satisfy Audit and also the Administrative Secretary should issue the relevant certificate.

Subject to verification by Audit, the para was settled.

44. Para (V) 4 page 373 of Audit Report for the year 1984-85 Irregular Expenditure of Rs.1,59,974/-

4-2-90

It relates to irregular expenditure of Rs.1,59,974/-. The explanation of the Department was accepted and para was settled subject to verification on the basis of certificate to be issued by the Chief Engineer that the project was actually executed.

12-9-91.

In view of the Chief Engineer's certificate to the effect that the project was actually executed the para was settled.

45. Para V (5) page 373 of Audit Report for the year 1984-85-Irregular Expenditure Rs.37,263/-

3-2-90.

The Department explained that inquiry had been conducted and no-body had been held responsible. Copy of the inquiry report is being submitted to Audit for its verification. The Department, however, conceded that the concerned official should have sought prior approval of the technical sanction. The Committee was pleased to settle the para subject to its verification by Audit.

14-9-91

The department explained that an inquiry was held into the case. The charge of irregular expenditure was not proved and the accused was exonerated. The Committee directed the department to show the relevant record as to total expenditure on the work and technical sanction estimates to Audit.

The para was settled subject to verification by Audit.

(DEVELOPMENT ZONE)

MACHINERY CIRCLE, LAHORE.

46. Para V (6) /84-85 page 373 of Audit Report for the year 1984-85-Irregular Expenditure Rs.4,26,658/-

13-9-89.

The para was settled.

47. Para (VI)1/84-85 page 374 of Audit Report for the year 1984-85 Fictitious payment Rs.1,03,682/-.

12-9-89.

The Committee directed the Department to explain:-the reasons for delay in the finalisation of the case by the Anti Corruption Department.

-What action was taken by the Department between the period from March 1976 to July, 1988 when the concerned Sub Engineer who reported to have died.

-Who is responsible for not taking any action to obtain the M.B. and other relevant record from the Anti Corruption Agency or to consult the M.B. in the Anti Corruption Agency, s office to determine the responsibility for making fictitious payment?. Was some action taken in this regard.

A detailed inquiry in the matter should be carried out and a report submitted to the Public Accounts Committee within three months.

The para was kept pending.

48. Para (vii) 2/84-85 page 374 of Audit Report for the year 1984-85-fictitious Payment Rs.65,401/-

12-9-89.

The Audit having verified the record, the para was dropped.

PURCHASE CELL, IRRIGATION AND POWER DEPARTMENT

49. Para III (11) /84-85 page 367 of Audit Report for the year 1984-85-Non-Recovery of Government dues (Rs.1,42,349/-).

13-9-89

The Department should effect recovery as arrears of land revenue through the collector.

The para was kept pending.

50. Para III (14)/84-85 page 368 of Audit Report for the year 1984-85-Non Recovery of Government Dues Rs.220,598/-).

13-9-89.

This was a duplication in para no.18/84-85 which was verified by Audit, as such the para was settled.

51. Para III (16) /84-85 page 369 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs.66,89,542/-

13-9-89.

The para was settled.

52. Para iii (17)/84-85 page 369 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs.1,61,855/-

13-9-89

The para was settled

53. Para iii (18) /84-85 page 369 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs.26,37,799/-

13-9-89.

This para relates to the recovery of Rs.26,37,799/- from other Divisions on account of work done on their behalf. The amount of the para was reduced to Rs.21,17,886/78. The recovery of Rs.1,06,600/- have been verified. This item too may be deleted from the main para. For the balance amount of Rs.20,11,286/78 the Department promised make strenuous efforts for effecting recoveries for which directions from the head office had been issued to the concerned Divisions and budget allocation for the purpose too had been released. The amount of Rs.2,94,793/70 to be recovered from heavy Mechanical Complex, Texila was to be adjusted by B.I.W. as it was mis classified. Similarly the amount of Rs.70,677/53 out standing against Railway has to be adjusted by B.I.W.

The para was kept pending.

4-2-90.

The Department explained that after recovery, the blance came down to Rs.15,38,686/- and efforts were being made to recover the blance. The Committee insisted that the amount should be recovered without and unnecessary delay. The department undertook to recover the blance amount of Rs.15,38,686/- within two months and get it verified by Audit without fails. The para was kept pending.

The Committee observed that they were disappointed to note that the relevant record was concealed and was not produced before them. The inquiries kept lingering on for years and in the mean time the defaulting officers/officials either retired or expired resulting in huge losses to Government. One of the major excuse put forward by the departments for not producing the relevant record was that the same was lying with the Anti Corruption Department.

According to the Committee, it was quite a simple matter because photo copies of the record could be obtained from the Anti Corruption Department. The departments could get early decisions by regularly pursuing the cases pending with the said department. The Committee also felt dissatisfied with the departments in not taking disciplinary actions against the defaulting officers/officials as per its directives. It was directed that the officer against whom the para stood should, in future, personally appear before the Committee. The Administrative Secretary was directed to ensure that directives of the Committee were taken in letter and spirit. Inquiries should be finalised within the shortest possible time and the officers responsible for delaying the inquiries or not taking timely action should also be proceeded against under the E & D Rules.

The audit was also directed that they should not create unnecessary hangle for settlement of the paras. The Audit assured to the Committee that, according to their latest policy, in cases where the work had been done on emergency basis and the relevant record was made available to them then they would co-operate in setting the para but it was upto the department to supply Audit with required relevant record.

54. Para IV (1) /84-85 page 370 of Audit Report for the year 1984-85 Loss to Govt, Rs.28,054/-

13-9-89

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

- 54-A Para IV (2)/84-85 page 370 of Audit Report for the year 1984-85-Loss to Government Rs.1,17,784/-

13-9-89

The para was settled.

55. Para 1 (1) page 356 of Audit Report for the 1984-85 Excess payment due to Incorrect Higher Rates Rs.78, 100/-

14-9-89

The Department was directed to furnish their contention to the standing Rates Committee and obtain their verdict. They were further directed that their finding may appear in the fresh working paper.

The para was kept pending.

14-9-91.

The decision of the standing Rates Committee in the matter may be got expedited. It should be ensured that this item was included in the agenda of the next meeting to the Standing Rates Committee.

The para was kept pending.

56. Para 1 (2) page 356 of Audit Report for the year 1984-85-Excess payment due to Incorrect/ Higher Rates Rs. 25,873/-

The Audit informed the Committee that recovery of Rs.13,234/- and Rs.5,025/- had been verified by them.

The Committee directed that recovery of the balance amount of Rs.7,613/- should be effected by the department within three months.

The para was kept pending.

IRRIGATION AND POWER DEPARTMENT

(Irrigation Development & Lahore Zone)

Draft paras for the year 1984-85

4-7-91.

The representative of the Finance Department informed the Committee that so far as the sanction of the write off, amounting to Rs. 20,000/- by the administrative head of a Department was concerned, there was a stipulation before the Government that losses pertaining to fraud/negligence cases should not be written off by the department but should be sent to the Finance Department. As such, all the losses written off by the various departments pertaining to draft paras of fraud/ negligence were not justifiable. Consequently, all such cases would have to be referred to the Finance Department for write off. The Department agreed to submit reports/ inquiries of such cases to Finance department and Audit.

4-7-91.

The balance amount of Rs. 7,613 /-having been recovered from the contractor and verified by Audit, the para was settled.

57. Para 1 (3) page 356 of Audit Report for the year 1984-85-Excess payment Due to Incorrect / Higher Rates RS.11,600/-

14-9-89.

The Department explained that as the S.D.O. had also been found involved in the over-payment in the second enquiry. The Authorised officer and the Authority would have to be changed. however, the inquiry is in progress.

The Committee directed that the inquiry should be finalised within three months.

The para was kept pending.

4-7-91.

The para pertained to an over-payment of Rs.11,600/-by manipulation in the measurement book. The inquiry officer, deputed by the department, personally explained to the Committee that he had conducted an inquiry against the S.D.O. and the Sub-Engineer and found that no over-payment had been made. According to him, the inter-polation done by the Sub-Engineer in the measurement book was within the stipulated rates and, therefore, no loss had occurred. the department stated that the inquiry report had been submitted to the Administrative Secretary for onward transmission to the Chief Secretary as competent authority in this case, and promised to supply a copy of the inquiry report to Audit when finalised.

The Committee deferred the para with the instructions that the department should obtain decision of the Chief Secretary, Punjab, on the inquiry report.

IRRIGATION AND POWER DEPARTMENT

DRAFT PARAS-9 (1984-85)

58. Para 1 (4) page 357 of Audit Report for the year 1984-85-Excess payment Due to Incorrect/ Higher Rates 11,818/-

14-9-89.

On the recommendation of Audit, the para was dropped.

59. Para 1 (5) page 357 of Audit Report for the year 1984-85-Excess payment due to Incorrect / Higher Rates Rs.41,629/-

14-9-89.

The Committee was informed by Audit that undue benefit of Rs.41,629/-for earth work had been given to a contractor but the Department claimed that the cost differential calculated by them came to Rs. 6,502/- recovery of which amount had been made. The rejected tenders, tender register, etc. were not traceable in the department, but they could show other relevant record to Audit to substantiate their claim.

The Committee directed that the department should produce the relevant record to Audit for verification.

The para was kept pending.

4-7-91.

-According to the para an excess payment of Rs.41,629/- was made to a contractor due to incorrect/- higher rates. The department informed the Committee that recovery of the sums of Rs. 6,502/- and Rs.8,000/- had been effected and the total amount of Rs.14,502/- would be got verified by Audit. As regards the balance, the department assured the Committee that the recovery would be effected from the defaulting contractor within one-and-a-half month.

The para was kept pending.

14-9-1991.

The department gave an assurance that action would be completed and recovery effected within a month.

The para was kept pending.

60. Para I (13) page 346 of Audit Report for the year 1984-85 Shortage of store Rs.9,512/- 3-2-90.

It relates to a shortage of stores consisting Tools and plants. The entire amount having been recovered, the para was settled.

61. Para I (14) page 346 of Audit Report for the year 1984-85-Shortage of Stores Rs.6,815/- 3-2-90.

This relates to shortage of store worth Rs.6,815/-.The department stated that Sub-Engineer was absconding. Efforts are being made to recover it as arrears of land revenue through the District Administration.

The para was kept pending.

14-9-91.

The department stated that defaulting Sub-Engineer was absconding Efforts would be made to recover the amount of Rs.6,815/- as arrears of land revenue. The department was directed to pursue the case vigorously.

The para was kept pending.

62. Para I (15) page 347 of Audit Report for the year 1984-85 shortage of stores Rs. 9,575/- 3-2-90.

The Department stated that the Sub-Engineer, Mr. Muhammad Iqbal has been removed from service on account of Disciplinary action. Subsequently he absconded. Efforts are being made for making recovery of Rs. 9,575/- due from him as arrear of land revenue through the District Administration.

The para was kept pending.

14-9-91.

The sanction of write off of Rs.9,575/- had been verified by Audit.
The para was settled.

63. para I (17) page 347 of Audit Report for the year 1984-85 Shortage of Stores Rs.11,859/- 4-2-90.

This relates to the shortage of Tools & Plants Articles costing Rs.11,859/-it was decided that the amount recovered may be got verified. The Department stated that this amount which could not be accounted for/ recovered was to be got written off, for which proceedings had been initiated. The para was settled subject to the sanction of write off and its verification by Audit.

12-9-91.

After Audit verification the para had been reduced to Rs.11,127/72. The department stated that a case for write-off of the said amount had been referred to the Finance Department.

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

64. Para I (18) page 347 of Audit Report for the year 1984-85-Shortage of Stores Rs.44,045/-
4-2-90.

It was stated that the detailed record was with the Anti-Corruption Department who promised to provide its copies on 8-2-1990. However, the Department had started making recoveries.

The para was kept pending.

12-9-91.

The department explained that original record had since been received back from the Anti-corruption Department and recovery had been started from the three Sub Engineers. However, one Sub Engineer had died in the mean time, therefore the amount would be recovered from his dues of pay and pension.

The department was directed that the recovery already made be got verified and the balance recovery expedited.

65. Para I (19) I page 348 of Audit Report for the year 1984-85-Shortage of Stores Rs.6,440/-.

4-2-90.

Full recovery having been made the para was settled.

66. Para I (20) page 348 of Audit Report for the year 1984-85-Shortage of Stores Rs.40,163.

4-2-90.

Full recovery having been made, the para was settled.

67. Para I (21) page 348 of Audit Report for the year 1984-85-Shortage of Stores Rs.26,501/-

4-2-90.

The para was settled subject to the sanction of write off of the balance amount and its verification by Audit.

12-9-91

After Audit verification the amount of the para had already been reduced to Rs.8,143/-. The department stated that this amount had since been got written off by the competent authority.

Subject to verification by Audit, the para was settled.

68. Para I (22) page 348 of Audit Report for the year 1984-85 Shortage of Stores Rs.9,127/-

4-2-91

The para relates to the shortage of stores worth Rs9.127/-. The para was settled subject to recovery of the balance amount and its verification by Audit.

12-2-91

Full recovery having been effected and verified by Audit, the para was settled.

69. Para I (23) page 348 of Audit Report for the year 1984-85-Shortage of Stores Rs. 1.33.500/-.

4-2-90.

It relates to the shortage of stores valuing Rs.1,33,500/-. The department explained that shortage worked out by Audit was excessive which was reduced through an Inquiry Officer from 88 to 31 trees and was verified by Audit. The cost as assessed by Divisional Forest Officer, Bahawalpur as Rs.572/- against Rs.3,808.54 as worked out by Superintending Engineer. This amount has been recovered.

The para was settled subject to production of record for its verification.

12-9-91.

The Audit had verified the record, the para was settled.

70 Para I (24) page 349 of Audit Report for the year 1984-85-Shortage of Stores Rs.30,230/-

4-2-90.

Regarding shortage of stores worth Rs.12,580/- There was a joint inquiry conducted by the Sub Divisional Officer, Panjnad and Sub Divisional Officer of the Highway, Vehari and shortage was established against the Highways Department. The matter is under action with the Highway Department for its payment.

In respect of shortage of stores worth Rs5,250/- it has been accounted for in monthly account of June, 1989. Shortage of material worth Rs.12,400/- was found in the workshop which was accounted for and taken on stock in 1/1986. However, it was Sub-Judice in the High Court.

The para was kept pending.

12-9-91.

The para related to the shortage of stores worth Rs.30,230/-. The department explained that in this respect recovery of Rs.12,580/- had been made and stores worth Rs.12,400/- and Rs.5,250/- had been accounted for, respectively.

Subject to verification by Audit, the para was settled.

71 Para I (25) page 349 of Audit Report for the year 1984-85-Shortage of Stores Rs.5,820/-

14-9-89.

Para settled subject to write off by the competent authority.

4-7-91.

The department committed to get the write off verified by Audit within ten days as the same had been finalised by the competent authority.

Subject to verification by Audit, the para was settled.

14-9-91.

Necessary action having been finalised by the department, the para was settled subject to verification by Audit.

72. Para II(I) page 349 of Audit Report for the year 1984-85-Theft of store Rs.4, 19,800/-

4-2-90.

The para relates to different Divisions of Multan Zone and may be bifurcated among these Divisions in respect of their apportionment. The para should be brought up again in respective divisions in the shape of revised working paper.

The para was kept pending.

4-2-90.

This para has already been discussed at Sr. No. 20 above, hence it too is pending.

3-7-91.

This para, according to Audit calculation, pertained to a theft of trees from various canals sites amounting to Rs.4,29,800/-. The contention of the department was that value of the trees had been assessed very high by the Audit. According to their calculations, the actual theft comes to Rs.45,000/- only.

The Committee referred the matter to the Sub-Committee constituted on 2-7-1991 with the instructions to go through the relevant record and find out actual value of the trees and also to ascertain whether the matter was duly reported to the police or not.

The para was kept pending.

12-9-91.

The department stated that damage of Rs.60,00,000/- for 30 trees was imposed on Rustam Zamindar by canal Magistrate. His decision was set aside by the District Magistrate, Khanewal. After seeking advice of the Advocate General, and the petition had been filed in the high court, and the matter was sub-judice.

The department was directed to supply copies of Judgements, copies of correspondence with the Advocate General and the relevant record to Audit for scrutiny whether the case was properly pursued or not. The Committee further directed that the department should also inquire the fate of theft case registered with the police in this regard.

The para was kept pending.

15-9-91-

This para had been referred by the Public Accounts Committee -I to the Sub Committee, already constituted, for detailed examination. The report of the Sub Committee had not been received.

The para was kept pending.

73. Para II (2) page 364 of Audit Report for the year 1984-85-Loss due to Defective Execution of works Rs.7.63.150/-.

14-9-89.

The Committee directed to constitute a Sub-Committee subject to the approval of Mr. Speaker under Rule 125(3) of the Rules of Procedure consisting of the following Members:-

- | | |
|------------------------------------|----------|
| 1. Malik Shah Muhammad Mohsin, MPA | Convenor |
| 2. Begum Shahida Farooq Malik, MPA | Member |
| 3. Miss Afifa Fazal Mahmood, MPA | Member |
| 4. Mr. Shabbir Ahmad Khan, MPA | Member |

The Finance Department and the Audit Department would also participate as and when a meeting of the above said Sub-Committee would be held.

The para was kept pending.

4-7-91.

The Committee directed that the Sub-Committee, already constituted, comprising of the following Members should visit the site alongwith a representative each of the Audit and Finance Department:-

- | | |
|----------------------------------|----------|
| 1. Mr. Farhat Aziz Mazari MPA | Convenor |
| 2. Sh. Anwar-ul-Haq Piracha, MPA | Member |
| 3. Haji Muhammad Afzal Chan, MPA | Member |

The para was kept pending.

14-9-91.

This para had been referred to the Sub Committee comprising Mr. Farhat Aziz Mazari, Sh. Anwar-ul-Haq Piracha and Haji Muhammad Afzal Chan, MPAs, On 4-7-91, for detailed examination. The Sub-Committee had not yet submitted its report.

The para was kept pending.

74. Para II (4) page 350 of Audit Report for the year 1984-85- Theft of Store Rs. 1,35,711/-.

3-2-1990.

This relates to loss of Rs.1,35,711/- due to theft of material. The amount of para was reduced to Rs. 30,680/- as was verified by Audit, on account of the inclusion of the cost of transformer in the original para which was not responsibility of the Department.

The details of disciplinary action taken may be provided to the Audit. The cases should also be taken up with the police as per directives of the public Accounts Committee.

The para was kept pending

14-9-1991.

The para was kept pending.

After Audit verification the amount of the para had been reduced to Rs. 30,680/- The department explained that despite then best efforts they had not succeeded in getting FIRs registered with the police in respect of the theft cases. The committee stressed the need of lodging FIR in theft cases with the police on the complaints of the Department. On request of the department, it was decided that the home Secretary will be written on behalf of the Public Accounts Committee to issue necessary instructions to all S.P. and S.H.O's in the province, to invariably register FIRs in cases of thefts reported to them by th departmental officers. The Public Accounts Committee directed the department to keep the Audit informed of the latest development regarding recovery of the balance amount regarding disciplinary action against the officials and regarding the police investigation into the cases.

The para was kept pending.

75. Para II (5) page 350 of Audit Report for the year 1984-85-Theft of Store Rs.72,652/-.

3-2-90.

It relates to the theft of the circuit breakers. Rs.20,000/- being cost of transformers which belonged to WAPDA was deducted out of the involved amount, and the para was reduced to Rs.52,652/-. The Committee directed that the case should be pursued vigorously with the police.

The para was kept pending.

14-9-91.

After Audit verification the amount of the para had been reduced to Rs.52,652/-. It was decided that Public Accounts Committee directives given in proceeding para I (ii) 4 would also genrally apply to this para. The administrative Secretary was advised to personally contact Inspector General to resolve the problem of registering the FIRs with the police on the complaints of the department.

76. Para 1 (ii) 6 page 350 of Audit Report for the year 1984-85-Theft of Stores Rs.39,000/-.

4-2-90.

It was stated that Rs.1,000/- had been recovered, Rs.12,000/- was against a Sub-Engineer who had died so also Rs.3,000/- against the one who was dismissed. Rs.24,000/- had to be got recovered from the defaulting Sub-Engineer. The committee was surprised that statement of allegation and charge sheet reported to have been issued on 12-11-1987 for taking further necessary action against a defaulting Sub-Engineer has not shown any progress. There is also no disposal of the amount shown as non-recoverable.

The para was kept pending.

14-9-89.

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

77. Para III (I) page 364 of Audit Report for the year 1984-85-Non-Recovery of Government Dues Rs.2,11,106/-.

14-9-89.

The Committee did not feel satisfied with the explanation furnished in the working paper by the department and directed that a fresh working paper elucidation each item should be submitted to the Public Accounts Committee.

4-7-91.

The department explained that originally the para amounted to Rs.2,11,945/- but after the recovery of the sum pertaining to rent portion the balance came to Rs.1,56,000/-. The details regarding various dues, the department explained as under:-

Rs.37,603/-

This amount was paid by Mr. Muhammad Saeed, S.D.O., against the codal rules 1981-82. The amount was put in the Miscellaneous Advances and was recoverable from the said S.D.O. The officer retired from service in 1984 and later on died in 1987. The deceased had given and undertaking that some part of his emoluments might be withheld by the department pending decision of the inquiry and the remaining sum be paid to him. The department produced the undertaking to the Committee but it transpired that the department had failed to deduct the amount as per surety of the retiring officer. The Public Accounts Committee was informed that the Administrative Secretary had decided to recover the loss from the heirs of the deceased S.D.O. as arrea of land revenue.

Rs.16,187/-

The shortage of material worth Rs.16,187/- stood against different officers / officials in 1962 and most of them had either expired or retired. Therefore, case of write off was under way.

Rs.60,007/-

This sum pertained to the transfer entry orders for plying of trucks and the department promised to produce the relevant record to Audit for verification within ten days.

Rs.417/-

The sum had been recovered and verified by Audit.

Rs.37,336/-

This amount was recoverable from Mr. Mushtaq Ahmed Farooqi, retired S.D.O. It was explained that according to a court decree the correct amount of recovery came to Rs. 16,527/- whereas the inquiry officer had calculated the recoverable amount to the tune of Rs. 21,748/0 Accordingly, as per court decree, the amount of Rs. 16,527/- would be recovered from the pension of the retired S.D.O. who was held responsible for the irregular payment by the inquiry officer.

Rs. 412/-

This amount had been recovered from the defaulting Sub Engineer Muhammad Yousaf. The Committee directed that all the relevant record should be produced to Audit for verification.

The para was kept pending.

**DRAFT PARAS FOR THE YEAR 1984-85(WORKS SIDE)
IRRIGATION & POWER DEPARTMENT**

IRRIGATION BAHAWALPUR ZONE

78. Para (ii) 1 Page 363 of Audit Report for the year 1984-85-Loss Due to Defective Execution of work Rs. 10,78,000/-.

4-2-90.

The department pleaded that re-boring had been required under directives of the Government for sponsoring Grow More Food Scheme, but the Committee was not satisfied with this explanation and directed the department to provide to Audit, the date of original installation of the Tubewells the date of re-boring, estimated cost and actual expenditure, justification in each case along with the percentage failure of Tube-Wells. The Governments directive and all other related record may be provided within three months.

The para was kept pending.

IRRIGATION & POWER DEPARTMENT

**IRRIGATION BAHAWALPUR ZONE
DRAFT PARAS FOR THE YEAR 1984-85**

12-9-91.

According to the draft para the initial installation of certain tubewells was defective and they were got re-bored at a cost of Rs. 10,78,000/-. The department explained that actually the choir-rope filters had outlived their utility as their normal life was 5 to 7 years, therefore, the tubewells had to be re-bored. the previous Public Accounts Committee had directed the department on 4-2-1990, to provide all the relevant record, including the date of original installation and re-boring of each tube-well estimated cost and actual expenditure, etc. Audit pointed out that the said record had been supplied to them on 7-9-1991 and was yet to be checked by them.

The Committee advised to Audit to check the record within a day or two and the consideration of the para deferred to 15-9-1991. The para could not be considered on 15-9-1991 as the Bahawalpur Irrigation Region to which the para related was not present. The para was again considered on 16-9-1991. The Audit reported that the department had not produced the dates of installation of the tubewells. It was further pointed out by the Audit that the tubewells were installed in 1966-67 but were not activated for 4 years as WAPDA did not energise them. The non-activation for such a long period might be one of the cause of earlier failures of the tubewells and their re-boring.

The committee was not satisfied with the explanation of department that the record was not available on the request of the Additional Secretary (Irrigation) the committee allowed one months time from 16-9-1991 to the department to trace out the record and explain the position.

The para was kept pending.

79. para (iii) page 351 of Audit report for the year 1984-85-Non-Accountal of Stores Rs.1,06,550/-.

4-2-90

It relates to non-accountal of stores worth Rs.1,06,550/-. The department stated that accountal of articles costing Rs. 72,690/- had been verified by Audit, and for the balance amount of Rs.33,860/-unservicable articles had been accounted for which survey report had been sanctioned for its write off.

The para was settled subject to verification within one month.

- 80 para iii (92) Page 351 of Audit Report for the year 1984-85-Non-accountal of stores Rs.13,627/-

12-9-91.

The para related to non-accountal of stores worth Rs.13,627/-. In the previous Public Accounts Committee meeting on 4-2-1990 the department was advised to get the accountal and consumption of the material verified by Audit. The Audit had since verified the record. The para was settled.

81. Para (iii) (3) page 352 of Audit Report for the year 1984-85-Non-Accountal of stores 1,22,600/-.

12-9-91.

The department explained that the entire material could not be saved. However its credit was taken care of and the amount of Rs.25,527/- had been recovered and verified. The explanation of the department was accepted and the para regarding the balance amount was settled subject to its verification by Audit within one month.

IRRIGATION MULTAN ZONE

4-2-90.

The para related to non-credit of dismantled bricks worth Rs. 1,22,600/- in the PC-1 proforma for relining of the whole reach. The department explained that an amount of Rs.25,527/-had been recovered and the para had been reduced to Rs.97,073/-. The department stated that the matter had since been regularised through a revised PC-1 The committee directed that the original estimates, revised estimates, PC-1 etc, be got checked by the Audit.

The para was kept pending.

- 82 para iii (4) page 352 of Audit Report for the year 1984-85-Non-Accountal of stores Rs.42,500/-

4-2-90.

The para relates to non-accountal of stores worth Rs. 42,500/-. Recovery / Accountal having been made and verified. the para was settled.

83. Para (iii) 352 of Audit Report for the year 1984-85-Non-Accountal of stores Rs. 30,700/-.

4-2-90.

The department stated that the entire amount of Rs. 30,700/- had been recovered. The para was settled subject to its verification within one month.

12-9-91

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

84. Para III (I) Page 364 of Audit Report for the year 1984-85-Non-recovery of Government dues Rs. 2,11,106/-.

14-9-91

After Audit verification the amount of the para had been reduced to Rs. 15,62,64/39. In the working paper the department gave the break-up of the amount and the latest position of the necessary action in each case. The department was advised to expedite action.

The para was kept pending.

85. Para III (2) Page 364 of Audit Report for the year 1984-85-Non-recovery of Government dues Rs.10,200/-.

14-9-89

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

86. Para III (7) Page 366 of Audit Report for the Year 1984-85-Non-recovery of Government dues Rs. 1,27,000/-.

12-9-89

The para had been reduced to Rs.-41,328/26 after Audit verification. The department stated that the figures required reconciliation. The department was directed to get the matter reconciled with Audit. In case the difference in rates was in accordance with the established practice then due weight should be given to it by the Audit.

The para was kept pending.

87. Para III (8) 366 of Audit Report for the year 1984-85-Non-recovery of Government dues Rs.26,890/-.

12-9-91

After Audit verification the amount of the para had been reduced to Rs. 6,158/23. The department produced the cheque amounting to Rs. 3,384/- given by the D.E.O. Ganjji Dar Forest and an undertaking by the Chairman, Municipal Committee, Sahiwal, to deposit the amount of Rs. 2,774/23 within two months due from the said Municipal Committee.

Subject to verification by Audit, the para was settled.

88. Para III (III) 9 Page 367 of Audit report for the year 1984-85-Non-Recovery of Government Dues Rs. 92, 600/-.

4-2-90

The para relates to non-recovery of rent of Rs. 92,600/- from this unauthorised occupants of advanced-houses of the Canal Colony. It was stated that Rs. 22,800/- had been recovered and verified. the recovery of the balance amount of Rs. 69,800/- had been stayed by the High Court. The Committee directed that Departmental Inquiry against the defaulting officials who were responsible and a part to this irregularity may be conducted which should be completed within three months.

The para was kept pending.

12-9-91

As per minutes of the previous Public Accounts Committee meeting held on 4-2-90 the recovery of Rs. 22,800/- had been verified by Audit, leaving a balance of Rs. 69,800/-. The department stated that this amount was recoverable from 19 unauthorised occupants who had obtained a stay order from the High Court and the matter was still sub-judice.

The previous Public Accounts Committee had also directed the department to take action against the officials who were party to this irregularity. The department explained that the concerned Sub-Engineer was proceeded against and penalty of stoppage of one increment had since been imposed.

The Committee, directed that the court case should be pursued vigorously, para was kept pending.

89. Para III (III) 10 Page 367 of Audit Report for the year 1984-85-Non-recovery of Government dues Rs. 6,300/-.

4-2-90

This para is against Rana Muhammad Hanif, Ex-Finance Minister for his trunk call charges which was being pursued through the District Administration for effecting recovery as arrears of land revenue.

The para was kept pending.

12-9-91

The department stated that the amount of the para Rs. 6,300/- was recoverable from Rana Muhammad Hanif, Ex-Minister on account of trunk call charges. The committee observed that the Ministers were entitled to free telephone facility even at the Rest House.

The para was settled.

90. Para III (12) Page 368 of Audit Report for the year 1984-85-Non-recovery of Government dues Rs. 20,639/-.

14-9-89

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

91. Para III (III) 13 Page 368 of Audit report for the year 1984-85-Non-recovery of Government dues Rs. 48,33,830/-.

3-2-90

The department explained that adjustment of Rs. 5 Lac had been made. The balance amount would be met through additional funds from Finance Department which was being sought. The para kept pending.

14-9-91

After Audit verification the amount of para had been reduced to Rs. 43,15,226/65. This amount related to inter-departmental adjustment between two Divisions of the department. The operation Divisions from when recovery was due had moved the Finance Department on 9-9-1991. for additional allocation of funds.

The Public Accounts Committee directed that the Secretary Irrigation should personally take up the matter with the Finance Secretary.

The para was kept pending.

92. Para (III) 15 Page 369 of Audit Report for the year 1984-85-Non-recovery of Government dues (Rs.4,04,952/-).

4-2-90

The committee was not satisfied with the Departmental explanation and directed the Chief Engineer to make an inquiry specially in respect of the following queries:-

1. How did the leasee occupy the land when it was not authenticated by the Department.
2. When the period for bids had been closed how did a new party entered into the bargain.
3. Has the action been taken against the officials with whose connivance this irregularity has continued to take place resulting in continuing loss to Government.

The department explained that the case was still with the High Court and is sub-judice. The para was kept pending.

12-9-91

The para related to recovery of lease money of Rs. 4,04,952/- from the leases of pond area of Head Works. The department stated that Rs. 61,038/- had been recovered leaving a balance of Rs. 3,43,914/-. The department had lost its case in the Civil Court as well in the District Court & and now its appeal was pending in the High Court, who had granted stay order in favour of the leasee.

The Committee directed that whole record of the litigation including the copies of the suit, judgements of the Lower Courts, stay order of the High Court, etc. should be supplied to Audit to see whether the department and the District Attorney, had properly pleaded pursued that case. The matter would be considered in the next meeting and if by that time the Public Accounts Committee had taken up the Audit Report for the subsequent Year, this para would carried over to that year.

93. Para III(18) Page 369-70 of Audit Report for the year 1984-85-Non-recovery of Government dues (RS. 26,37,799/-).

14-9-91

After Audit verification the amount of the para was reduced to Rs. 8,26,507/29. The audit reported that a further recovery of Rs.70,677/53 made by the department from the Railway Authority is under verification. The department stated that the balance recovery was expected to be effected within one month.

94. Para III-I(1) Page 356 of Audit Report for the year 1984-85-excess payment due to Incorrect/Higher Rates (Rs.78,100/-).

4-7-91

The department explained that actually the payment was made according to linear rates instead of cubic feet rates and resultantly less amount was paid. The matter had been referred to the Standing Rates Committee whose meeting was awaited. The Committee directed that the Finance Department should convene a meeting of the Standing Rates Committee at an earlier date to take decision in the matter.

The para was kept pending.

LAHORE IRRIGATION ZONE 1984-85

95. Para III-I (3) Page 356 of Audit report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 11,600/-.

14-4-91

The department stated that the inquiry report had been sent to the Chief Secretary as competent authority in this case, whose decision was awaited.

The para was kept pending.

96. Para III(I) 6 Page 357 of Audit report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 77,690/-.

3-2-90

Full recovery having been made and the para was settled.

97. Para III(I) 7 Page 358 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 5,100/—.

3-2-90

The recovery of Rs.5,100/- having been made and verified by Audit, the para was settled.

98. Para III-I (8) Page 358 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 59,176/-.

3-2-90

This relates to the excess payment allowed for carriage to far flong areas as that this amount allowed was in excess of C.S.R. approved rates. The committee directed that they should justify their action or recovery be made from the officials at fault.

The para was kept pending.

14-9-91

The department admitted that the excess payment allowed to the contractor was an irregular payment made by the then XEN. The department felt that the recovery should be made from the XEN. They have initiated case with the District Collector, Sialkot for recovery as arrears of land revenue.

The para was kept pending.

99. Para III-I(9) Page 358 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 17,196/-.

3-2-90

The department stated that the para relates to the higher rates allowed of seamless pipes. As this was an imported item and no seamless pipes are manufactured in Pakistan this would become a non-scheduled item. The Committee directed that the department should give a certificate to this effect that seamless pipes are not manufactured locally and that it is an imported item.

The para was settled subject to provision of this certificate.

100. Para III-I (10) Page 359 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 14,980/-.

3-2-90

The para was settled subject to verification by Audit.

101. Para III-I (ii) Page 359 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 18,875/-.

3-2-90

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

102. para I (12) page 359 of Audit Report for the year 1984-85 Excess payment due to Incorrect/Higher Rates Rs. 36,163/-

3-2-90

The Department stated that this is hardly a case of composite schedule of rates as laid down in C.S.R. because heavy carriage was involved for transportation of pipe to far flung areas. Thus it becomes a non-schedule item for which off course, prior approval of S.E. was required. As such it is a case of procedural lapse. The Committee was not satisfied with this explanation and was of the view that it does not justify deviation from normal rules. The department should come up with satisfactory explanation at fault.

The para was kept pending.

IRRIGATION AND POWER DEPARTMENT DRAFT PARAS FOR THE YEAR 1984-85 IRRIGATION ZONE FAISALABAD.

14-9-91

The department stated that as a result of inquiry four officials including XEN SDO and Divisional Accountant were held responsible for this overpayment. All of them had since retired. The requisite recovery would be made as arrears of land revenue from them after observing codal formalities. The department assured that they will pursue the case vigorously.

The para was kept pending.

103. Para III-I page 360 of Audit Report for year 1984-85 Excess payment etc to Contractor due to Incorrect/Higher Rates Rs. 19,523/-

15-9-91

The Committee directed that the Secretariat should address a letter to the Additional Director, Anti-Corruption to depute the concerned Deputy Director to attend the next meeting of the public Accounts Committee alongwith the original record with relating to this para.

The para was kept pending.

104. Para III-I (15) page 360 of Audit Report for the year 1984-85-Excess payment etc, due to Incorrect/Higher Rates Rs. 10,494/-

15-9-91

In this case non-schedule items had been allowed without sanction of the competent authority. The de-partment contended that item of work had rightly been paid. However, the Audit insisted that the work should have been undertaken with prior approval of the Superintending Engineer.

The para was settled subject to the observation that comments of the Audit should be kept in view in future.

105. Para III-I (17) page 361 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher Rates Rs. 11,751/-

2-7-91

The Committee directed that the amounts already recovered may be got verified by Audit and the recovery of the balance amount may be got effected as arrear of land revenue expeditiously. It was further desired that the direction with regards to the departmental action against the officers must be taken in letter and spirit.

The para was kept pending.

106. Para III-I (20) page 362 of Audit Report for the year 1984-85-Excess payment due to Incorrect/Higher rates Rs. 7,950/-

3-7-91

Verification of the recovery having been confirmed by Audit, the para was settled

107. Para III (ii) page 366 of Audit Report for the year 1984-85 Loss due to Defective Execution of work Rs. 1,27,200/-

4-2-90

The department stated that there was a discrepancy in the Department's figures with that of Audit to the tune of Rs. 41,360/-. The Committee desired that it should be reconciled. The amount of Rs.83,600/- had been recovered and verified. The para was settled subject to its verification by Audit within one month.

108. Para III (ii) 8 page 366 of Audit Report for the year 1984-85-Loss due to Defective Execution of work Rs. 26,090/-

4-2-90

The para pertaining to Rs. 26,090/- as recoverable, out of this a sum of Rs. 18,392.70/- was recoverable from shop sites in respect of year Rs. 4970-71, 76.77 which was taken up along with others in Advance Para 12 of 76-77 and this recovery was dropped vide minutes of the Departmental Accounts Committee from 3-8-1985 to 6-8-1985. This amount is reduced from the para. Another amount of Rs. 4,923/- was due from Divisional Forest Officer, Chichawatni and Rs. 2,774.23 were recoverable from Municipal Committee, Sahiwal. The Committee directed that these recoveries may be pursued vigorously.

The para was kept pending.

109. Para III (ii) 11 page 367 of Audit Report for the year 1984-85-Loss due to Defective Execution of work Rs. 1,42,349/-

3-2-90

The para relates to development Zone as such it is deleted from here and will be dealt with in Development Zone working papers.

110. Para III (VI) 3 page 372 of Audit Report for the year 1984-85-Irregular Expenditure of Rs.45,819/-

4-2-90

The Entire amount having been recovered, the para was settled subject to its verification by Audit.

111. Para IV (4) page 354 of Audit Report for the year 1984-85-Loss due to Unserviceable Stores Rs. 22,897/-

14-9-89

para was settled.

112. Para 1 (iv) 5 page 354 of Audit Report for the year 1984-85-Loss due to Un-serviceable Store Rs. 57,65,900/-

4-2-90

The Department stated that effective steps for the disposal of unserviceable store are in process.

The para was kept pending.

12-9-91

According to this para the use of B.G. Railway track measuring 57,659/- Ft land about 40 years ago during construction of a Barrage has since been abandoned but the material of the track and the land beneath it had not been disposed of this blocking capital worth Rs. 57,65,900/-. The department stated that the delay in the disposal of the said material was a blessing in disguise because its value had now calculated to Rs. 1.25 crore. The department further disclosed that lists of all such properties, both moveable and immovable, belonging to the department whose use had since been abandoned, have been prepared, and submitted to Government for a policy decision regarding their disposal. The estimated value of such properties come to Rs. 150,00, - crores.

The Committee did not agree to the department's contention that with the delay in disposal the value of the material had increased. The Committee expressed their apprehension that with the passage of time, the material was likely to be pilfered and the land likely to go into unauthorised occupation. The Committee directed that the material contained disposal in this draft para should be disposed of within three months.

The para was kept pending.

113. Para IV (6) page 371 of Audit Report for the year 1984-85-Loss to Government Rs. 89,950/-

14-9-89

The Committee was informed by the Audit that the item pertaining to the numbering of trees had been raised by them erroneously, this portion of the objection was therefore deleted.

As regards item 2, it was explained by the Department that it was a case of duplication and as such it had been got verified by Audit. This item too was dropped.

The write off of the amount regarding Electric Generator and pedestal fan had to be verified by Audit. The item was dropped subject to Verification by Audit.

The amount of Rs. 9,000/- having been reduced to Rs. 3,300/- according to the formula of the Agriculture Department, having been verified by Audit, the para was dropped.

4-7-91

The Committee was informed that the number of trees had erroneously been calculated to be 138 whereas actually it was only 4. Items 2 and 3 of working paper had been settled and verified by Audit.

The Committee directed that verification for the reduction of amount from Rs. 9,000/- to Rs. 3,300/- should be obtained from Audit as also the reduction in the number of trees.

Subject to the above verification by Audit, the para was settled.

14-9-91

Necessary action having been completed by the department, the para was settled, subject to verification by Audit.

114. Para IV page 374 of AUdit Report for the year 1984-85 Fraudulent payment of Rs. 24,545/-

14-9-89

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

115. Para vii (f) page 374 of AUdit Report for the year 1984-85-Fictitious payment Rs. 1,03,682/-

2-7-91

The department stated that this case also related to the Anti-Corruption Department who had lost the M.Bsd as stated in the earlier draft para 1 (14) year 1984-85. The Deputy Director, Anti-corruption would be summoned regarding this para also.

The para was kept pending.

15-9-91

The Committee directed that the Secretariat should address a letter to the Additional Director, Anti-Corruption to depute the concerned Deputy Director to attend the next meeting of the Public Accounts Committee alongwith the original record with relating to this para.

The para was kept pending.

116. Para VII (3) page 375 of Audit Report for the year 1984-85-Fraudulent payment Rs73,000/-

3-2-90

The department stated that the inquiry had been conducted which revealed that the work had been executed physically. The Committee directed that another inquiry at a higher level by Superintending Engineer be conducted.

The para was kept pending.

14-9-91

The department stated that as directed by public Accounts Committee on 3-2-1990 the inquiry in the matter was through a Superintending Engineer, conducted which revealed that the work was actually executed. The department was directed to provide a copy of the Inquiry Report to Audit.

117. PERFORMANCE AUDIT REPORT ON KHOKHAR ZER DAM, CHAKWAL.

4-2-90

The Committee took up consideration of the performance Audit Report on Khokhar Zer Dam Chakwal for the year 1984-85. The report depicted a gloomy picture of the affairs of the project. The original P.C.I of the project was prepared and approved for Rs. 1.37 million in 1973 with completion period of 24 months. It was revised six times and finally approved by ECNEC in 1977 for Rs. 19.64 million. But the project was actually completed in 1979 at a total cost of Rs.22.83 million, although a number of items included in the estimates had not been executed.

Moreover, the actual achievements of project in terms of increase in crop intensity, increase in farm production, water supply to the town and income from fishing had not reached the required targets. According to the Audit Report the performance of the project depicted many weak areas of planning, estimation, technical designing, poor monitoring of projects and lack of coordination among the concerned Departments' Agencies.

The Committee decided that before further consideration of the matter, comments may be obtained from all the Departments/ Agencies which had been concerned with its planning, approval, funding and execution as well as those concerned with the utilisation of various facilities provided by the Dam, including Irrigation & Power Department, Agriculture Department, Public Health Engineering Department, Fisheries Department, Planning & Development Department, Finance Department. Municipal Committee, Chakwal, ABAD/ Small Dams organisation, etc. by providing copies of the performance Audit Report to them.

DRAFT PARAS FOR 1981-82

118. Para 50 (3) page 447 read with S. No 13 of Audit Report for the year 1984-85-Shortage of Stores Rs. 90,623/-

3-2-90

1981-82

The Committee directed that recovery of the balance amount may be effected through arrears of land revenue. The para was kept pending.

14-9-91

1981-82

After Audit verification the amount of the para had been reduced to Rs. 7,683/20. The department explained that the Sub-Engineer responsible for the shortage is absconding and the case for recovery of the amount as arrears of land revenue, had been referred to Deputy Commissioner, Lahore. The department was advised to pursue the case at personal level.

The para was kept pending.

119. Para 50 (5) page 447 read with S. No. 17 of Audit Report for the year 1984-85. Shortage of Stores Rs. 82,777/-

3-2-90

1981-82

As per directives of the Public Accounts Committee the disciplinary action has been completed.

The para was settled.

120. Para 50 (II) read with S. No. 12 of Audit Report for the year 1984-85 Shortage of Stores worth Rs. 37,999/-

13-9-89

1981-82

This para relates to the shortage of articles worth Rs. 37,999/- out of this amount and amount of Rs. 1,436/- and Rs. 836/- have been recovered and got verified. The amount of Rs. 6837/- recoverable from Ch. Nazir Ahmad, Sub-Engineer has been reduced to Rs. 1,562/- account of which has to be reconciled with Audit. Mr. Faiz-ur-Rehman Faizi has retired from service and his whereabouts are not traceable who is reported to have gone abroad.

The Public Accounts Committee directed the Administrative Department to produce full record relating to the recovery on the account. The para was kept pending with the direction that the Administrative Department should pursue the recovery cases at personal level.

2-7-91

1981-82

The department stated that Ch. Nazir Ahmad has since retired but the amount of Rs. 1,562/- due from him have been ensured to be recovered as it has been mentioned in his pension papers for the balance amount of Rs. 24,395/04 due from Mr. Faiz-ur-Rehman Faizi who had absconded and dismissed as a departmental action but he is reported to have been traced and as such efforts are under way to recover the same as arrear of land revenue.

The para was kept pending.

3-7-91

1981-82

The Administrative Department explained to the Committee that two persons were involved in this para pertaining to shortage of articles, namely, Ch. Nazir Ahmed and Faiz-ur-Rehman, Sub-Engineer. Ch. Nazir had since retired from service and also expired but the DAO, Mianwali had been asked to deduct the amount of defalcation from the pension/gratuity of the defaulting Sub-Engineer. The department had also mentioned in the pension papers of the deceased official but the amount had not been deducted by the said DAO. The Committee directed that the Accountant-General should be approached to get the recoverable amount deducted as per instructions of the department.

Regarding the second defaulter, Faiz-ur-Rehman, it was pointed out to the committee that the Sub-Engineer was suspended but immediately thereafter he was reported to have absconded. The department has been able to trace out the present whereabouts of the defaulter as he was stated to be in Lahore and efforts were being made to get the loss recovered from him as arrears of land revenue. The Committee directed that the Deputy Commissioner, Lahore may be approached in person to recover the amount as arrears of land revenue from the defaulting Sub-Engineer.

The para was kept pending.

15-9-91**1981-82**

After Audit verification the amount of the para had been reduced to Rs. 25,970/04. The department explained that this amount was recoverable as under:-

1.	Ch. Nazir Ahmad	Rs. 1,575/-
2.	Mr. Faiz-ur-Rehman Faizi	Rs. 24,395/-
Total:		Rs. 25,970/-

The department stated in case of Ch. Nazir Ahmed, DAO, Mianwali, had been asked to deduct this amount from his pension dues.

In case of Faiz-ur-Rehman, Sub-Engineer, since dismissed from service, the Deputy Commissioner, Lahore, had been requested to recover the amount as arrears of land revenue. The Committee directed that they should not depend on mere correspondence but some of their senior officers should contact the Accountant-General, District Accounts Officer and the Deputy Commissioner personally for an early recovery.

The para was kept pending.

121. Para 50 (13) page 446 read with S. No. 5 of Audit Report for the year 1984-85-Shortage of T & P Articles (Rs. 30,400/-)

3-2-90**1981-82**

The Department stated that an amount of Rs. 5,400/- the cost of material had been verified. Action against the recovery of the balance amount was underway. The Committee directed that the action should be completed within three months, the para was kept pending.

14-9-91**1981-82**

After audit verification the amount of the para had been reduced to Rs. 25,000/-. The department stated that inquiry for this remaining shortage was held against the concerned Sub-Engineer. The Inquiry Officer had held him responsible for Rs. 9,000/- only but did not specify responsibility for the balance amount of Rs. 16,000/-. The department was advised to get the figures reconciled with the Audit.

The department gave a firm commitment that they will get the amount recovered from the Sub-Engineer in lump sum or at rate of the one third of the pay.

The para was settled subject to verification by Audit.

122. Para 50 (14) page 447 read with S. No. 11 of Audit Report for the year 1984-85-Shortage of Stores (Rs. 30238/-)

3-2-90**1981-82**

The department stated that pension case of the concerned official had been held up and the recoverable amount would be deducted therefrom.

The para was kept pending.

14-9-91

1981-82

After Audit verification the amount of the para had been reduced to Rs. 17,382/85. The department stated that an amount of Rs. 8,163/75 was recoverable from the Sub-Engineer and the remaining amount deserved to be written off.

The department gave commitment that the amount of Rs. 8,163/75 will be deducted from the pension/ gratuity of the Sub-Engineer and for the rest of the amount they would move for write off.

The para was settled subject to verification of recovery/ write off.

IRRIGATION - SARGODHA ZONE

123. Para 50 (20) page 447 read with S. No. 7 of Audit Report for the year 1984-85-Loss of Rs. 22,386/-

3-2-90

1981-82

Para relating to loss of Rs. 22,386/- was settled. Subject to sanction of write off and its verification by Audit.

3-7-91

1981-82

Verification having been carried out by Audit, the para was settled.

124. Para 50 (27) read with S. No. 10 page 446 of Audit Report for the year 1984-85-Loss of Stores worth Rs. 16,070/-

13-8-89

1981-82

Two persons were involved in this shortage, one Mr. Nawaz Khan, Oilman and the second is Mr. Sadiq Hussain for the amount of Rs. 11,025/- and Rs. 5,045/- respectively. Mr. Nawaz Khan was exonerated by the Court and as stated by the Department the recovery of the amount from him was not possible. The department is not hopeful of the recovery in the light of the judgement of the Court which has held that responsibility could not be fixed. The public Accounts Committee directed the department to proceed for sanction of write off and its verification by Audit.

Subject to this observation the para was settled.

3-7-91

1981-82

The Committee was assured that the write off had been sanctioned by the competent authority and would be got verified by Audit.

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

125. Para 50 (32) page 446 read with S. No. 6 of Audit Report for the year 1984-85-Shortage of Stores Rs. 12,995/-

3-2-90

1981-82

The Department stated that the concerned Sub-Engineer had been removed from service as a disciplinary action. The amount involved was being arranged to be recovered as arrears of land revenue.

The para was kept pending.

14-9-91

1981-82

After Audit verification the amount of the para had been reduced to Rs. 9,400/25. The department stated that Deputy Commissioner, Lahore had been moved to recover the amount from Mr. Muhammad Anwar Aftab, Sub-Engineer, since removed from service, and the case was being properly pursued.

The para was kept pending.

126. Para 50 (36) page 446 read with S. No. 3 of Audit Report for the year 1984-85-Shortage of Stores Rs. 9,395/-

3-2-90

1981-82

This relates to the unserviceable material which was being auctioned through Departmental procedure. The amount of bid money through auction had been verified. Balance material would also be got auctioned and verified.

The para was kept pending.

14-9-91

1981-82

The department explained that the unserviceable material, having book value of Rs. 9,295/- had since been auctioned for Rs. 6,048/-.

The para was settled subject to verification by Audit.

127. Para 51 (6) page 446 read with S. No. 2 of Audit Report for the year 1984-85-Shortage of Stores Rs. 78,535/-

3-2-90

1981-82

The Department stated that inquiry had been completed out of 37 theft cases 13 officials were absolved and 24 were held responsible. The Committee desired that in all such cases of theft, misappropriation and defalcations etc. The department is bound to report to the Audit as well as to the police which was not being followed rigidly. They disciplinary action against the officials at fault may be expedited.

The para was kept pending.

14-9-91

1981-82

The department explained that regarding recovery of Rs. 23,110/- for the thefts not reported to the police, the officials concerned were held responsible and an amount of Rs. 13,270/- had been recovered and the balance of Rs. 9,840/- was being recovered from Mr. Ashfaq Ahmed, Sub-Engineer. For the balance theft cases amounting to Rs. 55,425/- in which no official was held responsible, the Finance Department had been moved to write off the amount.

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

128. Para 51 (9) page 446 read with S. No. 8 of Audit Report for the year 1984-85- Loss due to theft Rs. 40,180/-

3-2-90

1981-82

The department stated that Rs. 2,280/- had been recovered and verified. In the Departmental Inquiry nobody had been held responsible. As such case the balance amount of Rs. 37,888/- will have to be got written off. Survey reports have been completed for initiating write off cases.

The para was kept pending.

14-9-91

1981-82

The department stated that Rs. 2,280/- had been recovered and got verified. The case for the write off of the remaining amount of Rs. 37,888/- had been referred to the Finance Department. The Committee felt that probably the department was not properly pursuing the cases of write off with the Finance Department. The Committee fixed a period of two months for the Irrigation & Power Department to get the case decided by the Finance Department. In case the Finance Department did not agree to the write off, then the department should the promptly fix responsibility and effect the recovery. The Public Accounts Committee decided that this directive shall apply to all the cases which have been moved for write off by the department to the Finance Department.

The para was kept pending.

129. Para 51 (10) Page 447 read with S.No. 15 of Audit Report for the year 1984-85-Loss due to theft Rs. 38,755/-

3-2-90

1981-82

The Committee directed that material worth Rs. 38,755/- involved in the theft cases may be recovered from the concerned officials without any loss of time.

The para was kept pending.

14-9-91**1981-82**

The department explained that part recovery of Rs. 9,692/- was imposed on the responsible officials, out of which Rs. 6,292/- had been recovered and the remaining Rs. 3,400/- were being recovered from Muhammad Naseem Abrar, Sub-Engineer.

For the balance amount of draft para no official was held responsible and two cases of write off amounting to Rs. 29,062/44 had been referred to Finance Department. The Committee decided that the direction given in the proceeding para No. 51 (9) shall also apply to this para.

130. Para 51 (11) Page 447 read with S.No. 19 of Audit Report for the year 1984-85 -Loss due to theft Rs. 32,000/-

3-2-90**1981-82**

The department informed that the initiation of the Public Accounts Committee, the officials at fault was being proceeded against departmentally. The Committee directed that this action may be completed within three months and reported in the revised working paper.

3-7-91**1981-82**

The Administrative Department informed the Committee that inquiry against the defaulting official Afzal Khan, Sub-Engineer, had been finalised and report submitted to the Administrative Secretary who was the competent authority in this case. The Sub-Engineer, as a result of the inquiry, had been held responsible for the loss of Rs. 32,000/- and recovery would be effected from him.

The Committee directed that report of the inquiry should be supplied to Audit and the recovery effected without further delay.

The para was kept pending.

15-9-91**1981-82**

The department informed the Committee that the Inquiry Officer had exonerated the defaulting Official, Afzal Khan, Sub-Engineer, but the Chief Engineer as Authorised Officer did not agree with the decision of the Inquiry Officer and held Afzal Khan responsible for the loss, and submitted the case to the Administrative Secretary who, according to departmental procedure, after hearing the defaulting official, referred back the case to the Chief Engineer for re-consideration.

The Committee directed that the case should be finalised within three months.

The para was kept pending.

131. Para 51 (15) Page 447 read with S. No. 16 of Audit Report for the year 1984-85 -Loss due to theft Rs. 18,390/-

3-2-90

1981-82

The department stated that this amount could not possibly be recovered, as such survey report was being prepared for initiating the write off proceedings.

The Audit objected to the action on the part of the Department on the plea that it does neither report its loss to the Audit nor the involved amount is placed in the suspense account. The Committee directed that this procedure should be followed in letter & spirit.

The para was kept pending.

14-9-91

1981-82

The department stated in the departmental inquiry held into the theft cases involving an amount of Rs. 18,390/-, no official had been held responsible, and the case had been sent to Finance Department for write off.

The Committee decided that the direction given in para 51 (9) shall also apply to this para.

132. Para 51 (22) /81-82 Page 102 of Audit Report for the year 1981-82 Loss Due to theft of Rs. 6,660/-

13-9-89

1981-82

The para was settled.

133. Para 51 (24) /81-82 Page 103 of Audit Report for the year 1981-82-Loss due to theft of Rs. 5,000/-

13-9-89

1981-82

The para was settled.

133-A Para 52 (12)/81-82 Page of Audit Report for the year 1981-82-Excess payment to Contractor due to Incorrect/Higher Rates Rs. 13,419/-

13-9-89

1981-82

The para relates to the excess payment of Rs. 13,419/- made to the contractor. The Public Accounts Committee directed the Administrative Department that the excess payment made to the contractor shall be recovered back either from the contractor involved or the Executive Engineer Mr. Akbar Ansari. The Administrative Department assured that they are trying to get the amount recovered as arrears of land revenue through the collector.

The para was kept pending.

134. Para 52 (12) Page 447 read with S.No. 14 of Audit Report for the year 1984-85-Excess payment to contractor due to incorrect/higher rates Rs. 13,419/-

2-7-91

1981-82

The Committee stated that this officer had been exonerated in another case but he gave an impression that this para was included in this case which ultimately proved to be incorrect. Recovery was, however, being made from the contractor. The officer has been retired but his pension papers have not been issued and this deduction shall be recorded in his pension papers and the department would ensure that this recovery is effected. The Committee was satisfied with the action and directed that in future in all such cases criminal cases should also be registered against the defaulting officers/officials to this observation the para was settled subject to verification by Audit.

15-9-91

1981-82

The department assured the Committee that pension papers of the defaulting officer had been withheld and gave a firm commitment that the entire amount of Rs. 13,419/- would definitely be recovered from his dues.

The para was settled, subject to verification by Audit.

135. Para 54 (4)/81-82 page 119 of the Audit Report for the year 1981-82-Mis-appropriation of Stores worth Rs. 28,906/-

13-9-89

1981-82

This para also relates to the mis-appropriation against two officials Mr. Faiz-ur-Rehman Faizi involved for the mis-appropriation of Rs. 22,882/- is absconding and his whereabouts are not traceable as he is reported to have gone abroad. Mr. Muhammad Yar, Sub -Engineer involved for an amount of Rs. 5,450/-. His case was with the Anti Corruption Department, but it had been abated on account of his expiry. As there is no likelihood of recovery case for sanction of write off may be got sanctioned.

The Public Accounts Committee directed the Administrative Department to make efforts for locating the whereabouts of Mr. Faiz-ur-Rehman Faizi chances for recovery through the Embassy be availed of.

The para was kept pending.

3-7-91

1981-82

The department informed the Committee that the amount pertaining to Muhammad Yar had been written off by the competent authority and would be got verified by Audit.

So far as Faiz-ur-Rehman was concerned, he was the same Sub-Engineer who was involved in para 50 (11), 1981-82, and that Deputy Commissioner would be approached for recovery of the consolidated loss as arrears of land revenue.

The Committee directed that concrete efforts should be made for recovery of the amount from the defaulter.

The para was kept pending.

15-9-911981-82

The department stated that amount of the para had been reduced to Rs. 28,232/- which was recoverable as under:—

1. Mr. Muhammad Yar, XEN
2. Mr. Faiz-ur-Rehman Faizi

Rs. 5,350/-
Rs. 22,882/-

Total Rs. 28,232/-

The department was directed to get the write off verified by Audit stated to have been sanctioned in case of the former. In the case of Faiz-ur-Rehman, the department should depute some senior officer to contact the Deputy Commissioner, Lahore, personally for early recovery of the amount.

The para was kept pending.

136. Para 54 (II) read with S. No. 9 page 446 of Audit Report for the year 1984-85-Misappropriation of Stores worth Rs. 9,685/-

13-9-891981-82

The para was settled subject to sanction of write off and its verification by Audit.

3-7-911981-82

It was brought to the notice of the Committee that write off had been sanctioned by the competent authority and would be got verified by Audit.

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

**PENDING COMPLIANCE PARAS
(IRRIGATION FAISALABAD ZONE)
1981-82**

137. Para 55 (8) page 446 read with S. No. I of Audit Report for the year 1984-85-Loss of Government Rs. 32,542/-

3-2-901981-82

The para was settled.

